The City of Liberty

City Council

Regular Meeting

~ Agenda ~

1829 Sam Houston
Liberty, TX 77575
www.cityofliberty.org

April Gilliland
City Secretary
936-336-3684

Tuesday, February 14, 2023 | **6:00 PM** | **City Council Chambers**

The City Council of Liberty, Texas reserves the right to meet in closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551 of the Texas Government Code.

I. CALL TO ORDER

A.

Attendee Name	Present	Absent	Late	Arrived
Mayor Carl Pickett				
Mayor Pro Tem Diane Driggers				
Council Member Dennis Beasley				
Council Member Libby Simonson				
Council Member Chipper Smith				
Council Member Tommy Brents				
Council Member Ed Seymour				

II. INVOCATION

III. PLEDGE OF ALLEGIANCE

IV. ACKNOWLEDGEMENT OF GUESTS AND VISITORS / PUBLIC COMMENT

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comment with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

V. PRESENTATIONS / REPORTS

A. City Manager's Report - City Manager Tom Warner - Topics include dilapidated structures, RV Code Enforcement, EPA/TCEQ Lead and Copper Rule, Daniel Gazebo, Incode software, street rehabilitation project, and electrical projects.

B. Finance Report - Assistant City Manager/CFO Naomi Herrington

C. Department Reports

D. Sam Rayburn Municipal Power Agency - Mayor Pickett

E. Mayor, Council and Staff Comments

VI. CONSENT AGENDA

All consent items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, and if such a request is made, the item will be removed from the Consent Agenda and considered in a normal sequence on the agenda.

A. Minutes Approval

1. January 10, 2023
2. January 24, 2023

VII. REGULAR AGENDA

A. Regular Session

1. **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, ACCEPTING THE FISCAL YEAR 2021-2022 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKS WATSON & CO., P.C., LLC.**
2. **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR THE 2023 STREET REHABILITATION PROJECT.**
3. **AN ORDINANCE OF THE CITY COUNCIL OF LIBERTY, TEXAS, AUTHORIZING PARTICIPATION WITH OTHER ENTERGY SERVICE AREA CITIES IN MATTERS CONCERNING ENTERGY TEXAS, INC. AT THE PUBLIC UTILITY COMMISSION OF TEXAS IN 2023; AUTHORIZING THE HIRING OF LAWYERS AND RATE EXPERTS; AUTHORIZING THE CITY'S PARTICIPATION TO THE FULL EXTENT PERMITTED BY LAW AT THE PUBLIC UTILITY COMMISSION OF TEXAS; FINDING THAT THE MEETING COMPLIES WITH THE OPEN MEETINGS ACT; AND DECLARING AN EFFECTIVE DATE.**
4. **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, AMENDING SECTION 10.02.122 OF THE CITY'S SUBDIVISION ORDINANCE ADDING A NEW SECTION REGARDING A LIMITATION OF ONE RESIDENTIAL SINGLE-FAMILY UNIT ON ANY LOT.**
5. **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE PURCHASE OF ONE (1) LIBERTY POLICE DEPARTMENT VEHICLE.**
6. **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR ANNUAL SUBSTATION MAINTENANCE.**
7. **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, APPROVING AN INTERLOCAL AGREEMENT WITH LIBERTY ISD REGARDING THE HEALTH SCIENCE CENTER PROGRAM.**

B. Work Session

1. 2021 Strategic Plan Update

C. Executive Session

1. **Texas Government Code §551.071 - Private Consultation with Attorney**

Discussion with attorney regarding contemplated/pending litigation and/or regarding matters protected by attorney/client privilege.

2. Texas Government Code §551.087 - Deliberation Regarding Economic Development Negotiations.

Discussion regarding economic development negotiations.

3. Texas Government Code §551.074 - Personnel Matters.

To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

D. Reconvene into Regular Session

1. Consider and take possible action on legal matters discussed in executive session.

2. Consider and take possible action on economic development matters discussed in executive session.

3. Consider and take possible action on personnel matters discussed in the executive session.

VIII. ADJOURNMENT

A. Motion To: Adjourn

I certify that the attached Notice of Meeting was posted on the bulletin board and in the Message Centers located on the east and west sides of the City Hall Administration Building, located at 1829 Sam Houston on the 10th day of February, 2023 at 5:00 p.m. This notice will remain so posted continuously for at least 72 hours preceding the scheduled time of said meeting in accordance with Chapter 551 of the Texas Government Code.

April Gilliland

April Gilliland, City Secretary

NOTICE

In compliance with the Americans with Disabilities Act, the City of Liberty will provide reasonable accommodation for persons attending and/or participating in this Council Meeting. To better serve you, requests must be made at least 24 hours prior to the meeting. Contact the City at (936) 336-3684 or by Fax at (936) 336-9846. The building is wheelchair accessible, with parking available, on the west side of the building.

I certify that the attached Notice and Agenda of items to be considered by the City Council was removed by me from the bulletin board at the City Hall on the ________ day of ____________, _____.

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: City Manager's Report - City Manager Tom Warner - Topics include dilapidated structures, RV Code Enforcement, EPA/TCEQ Lead and Copper Rule, Daniel Gazebo, Incode software, street rehabilitation project, and electrical projects.

Department: Administration

Subject: City Manager's Report

Background: This agenda item affords the City Manager the opportunity to update the City Council and public on current and future City projects and activities.

1. City Council had previously issued an order of abatement for 408 Independence and 128 Carter (Unit A). Both of these structures were demolished in January 2023.
2. The Code Enforcement Division has issued twenty-four (24) recreational vehicle notice of violations (NOV) letters from December 30, 2022 to January 31, 2023. Of those twenty-four (24) NOV's, ten (10) violations have been resolved.
3. The Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ) are requiring all water systems to conduct a Lead Service Line Inventory under new protocols to find more sources of lead. By October 16, 2024, every line or segments of line from the distribution system's point-of-entry to the house or building point-of-entry (including private property) must be documented. Additionally, the inventory, or a map of the system, must be publicly available and accessible to the community. Systems with known lead service lines, galvanized lines downstream of lead lines, and/or unknown lead status lines must develop a Lead Service Line Replacement Plan. The engineering firm of HR Green will assist the City in developing the inventory and mapping for a cost of $15,000.
4. During the month of January 2023, the cities of Ames and Hardin exceeded the maximum daily flow of 200,000 gal per day on 9 and 14 days, respectively. The monthly flow of 6,000,000 gallons was exceeded by Ames by 290,000 gallons and by Hardin by 2,669,000 gallons. The highest flow from Ames was 702,000 gallons occurred on January 26, 2023, and the highest flow from Hardin was 647,000 and occurred on January 26,2023.
5. The floor decking in the Daniel Gazebo, located on the grounds of City Hall, has recently began to deteriorate and has become a safety issue. Additionally, there

are several other areas, such as the lattice skirting and steps, that also need repairing. Repairs are currently under way to complete the necessary repairs, pressure washing the entire structure and then repaint. This work will be completed prior to Jubilee.

6. On February 10, 2023, from 8:00 a.m. to approximately 1:30 p.m., the City was unable to process any payments due to the Incode being transferred from the "Cloud" to being hosted locally. The transfer was completed about noon and, after a check of the system, in-person payments were accepted. Online payments were not immediately available to ensure the system firewalls were in place correctly. It is anticipated that online payments will be available beginning at 8:00 a.m. on February 13, 2023. .

7. The Street Rehabilitation Program contractor began work on April 18, 2022. The contractor has divided the city into ten areas and anticipates the work will be substantially complete by January, 2023. The tentative schedule is provided below:

Area No.	Street Name	Tentative Start Date	Tentative Completion Date
1	Avenue D Avenue E Avenue F Avenue G Avenue H Avenue I Avenue J		Completed 5/3/2022
2	Westwood		Completed 5/4/2022
3	Independence Lincoln		Completed 5/17/2022
4	Beaumont Pleasant Hill Melonson		Completed 5/10/2022 Completed 5/31/2022 Completed 5/31/2022
5	Minglewood Chesson Tanner		Completed 6/1/2022
6	County Road 1660	6/03/2022	Completed 6/22/2022
7	Still Meadow Black Oak	6/22/2022	Completed 6/24/2022 Completed 6/23/2022
8	Hough	7/11/2022	Completed 7/11/2022

	McManus Sandune		Completed 7/11/2022 Completed 7/11/2022
9	Fort Worth Confederate Tennessee Carter Santa Anna	7/19/2022	Completed 7/12/2022 Completed 7/12/2022 February 28, 2023 Completed 7/12/2022 Completed 7/12/2022
10	N. Travis Heights Monta	Magnolia to Bridge	February 28, 2023 Completed 12/5/2022 Completed 12/5/2022

8. The following is the current status of the Capital Improvement Program (CIP) Electrical Projects:

Project	Complete	Estimate	Expenditure to Date
a. Street Light Conversion	54%	$150,000	$80,763
b. Liberty Feeders	69%	$470,000	$324,679
c. Liberty County Courthouse		$100,000	
d. System Mapping Implementation		$100,000	
e. SCADA		$150,000	
f. Emergency/System Switching		$75,000	
g. Three Phase Regulator		$75,000	
h. Abandoned Pole Removal	73%	$75,000	$55,115
i. Beaumont Feeder #2 & #3 Tie	16%	$300,000	$49,405
j. Electronic Syst. Protection & Coord.		$100,000	
k. Downtown Lighting		$100,000	
l. Engineering Voltage Stability		$50,000	
m. Engineering Automated Transfer Scheme		$15,000	
o.UG System	11%	$250,000	$25,280
p. City Park Ballfields		$45,000	
Total	**21%**	**$2,055,000**	**$535,242**

Funding Source: n/a

Staff Recommendation: n/a

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: Finance Report - Assistant City Manager/CFO Naomi Herrington

Department: Finance

Subject: Finance Report

Background: This agenda item affords the Assistant City Manager/CFO the opportunity to report on the financial activities and position of the City, to include revenues, liabilities, assets, and other financial information.

Funding Source:

Staff Recommendation:

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	10,825,575.00	443,156.82	1,004,253.03	9.28	9,821,321.97
*** FUND TOTAL REVENUE ***	10,825,575.00	443,156.82	1,004,253.03	9.28	9,821,321.97
EXPENDITURE SUMMARY					
CITY MANAGER	403,980.00	33,196.13	66,026.96	16.34	337,953.04
CITY COUNCIL	10,500.00	1,671.73	3,521.15	33.53	6,978.85
FIRE/EMS	2,895,575.00	212,733.07	489,461.01	16.90	2,406,113.99
LIBRARY	542,640.00	31,705.89	100,918.79	18.60	441,721.21
CITY SECRETARY	115,674.00	8,284.55	27,559.95	23.83	88,114.05
POLICE	2,734,936.00	186,039.04	531,786.60	19.44	2,203,149.40
MUNICIPAL COURT	209,862.00	6,069.51	30,238.80	14.41	179,623.20
STREET	1,101,599.00	55,298.79	134,956.12	12.25	966,642.88
PARKS & RECREATION	543,912.00	31,518.75	75,835.46	13.94	468,076.54
MAINTENACE DEPARTMENT	87,262.00	5,607.33	13,699.10	15.70	73,562.90
FINANCE	345,775.00	26,230.52	55,280.17	15.99	290,494.83
ANIMAL CONTROL	154,460.00	8,880.43	22,347.34	14.47	132,112.66
CITY HALL	153,873.00	7,723.34	27,275.48	17.73	126,597.52
INSPECTION/CODE ENFORECEM	310,972.00	12,153.09	47,358.96	15.23	263,613.04
NON DEPARTMENTAL	606,534.00	50,851.95	116,323.54	19.18	490,210.46
PUBLIC WORKS	234,220.00	19,072.11	47,889.36	20.45	186,330.64
UTILITY BILLING	373,801.00	29,558.54	74,706.86	19.99	299,094.14
*** FUND TOTAL EXPENDITURES ***	10,825,575.00	726,594.77	1,865,185.65	17.23	8,960,389.35
EXCESS REVENUES/EXPENDITURES	0.00	(283,437.95)	(860,932.62)	0.00	860,932.62

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
301-0101	AUDITORIUM RENT	5,000.00	500.00	1,500.00	30.00	3,500.00
301-0102	DISMISSAL FEE COURT	1,000.00	20.00	70.00	7.00	930.00
301-0103	BUILDING PERMITS	130,000.00	6,337.48	11,634.82	8.95	118,365.18
301-0104	CORPORATION COURT	160,000.00	5,409.91	13,647.68	8.53	146,352.32
301-0105	COUNTY FIRE AID	25,000.00	2,083.33	4,166.66	16.67	20,833.34
301-0106	DELINQUENT TAXES	320,000.00	5,259.81	33,119.72	10.35	286,880.28
301-0107	INTEREST & PENALTY	30,000.00	1,952.96	9,786.65	32.62	20,213.35
301-0108	FRANCHISE FEE	210,000.00	45,297.98	48,190.73	22.95	161,809.27
301-0110	LICENSE FEES	7,500.00	120.00	373.75	4.98	7,126.25
301-0111	PARKS & RECREATION	15,000.00	140.00	315.00	2.10	14,685.00
301-0112	INTEREST INCOME	16,500.00	4,221.08	15,625.53	94.70	874.47
301-0114	DOG LICENSE/FEES	100.00	0.00	0.00	0.00	100.00
301-0115	MISCELLANEOUS INCOME	45,000.00	3,703.87	160,062.18	355.69	(115,062.18)
301-0116	SALE OF ASSETS	80,000.00	0.00	0.00	0.00	80,000.00
301-0117	IN LIEU OF TAXES	450,000.00	0.00	0.00	0.00	450,000.00
301-0118	1% SALES TAX	2,200,000.00	206,956.03	407,398.31	18.52	1,792,601.69
301-0121	TAX COLLECTION-CURRENT	2,540,000.00	32,845.59	1,355.24	0.05	2,538,644.76
301-0122	EMERGENCY MEDICAL SERVICE	900,000.00	107,359.98	185,210.83	20.58	714,789.17
301-0123	FIRE/EMS GRANT REV.	22,475.00	0.00	0.00	0.00	22,475.00
301-0126	TRANSFER FOR UTILITY BILLING	1,260,000.00	0.00	0.00	0.00	1,260,000.00
301-0127	TRSF. FROM UTILITY FUNDS	1,940,000.00	0.00	0.00	0.00	1,940,000.00
301-0131	DONATIONS-ANIMAL CONTROL	1,000.00	0.00	0.00	0.00	1,000.00
301-0132	TRANSFER FROM LCDC	200,000.00	0.00	0.00	0.00	200,000.00
301-0137	LEOSE - FIRE	800.00	0.00	0.00	0.00	800.00
301-0141	POLICE DEPT. DONATIONS	100.00	0.00	0.00	0.00	100.00
301-0144	TEL-COMM. R O W ACCESS FEES	3,000.00	358.10	466.92	15.56	2,533.08
301-0146	LIBRARY GRANT REV.	350.00	0.00	9,826.37	807.53	(9,476.37)
301-0148	INSURANCE REIMBURSEMENT	0.00	0.00	15,928.06	0.00	(15,928.06)
301-0157	COURT REVENUE STATE FINES	65,000.00	2,606.28	6,431.29	9.89	58,568.71
301-0158	OMNI BASE FTA REVENUES	1,500.00	60.00	146.75	9.78	1,353.25
301-0177	INDIGENT DEFENSE FEE	1,000.00	14.00	30.92	3.09	969.08
301-0182	DUE FROM LISD / SRO	60,000.00	5,000.00	10,000.00	16.67	50,000.00
301-0183	ALARM FEES	1,000.00	0.00	0.00	0.00	1,000.00
301-0188	TX FOREST SERVICE GRANT REV	500.00	0.00	1,596.00	319.20	(1,096.00)
301-0192	LIBRARY FINES & FEES	3,200.00	411.96	681.78	21.31	2,518.22
301-0193	PD SILVER SANTA DONATIONS	100.00	500.00	500.00	500.00	(400.00)
301-0195	SUBDIVISION PLAT FEE	350.00	0.00	0.00	0.00	350.00
301-0201	POLICE DEPARTMENT GRANT REV	0.00	0.00	1,992.57	0.00	(1,992.57)
301-0205	ANIMAL ADOPTION FEE	100.00	0.00	0.00	0.00	100.00
301-0210	COVID RELIEF	0.00	0.00	40,574.61	0.00	(40,574.61)
301-0211	CC PROCESSING FEES CHARGED	130,000.00	11,998.46	23,620.66	18.17	106,379.34
*** FUND TOTAL REVENUE ***		10,825,575.00	443,156.82	1,004,253.03	9.28	9,821,321.97

01 -GENERAL FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
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FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

CITY MANAGER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
401-001	SALARIES SUPERVISION	244,812.00	18,832.82	37,391.37	15.27	207,420.63
401-002	SALARIES OPERATION	35,135.00	2,711.23	5,374.63	15.30	29,760.37
401-004	SOCIAL SECURITY	21,416.00	1,799.18	3,522.71	16.45	17,893.29
401-005	WORKMANS COMP	1,148.00	0.00	288.98	25.17	859.02
401-006	TMRS REQUIREMENTS	40,704.00	3,452.49	6,854.57	16.84	33,849.43
401-007	INSURANCE EMPLOYEES	33,765.00	2,613.12	5,781.22	17.12	27,983.78
401-010	SALARIES-OVERTIME	500.00	12.67	43.42	8.68	456.58
401-011	SALARIES-PARTTIME	0.00	1,450.01	2,175.01	0.00	(2,175.01)
401-013	CAR ALLOWANCE	10,200.00	784.62	1,569.24	15.38	8,630.76
** CATEGORY TOTAL **		387,680.00	31,656.14	63,001.15	16.25	324,678.85
1-OPERATING SUPPLIES						
401-111	OFFICE SUPPLIES	1,500.00	0.00	21.17	1.41	1,478.83
401-112	POSTAGE	150.00	1.14	1.14	0.76	148.86
401-113	NON CAPITAL ASSETS	0.00	275.00	275.00	0.00	(275.00)
401-114	FOOD EXPENSE	500.00	112.28	142.28	28.46	357.72
401-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		2,300.00	388.42	439.59	19.11	1,860.41
2-MAINTENANCE / REPAIR						
401-221	MAINTENANCE SOFTWARE/COMPUTERS	1,500.00	0.00	0.00	0.00	1,500.00
** CATEGORY TOTAL **		1,500.00	0.00	0.00	0.00	1,500.00
3-CHARGES & SERVICES						
401-308	DUES & MEMBERSHIP	3,500.00	140.36	267.08	7.63	3,232.92
401-310	INSURANCE EXPENSE	2,000.00	0.00	678.02	33.90	1,321.98
401-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	25.00	1.67	1,475.00
401-314	TRAVEL	2,000.00	666.85	666.85	33.34	1,333.15
401-315	TELEPHONE	3,500.00	344.36	949.27	27.12	2,550.73
** CATEGORY TOTAL **		12,500.00	1,151.57	2,586.22	20.69	9,913.78

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

CITY MANAGER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
** DEPARTMENT TOTAL **		403,980.00	33,196.13	66,026.96	16.34	337,953.04

01 -GENERAL FUND
CITY COUNCIL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
402-005	WORKMAN'S COMPENSATION	100.00	0.00	54.10	54.10	45.90
** CATEGORY TOTAL **		100.00	0.00	54.10	54.10	45.90
1-OPERATING SUPPLIES						
402-114	FOOD EXPENSE - MEALS	6,000.00	397.46	692.16	11.54	5,307.84
402-125	MATERIALS & SUPPLIES	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		6,500.00	397.46	692.16	10.65	5,807.84
3-CHARGES & SERVICES						
402-310	INSURANCE EXPENSE	1,400.00	0.00	1,451.92	103.71	(51.92)
402-313	PROFESSIONAL DEVELOPMENT	1,000.00	49.28	172.84	17.28	827.16
402-314	TRAVEL	1,500.00	1,224.99	1,150.13	76.68	349.87
** CATEGORY TOTAL **		3,900.00	1,274.27	2,774.89	71.15	1,125.11
4-OTHER						
** DEPARTMENT TOTAL **		10,500.00	1,671.73	3,521.15	33.53	6,978.85

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

FIRE/EMS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
403-001	SALARIES SUPERVISION	92,252.00	7,288.18	19,753.91	21.41	72,498.09
403-002	SALARIES OPERATION	1,156,315.00	93,176.79	171,007.63	14.79	985,307.37
403-004	SOCIAL SECURITY	107,332.00	9,992.26	18,613.64	17.34	88,718.36
403-005	WORKMANS COMP	68,342.00	0.00	45,515.85	66.60	22,826.15
403-006	TMRS REQUIREMENTS	173,280.00	16,613.77	31,411.08	18.13	141,868.92
403-007	INSURANCE EMPLOYEES	228,704.00	15,068.43	32,685.34	14.29	196,018.66
403-009	INCENTIVE PAY	10,000.00	0.00	0.00	0.00	10,000.00
403-010	SALARIES-OVERTIME	60,000.00	22,053.16	31,859.52	53.10	28,140.48
403-011	PART-TIME SALARIES	154,470.00	5,251.00	14,224.62	9.21	140,245.38
403-012	CERTIFICATION PAY	78,000.00	7,292.40	14,400.18	18.46	63,599.82
** CATEGORY TOTAL **		2,128,695.00	176,735.99	379,471.77	17.83	1,749,223.23
1-OPERATING SUPPLIES						
403-111	OFFICE SUPPLIES	2,000.00	62.77	217.55	10.88	1,782.45
403-112	POSTAGE	1,200.00	114.10	225.64	18.80	974.36
403-113	NON CAPITAL ASSETS	46,000.00	2,640.00	7,179.80	15.61	38,820.20
403-115	JANITORIAL SUPPLIES	2,500.00	0.00	252.30	10.09	2,247.70
403-125	MATERIAL & SUPPLIES	22,000.00	2,289.27	4,056.34	18.44	17,943.66
403-127	BILLABLE EMS SUPPLIES	70,000.00	5,547.20	9,486.30	13.55	60,513.70
403-129	UNIFORMS	10,000.00	1,470.00	2,529.00	25.29	7,471.00
** CATEGORY TOTAL **		153,700.00	12,123.34	23,946.93	15.58	129,753.07
2-MAINTENANCE / REPAIR						
403-221	MAINTENANCE SOFTWARE/COMPUTERS	1,500.00	0.00	0.00	0.00	1,500.00
403-226	MAINTENANCE EQUIPMENT	50,000.00	1,819.22	7,272.80	14.55	42,727.20
403-227	MAINT MOTOR VEHICLES	30,000.00	2,906.49	3,907.89	13.03	26,092.11
403-228	GAS-OIL-TIRES	64,600.00	5,543.83	11,066.19	17.13	53,533.81
403-229	BUNKER GEAR MAINTENANCE	5,500.00	1,817.50	2,832.80	51.51	2,667.20
** CATEGORY TOTAL **		151,600.00	12,087.04	25,079.68	16.54	126,520.32

01 -GENERAL FUND
FIRE/EMS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
403-306	MEDICAL CONTROL FEE	18,000.00	1,500.00	4,500.00	25.00	13,500.00
403-308	DUES & MEMBERSHIPS	475.00	124.60	658.76	138.69	(183.76)
403-310	INSURANCE EXPENSE	37,000.00	0.00	31,107.65	84.07	5,892.35
403-312	MAINTENANCE BUILDING	10,000.00	1,189.27	1,500.65	15.01	8,499.35
403-313	PROF. DEVELOPMENT	39,500.00	2,696.00	2,496.00	6.32	37,004.00
403-314	TRAVEL	7,000.00	0.00	0.00	0.00	7,000.00
403-315	TELEPHONE	16,880.00	1,154.91	3,286.35	19.47	13,593.65
403-316	UTILITIES	29,000.00	2,309.78	6,877.23	23.71	22,122.77
403-318	FIRE PREVENTION	1,000.00	0.00	0.00	0.00	1,000.00
403-319	LEOSE ACCOUNT	790.00	0.00	0.00	0.00	790.00
403-320	HAZ-MAT EXPENSE	1,500.00	0.00	52.80	3.52	1,447.20
403-325	EMS COLLECTION FEE	50,750.00	0.00	6,267.68	12.35	44,482.32
403-328	PHYSICALS / TESTING	2,000.00	180.00	180.00	9.00	1,820.00
403-333	STATE FEES	6,000.00	1,212.69	1,212.69	20.21	4,787.31
403-352	EQUIPMENT RENTALS	2,000.00	204.80	616.17	30.81	1,383.83
** CATEGORY TOTAL **		221,895.00	10,572.05	58,755.98	26.48	163,139.02
4-OTHER						
403-406	CONTRACTOR MOWING SERVICES	12,895.00	992.00	1,984.00	15.39	10,911.00
403-407	A/C CONTRACT	3,000.00	222.65	222.65	7.42	2,777.35
403-408	GENERATOR MAINT. CONTRACT	2,350.00	0.00	0.00	0.00	2,350.00
403-409	FIRE ALARM/EXTINGUISHER	650.00	0.00	0.00	0.00	650.00
403-410	PAYMENT DUE TO FIXED ASSET	220,790.00	0.00	0.00	0.00	220,790.00
** CATEGORY TOTAL **		239,685.00	1,214.65	2,206.65	0.92	237,478.35
** DEPARTMENT TOTAL **		2,895,575.00	212,733.07	489,461.01	16.90	2,406,113.99

01 -GENERAL FUND
LIBRARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
404-001	SALARIES SUPERVISION	69,092.00	5,314.32	10,551.25	15.27	58,540.75
404-002	SALARIES OPERATION	79,440.00	5,689.47	11,296.03	14.22	68,143.97
404-003	SALARIES MAINTENANCE	26,000.00	0.00	0.00	0.00	26,000.00
404-004	SOCIAL SECURITY	19,293.00	1,162.94	2,308.85	11.97	16,984.15
404-005	WORKMANS COMP.	2,679.00	0.00	1,268.55	47.35	1,410.45
404-006	TMRS REQUIREMENTS	25,377.00	1,693.09	3,361.35	13.25	22,015.65
404-007	INSURANCE EMPLOYEES	46,182.00	2,208.51	4,173.45	9.04	42,008.55
404-010	SALARIES-OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
404-011	SALARIES-PART TIME	77,662.00	4,153.18	8,243.86	10.62	69,418.14
** CATEGORY TOTAL **		346,725.00	20,221.51	41,203.34	11.88	305,521.66
1-OPERATING SUPPLIES						
404-111	OFFICE SUPPLIES	2,000.00	22.98	171.32	8.57	1,828.68
404-112	POSTAGE	1,000.00	23.76	83.74	8.37	916.26
404-113	NON CAPITAL ASSETS	3,150.00	0.00	0.00	0.00	3,150.00
404-115	JANITORIAL SUPPLIES	4,500.00	379.09	443.25	9.85	4,056.75
404-125	MATERIAL & SUPPLIES	3,000.00	0.00	0.00	0.00	3,000.00
404-129	UNIFORMS	500.00	0.00	0.00	0.00	500.00
404-131	AUDIO VISUAL	4,000.00	0.00	8.09	0.20	3,991.91
404-168	NEW BOOKS	10,500.00	1,044.38	1,544.79	14.71	8,955.21
** CATEGORY TOTAL **		28,650.00	1,470.21	2,251.19	7.86	26,398.81
2-MAINTENANCE / REPAIR						
404-221	MAINTENANCE SOFTWARE/COMPUTERS	6,000.00	0.00	0.00	0.00	6,000.00
404-226	MAINTENANCE EQUIPMENT	4,830.00	0.00	0.00	0.00	4,830.00
** CATEGORY TOTAL **		10,830.00	0.00	0.00	0.00	10,830.00

01 -GENERAL FUND

LIBRARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
404-308	DUES & MEMBERSHIP	680.00	132.72	633.16	93.11	46.84
404-310	INSURANCE EXPENSE	19,400.00	0.00	23,433.64	120.79	(4,033.64)
404-312	MAINTENANCE BUILDING	25,000.00	3,064.53	9,066.53	36.27	15,933.47
404-313	PROFESSIONAL DEVELOPMENT	1,200.00	0.00	0.00	0.00	1,200.00
404-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
404-315	TELEPHONE	10,500.00	666.46	2,289.39	21.80	8,210.61
404-316	UTILITIES	55,000.00	5,136.74	19,668.40	35.76	35,331.60
404-322	PROFESSIONAL SERVICES	2,610.00	0.00	0.00	0.00	2,610.00
404-328	PERIODICALS	3,200.00	0.00	142.80	4.46	3,057.20
404-352	EQUIPMENT RENTALS	3,500.00	229.72	662.34	18.92	2,837.66
** CATEGORY TOTAL **		122,090.00	9,230.17	55,896.26	45.78	66,193.74
4-OTHER						
404-406	CONTRACTOR MOWING SERVICES	10,195.00	784.00	1,568.00	15.38	8,627.00
404-407	A/C MAINT. CONTRACT	12,650.00	0.00	0.00	0.00	12,650.00
404-409	FIRE ALARMS/EXTINGUISHERS	1,500.00	0.00	0.00	0.00	1,500.00
404-415	CONTRACT CLEANING	10,000.00	0.00	0.00	0.00	10,000.00
** CATEGORY TOTAL **		34,345.00	784.00	1,568.00	4.57	32,777.00
** DEPARTMENT TOTAL **		542,640.00	31,705.89	100,918.79	18.60	441,721.21

01 -GENERAL FUND
CITY SECRETARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
405-001	SALARIES SUPERVISION	55,660.00	4,282.40	8,502.44	15.28	47,157.56
405-004	SOCIAL SECURITY	4,258.00	311.00	618.50	14.53	3,639.50
405-005	WORKMANS COMP.	228.00	0.00	84.89	37.23	143.11
405-006	TMRS REQUIREMENTS	8,093.00	654.42	1,299.18	16.05	6,793.82
405-007	INSURANCE EMPLOYEES	8,405.00	868.22	3,276.51	38.98	5,128.49
** CATEGORY TOTAL **		76,644.00	6,116.04	13,781.52	17.98	62,862.48
1-OPERATING SUPPLIES						
405-111	OFFICE SUPPLIES	850.00	271.68	283.86	33.40	566.14
405-112	POSTAGE	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		1,000.00	271.68	283.86	28.39	716.14
2-MAINTENANCE / REPAIR						
405-221	MAINTENANCE - SOFTWARE	4,100.00	967.30	9,922.05	242.00	(5,822.05)
** CATEGORY TOTAL **		4,100.00	967.30	9,922.05	242.00	(5,822.05)
3-CHARGES & SERVICES						
405-308	DUES & MEMBERSHIPS	400.00	25.64	174.92	43.73	225.08
405-309	PUBLICATIONS	330.00	169.00	209.00	63.33	121.00
405-310	INSURANCE - GENERAL	1,700.00	0.00	207.42	12.20	1,492.58
405-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	0.00	0.00	1,500.00
405-314	TRAVEL	1,500.00	0.00	0.00	0.00	1,500.00
405-315	TELEPHONE	2,000.00	254.49	769.53	38.48	1,230.47
405-322	PROFESSIONAL SERVICES	6,500.00	0.00	180.00	2.77	6,320.00
405-323	LEGAL & ADVERTISING FEES	10,000.00	480.40	2,031.65	20.32	7,968.35
** CATEGORY TOTAL **		23,930.00	929.53	3,572.52	14.93	20,357.48

01 -GENERAL FUND

CITY SECRETARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
405-401	ELECTION EXPENSE	10,000.00	0.00	0.00	0.00	10,000.00
	** CATEGORY TOTAL **	10,000.00	0.00	0.00	0.00	10,000.00
	** DEPARTMENT TOTAL **	115,674.00	8,284.55	27,559.95	23.83	88,114.05

01 -GENERAL FUND
POLICE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
406-001	SALARIES SUPERVISION	100,307.00	7,908.95	15,513.05	15.47	84,793.95
406-002	SALARIES OPERATION	1,309,631.00	97,702.08	198,135.26	15.13	1,111,495.74
406-004	SOCIAL SECURITY	107,100.00	8,888.40	17,505.87	16.35	89,594.13
406-005	WORKMANS COMP.	49,591.00	0.00	33,663.56	67.88	15,927.44
406-006	TMRS REQUIREMENTS	205,005.00	18,408.78	36,846.37	17.97	168,158.63
406-007	INSURANCE EMPLOYEES	350,163.00	19,335.75	49,304.89	14.08	300,858.11
406-010	SALARIES-OVERTIME	40,000.00	13,454.65	20,318.84	50.80	19,681.16
406-011	SALARIES-PART TIME	25,750.00	0.00	0.00	0.00	25,750.00
406-012	CERTIFICATION PAY	40,800.00	3,507.67	6,830.73	16.74	33,969.27
406-013	CAR ALLOWANCE	4,800.00	369.24	738.48	15.39	4,061.52
** CATEGORY TOTAL **		2,233,147.00	169,575.52	378,857.05	16.97	1,854,289.95
1-OPERATING SUPPLIES						
406-111	OFFICE SUPPLIES	6,200.00	362.74	373.57	6.03	5,826.43
406-112	POSTAGE	1,600.00	171.62	171.62	10.73	1,428.38
406-113	NON CAPITAL ASSETS	450.00	0.00	0.00	0.00	450.00
406-115	JANITORIAL SUPPLIES	3,000.00	164.81	185.55	6.19	2,814.45
406-125	MATERIAL & SUPPLIES	5,000.00	0.00	481.83	9.64	4,518.17
406-128	UNIFORM EQUIPMENT	2,500.00	0.00	23.57	0.94	2,476.43
406-129	UNIFORMS	12,000.00	0.00	604.90	5.04	11,395.10
** CATEGORY TOTAL **		30,750.00	699.17	1,841.04	5.99	28,908.96
2-MAINTENANCE / REPAIR						
406-221	MAINTENANCE SOFTWARE/COMPUTERS	18,000.00	0.00	25,568.71	142.05	(7,568.71)
406-226	MAINTENANCE EQUIPMENT	66,850.00	0.00	20,236.06	30.27	46,613.94
406-227	MAINTENANCE VEHICLES	20,000.00	3,496.17	3,993.14	19.97	16,006.86
406-228	GAS-OIL-TIRES	59,500.00	2,779.15	5,693.05	9.57	53,806.95
** CATEGORY TOTAL **		164,350.00	6,275.32	55,490.96	33.76	108,859.04

01 -GENERAL FUND

POLICE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
406-308	DUES & MEMBERSHIP	12,000.00	501.96	10,199.32	84.99	1,800.68
406-310	INSURANCE EXPENSE	35,000.00	0.00	37,323.63	106.64	(2,323.63)
406-312	MAINTENANCE BLDG.	10,000.00	186.53	271.53	2.72	9,728.47
406-313	PROFESSIONAL DEVELOPMENT	15,000.00	0.00	250.00	1.67	14,750.00
406-314	TRAVEL	5,000.00	1,963.16	1,963.16	39.26	3,036.84
406-315	TELEPHONE	2,370.00	1,243.65	4,186.65	176.65	(1,816.65)
406-316	UTILITIES	30,000.00	2,343.42	7,680.95	25.60	22,319.05
406-328	PHYSICALS / TESTING	3,000.00	940.00	1,345.00	44.83	1,655.00
406-335	PRISONER EXPENSE	13,000.00	0.00	295.00	2.27	12,705.00
406-336	INVESTIGATIVE EXPENSE	12,300.00	95.00	400.83	3.26	11,899.17
406-352	EQUIPMENT RENTALS	2,500.00	215.31	626.76	25.07	1,873.24
406-360	CAPITAL OUTLAY	0.00	0.00	26,607.00	0.00	(26,607.00)
** CATEGORY TOTAL **		140,170.00	7,489.03	91,149.83	65.03	49,020.17
4-OTHER						
406-405	CONTRACT CLEANING	20,800.00	1,400.00	3,200.00	15.38	17,600.00
406-406	CONTRACTOR MOWING SERVICES	7,800.00	600.00	1,200.00	15.38	6,600.00
406-408	GENERATOR MAINTENANCE	2,500.00	0.00	0.00	0.00	2,500.00
406-409	TRAINING SUPPLIES	1,500.00	0.00	47.72	3.18	1,452.28
406-410	PAYMENT TO FIXED ASSET	125,419.00	0.00	0.00	0.00	125,419.00
406-411	SILVER SANTA	500.00	0.00	0.00	0.00	500.00
406-412	A/C MAINTENANCE CONTRACT	3,000.00	0.00	0.00	0.00	3,000.00
406-413	BRIDGEHAVEN CONTRIBUTION	3,000.00	0.00	0.00	0.00	3,000.00
406-414	NATIONAL NIGHT OUT EXPENSE	500.00	0.00	0.00	0.00	500.00
406-415	FIRE ALARM/ EXTINGUISHER	1,500.00	0.00	0.00	0.00	1,500.00
** CATEGORY TOTAL **		166,519.00	2,000.00	4,447.72	2.67	162,071.28
** DEPARTMENT TOTAL **		2,734,936.00	186,039.04	531,786.60	19.44	2,203,149.40

01 -GENERAL FUND
MUNICIPAL COURT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
407-001	SALARIES SUPERVISION	29,390.00	1,356.14	1,356.14	4.61	28,033.86
407-002	SALARIES OPERATION	42,848.00	3,296.00	6,544.00	15.27	36,304.00
407-004	SOCIAL SECURITY	3,278.00	252.36	503.91	15.37	2,774.09
407-005	WORKMANS COMP.	176.00	0.00	254.68	144.70	(78.68)
407-006	TMRS REQUIREMENTS	6,230.00	509.02	1,004.80	16.13	5,225.20
407-007	INSURANCE EMPLOYEES	8,470.00	12.45	24.90	0.29	8,445.10
407-010	SALARIES - OVERTIME	300.00	0.00	37.50	12.50	262.50
** CATEGORY TOTAL **		90,692.00	5,425.97	9,725.93	10.72	80,966.07
1-OPERATING SUPPLIES						
407-111	OFFICE SUPPLIES	2,000.00	0.00	240.95	12.05	1,759.05
407-112	POSTAGE	1,500.00	143.31	143.31	9.55	1,356.69
407-113	NON CAPITAL ASSETS	1,500.00	0.00	0.00	0.00	1,500.00
407-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		5,150.00	143.31	384.26	7.46	4,765.74
2-MAINTENANCE / REPAIR						
407-221	MAINTENANCE - SOFTWARE	2,500.00	0.00	1,200.00	48.00	1,300.00
** CATEGORY TOTAL **		2,500.00	0.00	1,200.00	48.00	1,300.00
3-CHARGES & SERVICES						
407-308	DUES & MEMBERSHIP	1,000.00	37.20	107.60	10.76	892.40
407-310	INSURANCE EXPENSE	1,000.00	0.00	622.25	62.23	377.75
407-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	350.00	23.33	1,150.00
407-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
407-315	TELEPHONE	2,000.00	254.49	769.53	38.48	1,230.47
407-319	LEGAL EXPENSE	20,000.00	0.00	0.00	0.00	20,000.00
407-328	PHYSICALS / TESTING	120.00	0.00	0.00	0.00	120.00
407-337	JURY EXPENSE	400.00	0.00	0.00	0.00	400.00
407-339	FTA PROGRAM	1,500.00	0.00	206.24	13.75	1,293.76
407-340	FEES - STATE FINES	70,000.00	0.00	14,972.82	21.39	55,027.18
407-341	COLLECTION FEES	10,000.00	0.00	1,232.05	12.32	8,767.95
407-362	CREDIT CARD FEES	3,000.00	208.54	668.12	22.27	2,331.88
** CATEGORY TOTAL **		111,520.00	500.23	18,928.61	16.97	92,591.39

01 -GENERAL FUND

MUNICIPAL COURT

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
** DEPARTMENT TOTAL **	209,862.00	6,069.51	30,238.80	14.41	179,623.20

01 -GENERAL FUND
STREET

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
409-001	SALARIES SUPERVISION	69,971.00	5,374.94	10,671.61	15.25	59,299.39
409-002	SALARIES OPERATION	352,286.00	22,134.64	43,799.00	12.43	308,487.00
409-004	SOCIAL SECURITY	29,303.00	1,975.93	3,884.47	13.26	25,418.53
409-005	WORKMANS COMP.	34,579.00	0.00	14,236.14	41.17	20,342.86
409-006	TMRS REQUIREMENTS	55,694.00	4,188.12	8,125.76	14.59	47,568.24
409-007	INSURANCE EMPLOYEES	129,084.00	7,009.72	16,700.03	12.94	112,383.97
409-010	SALARIES-OVERTIME	2,000.00	509.03	534.75	26.74	1,465.25
** CATEGORY TOTAL **		672,917.00	41,192.38	97,951.76	14.56	574,965.24
1-OPERATING SUPPLIES						
409-111	OFFICE SUPPLIES	150.00	43.11	43.11	28.74	106.89
409-112	POSTAGE	50.00	0.00	0.00	0.00	50.00
409-113	NON CAPITAL ASSETS	11,300.00	0.00	0.00	0.00	11,300.00
409-125	MATERIAL & SUPPLIES	5,000.00	525.85	566.73	11.33	4,433.27
409-129	UNIFORMS	4,000.00	177.03	483.03	12.08	3,516.97
** CATEGORY TOTAL **		20,500.00	745.99	1,092.87	5.33	19,407.13
2-MAINTENANCE / REPAIR						
409-221	MAINTENANCE SOFTWARE/COMPUTERS	2,000.00	0.00	0.00	0.00	2,000.00
409-226	MAINTENANCE EQUIPMENT	15,000.00	367.05	797.33	5.32	14,202.67
409-227	MAINTENANCE MOTOR VEHICLE	10,000.00	370.51	860.32	8.60	9,139.68
409-228	GAS-OIL-TIRES	42,500.00	2,636.06	5,511.08	12.97	36,988.92
409-230	MAINTENANCE STREETS	80,000.00	7,415.46	7,892.57	9.87	72,107.43
409-231	MAINTENANCE DRAINAGE	20,000.00	0.00	0.00	0.00	20,000.00
409-232	HERBICIDES	4,000.00	0.00	0.00	0.00	4,000.00
409-233	PESTICIDES	6,000.00	0.00	0.00	0.00	6,000.00
** CATEGORY TOTAL **		179,500.00	10,789.08	15,061.30	8.39	164,438.70

01 -GENERAL FUND

STREET

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
409-308	DUES & MEMBERSHIP	600.00	25.64	74.92	12.49	525.08
409-310	INSURANCE - GENERAL	16,500.00	0.00	16,926.06	102.58	(426.06)
409-313	PROFESSIONAL DEVELOPMENT	6,000.00	0.00	0.00	0.00	6,000.00
409-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
409-315	TELEPHONE	3,500.00	317.89	851.95	24.34	2,648.05
409-316	UTILITIES - DRAINAGE	8,000.00	447.81	1,217.26	15.22	6,782.74
409-325	MAINTENANCE LEVEE	10,000.00	0.00	0.00	0.00	10,000.00
409-328	PHYSICALS / TESTING	250.00	90.00	90.00	36.00	160.00
409-352	EQUIPMENT RENTALS	2,000.00	0.00	0.00	0.00	2,000.00
409-360	CAPITAL OUTLAY	10,000.00	0.00	0.00	0.00	10,000.00
** CATEGORY TOTAL **		57,350.00	881.34	19,160.19	33.41	38,189.81
4-OTHER						
409-406	CONTRACTOR SERVICES	5,000.00	1,690.00	1,690.00	33.80	3,310.00
409-410	FIXED ASSETS PAYMENT	166,332.00	0.00	0.00	0.00	166,332.00
** CATEGORY TOTAL **		171,332.00	1,690.00	1,690.00	0.99	169,642.00
** DEPARTMENT TOTAL **		1,101,599.00	55,298.79	134,956.12	12.25	966,642.88

01 -GENERAL FUND
PARKS & RECREATION

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
410-001	SALARIES SUPERVISION	66,800.00	5,139.56	10,204.27	15.28	56,595.73
410-002	SALARIES OPERATION	98,936.00	5,393.22	10,502.50	10.62	88,433.50
410-004	SOCIAL SECURITY	12,679.00	775.54	1,541.59	12.16	11,137.41
410-005	WORKMANS COMP.	5,967.00	0.00	1,334.09	22.36	4,632.91
410-006	TMRS REQUIREMENTS	38,324.00	1,635.11	3,296.06	8.60	35,027.94
410-007	INSURANCE EMPLOYEES	58,331.00	2,483.49	7,394.93	12.68	50,936.07
410-010	SALARIES-OVERTIME	4,000.00	185.48	565.36	14.13	3,434.64
410-011	SALARIES - PART TIME	12,000.00	0.00	0.00	0.00	12,000.00
** CATEGORY TOTAL **		297,037.00	15,612.40	34,838.80	11.73	262,198.20
1-OPERATING SUPPLIES						
410-111	OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00
410-113	NON CAPITAL ASSETS	5,000.00	0.00	0.00	0.00	5,000.00
410-115	JANITORIAL SUPPLY	2,200.00	1,325.48	1,325.48	60.25	874.52
410-125	MATERIAL & SUPPLIES	2,000.00	61.95	105.45	5.27	1,894.55
410-129	UNIFORMS	2,000.00	9.68	244.44	12.22	1,755.56
** CATEGORY TOTAL **		11,300.00	1,397.11	1,675.37	14.83	9,624.63
2-MAINTENANCE / REPAIR						
410-224	MAINTENANCE FENCES	18,000.00	0.00	0.00	0.00	18,000.00
410-225	MAINTENANCE BALL FIELDS	15,000.00	0.00	0.00	0.00	15,000.00
410-226	MAINTENANCE EQUIPMENT	6,000.00	18.60	131.01	2.18	5,868.99
410-227	MAINTENANCE MOTOR VEHICLE	1,000.00	0.00	0.00	0.00	1,000.00
410-228	GAS-OIL-TIRES	8,500.00	285.03	2,318.23	27.27	6,181.77
410-229	CHEMICALS - SPLASH PARK	2,500.00	0.00	0.00	0.00	2,500.00
410-230	MAINTENANCE - SPLASH PARK	10,000.00	0.00	925.35	9.25	9,074.65
410-231	MAINTENANCE PLAYGROUNDS	36,500.00	4,862.00	4,862.00	13.32	31,638.00
410-232	WEED CONTROL	1,000.00	0.00	0.00	0.00	1,000.00
410-233	FLAG REPAIR	4,000.00	290.00	290.00	7.25	3,710.00
410-234	MAINTNEANCE HWY 90 TREES	3,500.00	0.00	0.00	0.00	3,500.00
410-235	MAINTENANCE POND	200.00	0.00	0.00	0.00	200.00
** CATEGORY TOTAL **		106,200.00	5,455.63	8,526.59	8.03	97,673.41

01 -GENERAL FUND

PARKS & RECREATION

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
410-310	INSURANCE - GENERAL	8,500.00	0.00	10,457.60	123.03	(1,957.60)
410-312	MAINTENANCE BLDG.	8,000.00	1,007.55	1,235.05	15.44	6,764.95
410-313	PROF. DEVELOPMENT	25.00	0.00	0.00	0.00	25.00
410-315	TELEPHONE	1,200.00	48.97	339.94	28.33	860.06
410-316	UTILITIES	25,000.00	3,017.09	8,802.11	35.21	16,197.89
410-328	PHYSICALS / TESTING	400.00	0.00	0.00	0.00	400.00
** CATEGORY TOTAL **		43,125.00	4,073.61	20,834.70	48.31	22,290.30
4-OTHER						
410-406	CONTRACTOR MOWING SERVICES	64,000.00	4,980.00	9,960.00	15.56	54,040.00
410-410	FIXED ASSETS PAYMENT	22,250.00	0.00	0.00	0.00	22,250.00
** CATEGORY TOTAL **		86,250.00	4,980.00	9,960.00	11.55	76,290.00
** DEPARTMENT TOTAL **		543,912.00	31,518.75	75,835.46	13.94	468,076.54

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

MAINTENACE DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
411-002	SALARIES OPERATION	47,133.00	3,625.60	7,198.40	15.27	39,934.60
411-004	SOCIAL SECURITY	3,606.00	277.52	551.01	15.28	3,054.99
411-005	WORKMANS COMP.	1,970.00	0.00	1,298.49	65.91	671.51
411-006	TMRS REQUIREMENTS	6,853.00	553.42	1,098.66	16.03	5,754.34
411-007	INSURANCE EMPLOYEES	8,405.00	694.93	1,353.99	16.11	7,051.01
411-010	SALARIES-OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		68,967.00	5,151.47	11,500.55	16.68	57,466.45
1-OPERATING SUPPLIES						
411-111	OFFICE SUPPLIES	100.00	28.13	28.13	28.13	71.87
411-125	MATERIAL & SUPPLIES	3,500.00	54.88	430.01	12.29	3,069.99
411-129	UNIFORMS	500.00	4.77	57.47	11.49	442.53
** CATEGORY TOTAL **		4,100.00	87.78	515.61	12.58	3,584.39
2-MAINTENANCE / REPAIR						
411-226	MAINTENANCE EQUIPMENT	250.00	57.77	92.97	37.19	157.03
411-227	MAINTENANCE MOTOR VEHICLE	500.00	0.00	0.00	0.00	500.00
411-228	GAS-OIL-TIRES	850.00	99.16	176.65	20.78	673.35
** CATEGORY TOTAL **		1,600.00	156.93	269.62	16.85	1,330.38
3-CHARGES & SERVICES						
411-310	INSURANCE - GENERAL	1,100.00	0.00	774.84	70.44	325.16
411-313	PROFESSIONAL DEVELOPMENT	50.00	0.00	0.00	0.00	50.00
411-315	TELEPHONE	1,650.00	211.15	638.48	38.70	1,011.52
411-316	UTILITIES	1,300.00	0.00	0.00	0.00	1,300.00
** CATEGORY TOTAL **		4,100.00	211.15	1,413.32	34.47	2,686.68

01 -GENERAL FUND
MAINTENACE DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
411-410	PAYMENT TO FIXED ASSET	8,495.00	0.00	0.00	0.00	8,495.00
** CATEGORY TOTAL **		8,495.00	0.00	0.00	0.00	8,495.00
** DEPARTMENT TOTAL **		87,262.00	5,607.33	13,699.10	15.70	73,562.90

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

FINANCE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
412-001	SALARIES SUPERVISION	103,092.00	7,930.68	15,745.86	15.27	87,346.14
412-002	SALARIES OPERATION	121,838.00	9,372.40	18,374.55	15.08	103,463.45
412-004	SOCIAL SECURITY	17,207.00	1,274.08	2,516.26	14.62	14,690.74
412-005	WORKMAN'S COMPENSATION	922.00	0.00	1,613.00	174.95	(691.00)
412-006	TMRS REQUIREMENTS	32,705.00	2,647.09	5,285.85	16.16	27,419.15
412-007	INSURANCE EMPLOYEES	48,411.00	3,632.18	8,307.49	17.16	40,103.51
412-010	SALARIES/OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
412-013	CAR ALLOWANCE	2,400.00	184.62	369.24	15.39	2,030.76
** CATEGORY TOTAL **		327,575.00	25,041.05	52,212.25	15.94	275,362.75
1-OPERATING SUPPLIES						
412-111	OFFICE SUPPLIES	3,000.00	0.00	39.44	1.31	2,960.56
412-112	POSTAGE	1,500.00	87.41	87.41	5.83	1,412.59
412-113	NON CAPITAL ASSETS	3,500.00	550.00	550.00	15.71	2,950.00
412-129	UNIFORMS	300.00	0.00	0.00	0.00	300.00
** CATEGORY TOTAL **		8,300.00	637.41	676.85	8.15	7,623.15
2-MAINTENANCE / REPAIR						
412-221	MAINTENANCE SOFTWARE	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		1,000.00	0.00	0.00	0.00	1,000.00
3-CHARGES & SERVICES						
412-308	MEMBERSHIP DUES	1,500.00	251.44	486.32	32.42	1,013.68
412-310	INSURANCE- GENERAL	3,200.00	0.00	1,042.97	32.59	2,157.03
412-313	PROFESSIONAL DEVELOPMENT	2,000.00	0.00	0.00	0.00	2,000.00
412-314	TRAVEL	1,500.00	0.00	0.00	0.00	1,500.00
412-315	TELEPHONE	600.00	300.62	861.78	143.63	(261.78)
412-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
** CATEGORY TOTAL **		8,900.00	552.06	2,391.07	26.87	6,508.93
** DEPARTMENT TOTAL **		345,775.00	26,230.52	55,280.17	15.99	290,494.83

01 -GENERAL FUND
FINANCE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
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01 -GENERAL FUND
ANIMAL CONTROL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
413-003	SALARIES HUMANE OFFICER	71,299.00	5,679.00	11,145.32	15.63	60,153.68
413-004	SOCIAL SECURITY	5,454.00	437.88	870.29	15.96	4,583.71
413-005	WORKMANS COMPENSATION	4,549.00	0.00	2,496.66	54.88	2,052.34
413-006	TMRS REQUIREMENTS	10,367.00	879.91	1,710.74	16.50	8,656.26
413-007	INSURANCE EMPLOYEES	16,811.00	691.08	1,346.29	8.01	15,464.71
413-010	SALARIES OVERTIME	1,500.00	74.91	291.04	19.40	1,208.96
** CATEGORY TOTAL **		109,980.00	7,762.78	17,860.34	16.24	92,119.66
1-OPERATING SUPPLIES						
413-111	OFFICE SUPPLIES	200.00	0.00	0.00	0.00	200.00
413-114	ANIMAL FOOD	2,000.00	0.00	0.00	0.00	2,000.00
413-115	JANITORIAL SUPPLIES	5,000.00	0.00	0.00	0.00	5,000.00
413-125	MATERIALS & SUPPLIES	1,400.00	0.00	0.00	0.00	1,400.00
413-129	UNIFORMS	1,200.00	0.00	0.00	0.00	1,200.00
** CATEGORY TOTAL **		9,800.00	0.00	0.00	0.00	9,800.00
2-MAINTENANCE / REPAIR						
413-212	MAINTENANCE BUILDING	5,000.00	0.00	65.00	1.30	4,935.00
413-226	MAINTENANCE EQUIPMENT	2,000.00	25.64	74.92	3.75	1,925.08
413-227	MAINTENANCE MOTOR VEHICLE	1,000.00	0.00	0.00	0.00	1,000.00
413-228	GAS-OIL-TIRES	5,780.00	76.26	153.00	2.65	5,627.00
** CATEGORY TOTAL **		13,780.00	101.90	292.92	2.13	13,487.08
3-CHARGES & SERVICES						
413-310	INSURANCE EXPENSE	1,800.00	0.00	1,386.45	77.03	413.55
413-313	PROFESSIONAL DEVELOPMENT	500.00	0.00	0.00	0.00	500.00
413-315	TELEPHONE	400.00	38.11	76.22	19.06	323.78
413-316	UTILITIES	7,000.00	977.64	2,731.41	39.02	4,268.59
413-328	PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
413-354	VETERINARY SERVICES	3,000.00	0.00	0.00	0.00	3,000.00
** CATEGORY TOTAL **		12,900.00	1,015.75	4,194.08	32.51	8,705.92

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

ANIMAL CONTROL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
413-410	PAYMENT TO FIXED ASSETS	8,000.00	0.00	0.00	0.00	8,000.00
** CATEGORY TOTAL **		8,000.00	0.00	0.00	0.00	8,000.00
** DEPARTMENT TOTAL **		154,460.00	8,880.43	22,347.34	14.47	132,112.66

01 -GENERAL FUND
CITY HALL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
414-003	SALARIES MAINTENANCE	26,000.00	0.00	0.00	0.00	26,000.00
414-004	SOCIAL SECURITY	1,989.00	0.00	0.00	0.00	1,989.00
414-005	WORKMANS COMPENSATION	1,435.00	0.00	600.92	41.88	834.08
414-006	TMRS REQUIREMENTS	3,780.00	0.00	0.00	0.00	3,780.00
414-007	INSURANCE EMPLOYEES	21,029.00	0.00	0.00	0.00	21,029.00
414-010	SALARIES OVERTIME	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		54,733.00	0.00	600.92	1.10	54,132.08
1-OPERATING SUPPLIES						
414-111	OFFICE SUPPLIES	100.00	0.00	115.26	115.26	(15.26)
414-115	JANITORIAL SUPPLIES	4,000.00	262.12	953.25	23.83	3,046.75
414-125	MATERIALS & SUPPLIES	2,100.00	0.00	24.29	1.16	2,075.71
** CATEGORY TOTAL **		6,200.00	262.12	1,092.80	17.63	5,107.20
2-MAINTENANCE / REPAIR						
414-212	MAINTENANCE BUILDING	5,000.00	591.67	741.67	14.83	4,258.33
414-226	MAINTENANCE EQUIPMENT	5,000.00	21.12	63.36	1.27	4,936.64
** CATEGORY TOTAL **		10,000.00	612.79	805.03	8.05	9,194.97
3-CHARGES & SERVICES						
414-310	INSURANCE-GENERAL	6,000.00	0.00	7,478.05	124.63	(1,478.05)
414-315	TELEPHONE	8,000.00	830.40	2,238.97	27.99	5,761.03
414-316	UTILITIES	20,000.00	2,362.46	7,518.91	37.59	12,481.09
414-352	EQUIPMENT RENTALS	12,000.00	1,575.57	2,145.55	17.88	9,854.45
** CATEGORY TOTAL **		46,000.00	4,768.43	19,381.48	42.13	26,618.52

01 -GENERAL FUND

CITY HALL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
414-405	CONTRACT CLEANING	10,000.00	700.00	2,275.00	22.75	7,725.00
414-406	CONTRACTOR MOWING SERVICES	17,940.00	1,380.00	2,760.00	15.38	15,180.00
414-407	A/C MAINTENANCE CONTRACT	4,000.00	0.00	360.25	9.01	3,639.75
414-408	GENERATOR MAINTENANCE CONTRACT	3,000.00	0.00	0.00	0.00	3,000.00
414-409	FIRE ALARM/EXTINGUISHER MAINT	2,000.00	0.00	0.00	0.00	2,000.00
** CATEGORY TOTAL **		36,940.00	2,080.00	5,395.25	14.61	31,544.75
** DEPARTMENT TOTAL **		153,873.00	7,723.34	27,275.48	17.73	126,597.52

01 -GENERAL FUND
INSPECTION/CODE ENFORECEM

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
415-001	SALARIES-SUPERVISION	62,982.00	0.00	0.00	0.00	62,982.00
415-002	SALARIES-OPERATION	75,091.00	6,106.82	12,124.61	16.15	62,966.39
415-004	SOCIAL SECURITY	10,563.00	453.31	906.80	8.58	9,656.20
415-005	WORKMAN'S COMPENSATION	1,044.00	0.00	527.38	50.52	516.62
415-006	TMRS REQUIREMENTS	20,076.00	947.72	1,710.81	8.52	18,365.19
415-007	INSURANCE-EMPLOYEES	50,464.00	1,260.82	1,276.07	2.53	49,187.93
415-010	SALARIES - OVERTIME	500.00	6.95	102.63	20.53	397.37
** CATEGORY TOTAL **		220,720.00	8,775.62	16,648.30	7.54	204,071.70
1-OPERATING SUPPLIES						
415-111	OFFICE SUPPLIES	1,000.00	0.00	44.12	4.41	955.88
415-112	POSTAGE	2,000.00	407.68	407.68	20.38	1,592.32
415-125	MATERIALS & SUPPLIES	750.00	0.00	0.00	0.00	750.00
415-129	UNIFORMS	450.00	0.00	0.00	0.00	450.00
** CATEGORY TOTAL **		4,200.00	407.68	451.80	10.76	3,748.20
2-MAINTENANCE / REPAIR						
415-221	MAINTENANCE SOFTWARE/COMPUTERS	9,540.00	0.00	0.00	0.00	9,540.00
415-226	MAINTENANCE-EQUIPMENT	100.00	0.00	0.00	0.00	100.00
415-227	MAINT.-MOTOR VEHICLES	400.00	0.00	29.00	7.25	371.00
415-228	GAS-OIL-TIRES	1,300.00	41.23	85.97	6.61	1,214.03
** CATEGORY TOTAL **		11,340.00	41.23	114.97	1.01	11,225.03
3-CHARGES & SERVICES						
415-308	DUES AND MEMBERSHIPS	750.00	92.88	250.12	33.35	499.88
415-309	PUBLICATIONS	5,000.00	505.60	2,684.10	53.68	2,315.90
415-310	INSURANCE-GENERAL	2,200.00	0.00	1,523.19	69.24	676.81
415-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
415-314	TRAVEL	2,000.00	0.00	0.00	0.00	2,000.00
415-315	TELEPHONE	1,200.00	344.34	949.20	79.10	250.80
415-319	LEGAL OR FILING FEES	800.00	26.00	26.00	3.25	774.00
415-328	PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
415-352	EQUIPMENT RENTALS	2,050.00	1,354.24	1,978.86	96.53	71.14
** CATEGORY TOTAL **		15,200.00	2,323.06	7,411.47	48.76	7,788.53

01 -GENERAL FUND
INSPECTION/CODE ENFORECEM

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
415-401	PLANNING COMMISSION EXPENSES	50.00	0.00	0.00	0.00	50.00
415-406	CONTRACTOR SERVICES	15,000.00	0.00	22,126.92	147.51	(7,126.92)
415-407	DEMOLITION SERVICES	35,000.00	605.50	605.50	1.73	34,394.50
415-410	PAYMENT TO FIXED ASSET	9,462.00	0.00	0.00	0.00	9,462.00
** CATEGORY TOTAL **		59,512.00	605.50	22,732.42	38.20	36,779.58
** DEPARTMENT TOTAL **		310,972.00	12,153.09	47,358.96	15.23	263,613.04

01 -GENERAL FUND
NON DEPARTMENTAL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
2-MAINTENANCE / REPAIR						
416-221	MAINTENANCE SOFTWARE	100,000.00	0.00	24,578.00	24.58	75,422.00
416-223	MAINTENANCE TOWER	30,000.00	0.00	0.00	0.00	30,000.00
** CATEGORY TOTAL **		130,000.00	0.00	24,578.00	18.91	105,422.00
3-CHARGES & SERVICES						
416-308	DUES & MEMBERSHIP	6,000.00	0.00	2,309.00	38.48	3,691.00
416-309	LEGAL & ADVERTISING	250.00	0.00	245.20	98.08	4.80
416-310	INSURANCE GENERAL	0.00	0.00	52.00	0.00	(52.00)
416-318	AUDIT SERVICES	55,000.00	0.00	8,500.00	15.45	46,500.00
416-319	LEGAL EXPENSE	80,000.00	5,693.04	14,403.10	18.00	65,596.90
416-320	TAX EXPENSE CONTRACT	130,000.00	33,247.93	33,247.93	25.58	96,752.07
416-322	PROFESSIONAL SERVICES	120,000.00	10,000.00	30,000.00	25.00	90,000.00
416-323	COMMUNITY DECORATIONS	1,500.00	0.00	0.00	0.00	1,500.00
416-324	CITY WIDE FIREWORKS	12,000.00	0.00	0.00	0.00	12,000.00
416-329	BRAZOS TRANSIT AUTHORITY	5,250.00	1,378.13	1,378.13	26.25	3,871.87
** CATEGORY TOTAL **		410,000.00	50,319.10	90,135.36	21.98	319,864.64
4-OTHER						
416-416	WEB SITE HOSTING	5,000.00	15.99	15.99	0.32	4,984.01
416-418	FITNESS & SAFETY PROGRAM	3,000.00	0.00	0.00	0.00	3,000.00
416-424	EMPLOYEE RELATED EXPENSES	53,584.00	516.86	1,594.19	2.98	51,989.81
416-425	380 AGREEMENT	4,950.00	0.00	0.00	0.00	4,950.00
** CATEGORY TOTAL **		66,534.00	532.85	1,610.18	2.42	64,923.82
** DEPARTMENT TOTAL **		606,534.00	50,851.95	116,323.54	19.18	490,210.46

01 -GENERAL FUND
PUBLIC WORKS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
417-001	SALARIES SUPERVISION	91,395.00	7,029.88	13,957.39	15.27	77,437.61
417-002	SALARIES OPERATIONS	41,113.00	3,162.42	6,278.72	15.27	34,834.28
417-004	SOCIAL SECURITY	10,137.00	766.51	1,524.71	15.04	8,612.29
417-005	WORKMANS COMPENSATION	543.00	0.00	169.79	31.27	373.21
417-006	TMRS REQUIREMENTS	5,978.00	1,611.35	3,199.73	53.53	2,778.27
417-007	INSURANCE EMPLOYEES	16,954.00	1,827.69	4,305.72	25.40	12,648.28
417-013	CAR ALLOWANCE	4,000.00	276.92	553.84	13.85	3,446.16
** CATEGORY TOTAL **		170,120.00	14,674.77	29,989.90	17.63	140,130.10
1-OPERATING SUPPLIES						
417-111	OFFICE SUPPLIES	750.00	0.00	0.00	0.00	750.00
417-112	POSTAGE	150.00	0.00	0.00	0.00	150.00
417-115	JANITORIAL SUPPLIES	1,500.00	266.91	312.41	20.83	1,187.59
417-125	MATERIALS & SUPPLIES	200.00	186.53	186.53	93.27	13.47
417-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		2,750.00	453.44	498.94	18.14	2,251.06
2-MAINTENANCE / REPAIR						
417-221	MAINTENANCE SOFTWARE	500.00	0.00	0.00	0.00	500.00
417-226	MAINTENANCE EQUIPMENT	2,000.00	301.16	378.60	18.93	1,621.40
** CATEGORY TOTAL **		2,500.00	301.16	378.60	15.14	2,121.40
3-CHARGES & SERVICES						
417-310	INSURANCE - GENERAL	5,250.00	0.00	6,315.71	120.30	(1,065.71)
417-312	MAINTENANCE BUILDING	4,000.00	117.49	1,263.22	31.58	2,736.78
417-313	PROFESSIONAL DEVELOPMENT	3,000.00	0.00	0.00	0.00	3,000.00
417-314	TRAVEL	400.00	0.00	0.00	0.00	400.00
417-315	TELEPHONE	600.00	257.28	730.73	121.79	(130.73)
417-316	UTILITIES	24,500.00	1,863.92	6,116.21	24.96	18,383.79
** CATEGORY TOTAL **		37,750.00	2,238.69	14,425.87	38.21	23,324.13

01 -GENERAL FUND

PUBLIC WORKS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
417-405	CONTRACT CLEANING	12,500.00	800.00	1,600.00	12.80	10,900.00
417-406	CONTRACTOR MOWING SERVICES	5,100.00	392.00	784.00	15.37	4,316.00
417-407	A/C MAINTENANCE CONTRACT	3,000.00	212.05	212.05	7.07	2,787.95
417-409	FIRE ALARM/EXTINGUISHERS	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		21,100.00	1,404.05	2,596.05	12.30	18,503.95
** DEPARTMENT TOTAL **		234,220.00	19,072.11	47,889.36	20.45	186,330.64

01 -GENERAL FUND
UTILITY BILLING

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
419-002	SALARIES OPERATION	112,926.00	8,686.00	17,245.41	15.27	95,680.59
419-004	SOCIAL SECURITY	8,639.00	659.32	1,298.81	15.03	7,340.19
419-005	WORKERS COMPENSATION	463.00	0.00	254.68	55.01	208.32
419-006	TMRS REQUIREMENTS	16,419.00	1,327.80	2,636.00	16.05	13,783.00
419-007	INSURANCE EMPLOYEES	31,457.00	2,004.82	4,864.10	15.46	26,592.90
419-010	SALARIES OVERTIME-	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		170,904.00	12,677.94	26,299.00	15.39	144,605.00
1-OPERATING SUPPLIES						
419-111	OFFICE SUPPLIES	2,000.00	124.70	235.15	11.76	1,764.85
419-112	POSTAGE	100.00	70.13	70.13	70.13	29.87
419-113	NON CAPITAL ASSETS	1,500.00	0.00	0.00	0.00	1,500.00
419-129	UNIFORMS	300.00	0.00	0.00	0.00	300.00
** CATEGORY TOTAL **		3,900.00	194.83	305.28	7.83	3,594.72
2-MAINTENANCE / REPAIR						
419-221	MAINTENANCE SOFTWARE	25,000.00	0.00	4,320.00	17.28	20,680.00
** CATEGORY TOTAL **		25,000.00	0.00	4,320.00	17.28	20,680.00
3-CHARGES & SERVICES						
419-310	INSURANCE EXPENSE	4,397.00	0.00	622.25	14.15	3,774.75
419-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	0.00	0.00	1,500.00
419-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
419-315	TELEPHONE	4,000.00	292.58	937.27	23.43	3,062.73
419-316	UTILITIES	1,500.00	84.22	279.20	18.61	1,220.80
419-326	MAINTENANCE OFFICE EQUIPMENT	1,500.00	83.96	245.88	16.39	1,254.12
419-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
419-361	CONTRACT SERVICES	30,000.00	2,053.50	6,068.69	20.23	23,931.31
419-362	CREDIT CARD FEES PAYABLE	130,000.00	14,171.51	35,629.29	27.41	94,370.71
** CATEGORY TOTAL **		173,997.00	16,685.77	43,782.58	25.16	130,214.42

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

UTILITY BILLING

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER					
** DEPARTMENT TOTAL **	373,801.00	29,558.54	74,706.86	19.99	299,094.14
*** FUND TOTAL EXPENDITURES ***	10,825,575.00	726,594.77	1,865,185.65	17.23	8,960,389.35
EXCESS REVENUES/EXPENDITURES	0.00	(283,437.95)	(860,932.62)	0.00	860,932.62

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

02 -WATER & WASTEWATER FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	4,697,800.00	648,570.06	1,099,392.00	23.40	3,598,408.00
*** FUND TOTAL REVENUE ***	4,697,800.00	648,570.06	1,099,392.00	23.40	3,598,408.00
EXPENDITURE SUMMARY					
WATER DEPARTMENT	2,514,765.00	65,101.40	232,419.80	9.24	2,282,345.20
WASTEWATER	2,183,035.00	104,237.11	194,124.38	8.89	1,988,910.62
*** FUND TOTAL EXPENDITURES ***	4,697,800.00	169,338.51	426,544.18	9.08	4,271,255.82
EXCESS REVENUES/EXPENDITURES	0.00	479,231.55	672,847.82	0.00	(672,847.82)

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

02 -WATER & WASTEWATER FUND

REVENUE

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE					
302-2001 WATER COLLECTIONS	2,484,000.00	211,365.25	436,439.68	17.57	2,047,560.32
302-2002 WATER CONNECTIONS & TAPS	10,000.00	0.00	850.00	8.50	9,150.00
302-2005 BULK WATER & FEES CHARGED	2,000.00	128.00	328.00	16.40	1,672.00
302-2007 INTEREST EARNED	15,000.00	23,488.38	41,521.19	276.81	(26,521.19)
302-2010 NEW CONSTRUCTION REVENUE	0.00	211,015.40	211,015.40	0.00	(211,015.40)
302-5001 SEWER COLLECTIONS	2,116,800.00	191,924.01	394,975.43	18.66	1,721,824.57
302-5002 SEWER TAP FEES	5,000.00	4,672.62	4,672.62	93.45	327.38
302-5005 PERMITS/INSPECTION FEES	0.00	450.00	450.00	0.00	(450.00)
302-5006 REVENUE CITY OF AMES	30,000.00	1,998.48	3,347.52	11.16	26,652.48
302-5007 REVENUE CITY OF HARDIN	35,000.00	3,527.92	5,792.16	16.55	29,207.84
*** FUND TOTAL REVENUE ***	4,697,800.00	648,570.06	1,099,392.00	23.40	3,598,408.00

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

02 -WATER & WASTEWATER FUND

WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
420-001	SALARIES SUPERVISION	41,392.00	3,184.12	6,414.17	15.50	34,977.83
420-002	SALARIES OPERATION	257,100.00	18,202.54	35,200.02	13.69	221,899.98
420-004	SOCIAL SECURITY	28,440.00	1,664.63	3,159.41	11.11	25,280.59
420-005	WORKMANS COMP.	12,381.00	0.00	7,082.35	57.20	5,298.65
420-006	TMRS REQUIREMENTS	35,711.00	3,281.55	6,483.63	18.16	29,227.37
420-007	INSURANCE EMPLOYEES	66,531.00	5,996.83	14,065.59	21.14	52,465.41
420-010	SALARIES-OVERTIME	15,000.00	1,995.32	2,866.02	19.11	12,133.98
420-013	CAR ALLOWANCE	1,200.00	92.32	92.32	7.69	1,107.68
** CATEGORY TOTAL **		457,755.00	34,417.31	75,363.51	16.46	382,391.49
1-OPERATING SUPPLIES						
420-111	OFFICE SUPPLIES	250.00	48.87	48.87	19.55	201.13
420-112	POSTAGE	300.00	15.64	15.64	5.21	284.36
420-113	NON-CAPITAL ASSETS	14,800.00	0.00	0.00	0.00	14,800.00
420-125	MATERIALS & SUPPLIES	1,700.00	266.91	266.91	15.70	1,433.09
420-129	UNIFORMS	4,000.00	100.84	314.34	7.86	3,685.66
420-163	CHEMICALS - WATER TREATMENT	45,000.00	3,646.81	10,481.40	23.29	34,518.60
** CATEGORY TOTAL **		66,050.00	4,079.07	11,127.16	16.85	54,922.84
2-MAINTENANCE / REPAIR						
420-226	MAINTENANCE EQUIPMENT	28,000.00	29,298.14	29,436.60	105.13	(1,436.60)
420-227	MAINTENANCE MOTOR VEHICLE	3,500.00	180.49	217.29	6.21	3,282.71
420-228	GAS-OIL-TIRES	20,400.00	1,573.81	2,752.23	13.49	17,647.77
420-244	MAINTENANCE WATER LINES	125,000.00	49,749.53	51,465.61	41.17	73,534.39
420-245	MAINTENANCE VALVE PROGRAM	7,000.00	0.00	0.00	0.00	7,000.00
420-247	MAINTENANCE FIRE HYDRANTS	20,000.00	0.00	0.00	0.00	20,000.00
420-248	MAINTENANCE WATER PLANT	50,000.00	661.76	661.76	1.32	49,338.24
420-249	MAINTENANCE METERS	50,000.00	4,754.17	4,754.17	9.51	45,245.83
420-250	ELEVATED STORAGE	6,500.00	27.57	27.57	0.42	6,472.43
** CATEGORY TOTAL **		310,400.00	86,245.47	89,315.23	28.77	221,084.77

02 -WATER & WASTEWATER FUND
WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
420-308	DUES & MEMBERSHIP	300.00	44.24	128.72	42.91	171.28
420-310	INSURANCE EXPENSES	19,500.00	0.00	22,927.51	117.58	(3,427.51)
420-313	PROFESSIONAL DEVELOPMENT	8,200.00	350.00	461.00	5.62	7,739.00
420-314	TRAVEL	700.00	0.00	0.00	0.00	700.00
420-315	TELEPHONE	900.00	369.77	955.68	106.19	(55.68)
420-316	UTILITIES	90,000.00	10,318.51	24,988.62	27.77	65,011.38
420-320	LEGAL FEES	2,000.00	(75,750.00)	757.50	37.88	1,242.50
420-322	ENGINEERING SERVICES	12,500.00	3,600.00	3,600.00	28.80	8,900.00
420-328	PHYSICALS / TESTING	1,000.00	0.00	0.00	0.00	1,000.00
420-333	STATE FEES	8,500.00	0.00	0.00	0.00	8,500.00
420-365	LAB FEES	3,000.00	0.00	0.00	0.00	3,000.00
420-375	BAD DEBT	14,000.00	(444.97)	(949.13)	6.78-	14,949.13
** CATEGORY TOTAL **		160,600.00	(61,512.45)	52,869.90	32.92	107,730.10
4-OTHER						
420-406	CONTRACTOR MOWING SERVICES	24,335.00	1,872.00	3,744.00	15.39	20,591.00
420-408	GENERATOR MAINTENANCE CONTRACT	10,000.00	0.00	0.00	0.00	10,000.00
420-409	FIRE ALARM/EXTINGUISHERS	50.00	0.00	0.00	0.00	50.00
420-410	PAYMENT TO FIXED ASSEST ACCOUN	48,135.00	0.00	0.00	0.00	48,135.00
** CATEGORY TOTAL **		82,520.00	1,872.00	3,744.00	4.54	78,776.00
6-DEBT SERVICE						
420-622	2016B DRINKING WATER PRINCIPAL	90,000.00	0.00	0.00	0.00	90,000.00
420-623	2016B DRINKING WATER INTEREST	2,440.00	0.00	0.00	0.00	2,440.00
** CATEGORY TOTAL **		92,440.00	0.00	0.00	0.00	92,440.00
7-TRANSFERS						
420-702	TRANSFER TO GENERAL FUND	715,000.00	0.00	0.00	0.00	715,000.00
420-705	TRANSFER TO UTILITY BILLING	630,000.00	0.00	0.00	0.00	630,000.00
** CATEGORY TOTAL **		1,345,000.00	0.00	0.00	0.00	1,345,000.00
** DEPARTMENT TOTAL **		2,514,765.00	65,101.40	232,419.80	9.24	2,282,345.20

02 -WATER & WASTEWATER FUND

WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
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02 -WATER & WASTEWATER FUND
WASTEWATER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
450-001	SALARIES-SUPERVISION	41,391.00	3,184.14	6,414.23	15.50	34,976.77
450-002	SALARIES-OPERATION	134,671.00	13,717.69	27,146.28	20.16	107,524.72
450-004	SOCIAL SECURITY	10,302.00	1,270.52	2,505.41	24.32	7,796.59
450-005	WORKMAN'S COMPENSATION	6,060.00	0.00	5,110.45	84.33	949.55
450-006	TMRS REQUIREMENTS	32,720.00	2,633.77	5,650.78	17.27	27,069.22
450-007	INSURANCE-EMPLOYEES	55,735.00	4,092.70	6,931.63	12.44	48,803.37
450-008	SALARY ADJUSTMENTS	10,000.00	0.00	0.00	0.00	10,000.00
450-010	SALARIES-OVERTIME	0.00	756.42	1,042.55	0.00	(1,042.55)
450-013	CAR ALLOWANCE	1,200.00	92.32	92.32	7.69	1,107.68
** CATEGORY TOTAL **		292,079.00	25,747.56	54,893.65	18.79	237,185.35
1-OPERATING SUPPLIES						
450-115	JANITORIAL SUPPLIES	250.00	0.00	0.00	0.00	250.00
450-125	MATERIALS AND SUPPLIES	2,500.00	266.91	266.91	10.68	2,233.09
450-129	UNIFORMS	3,500.00	102.30	358.30	10.24	3,141.70
450-142	SLUDGE REMOVAL	35,000.00	0.00	0.00	0.00	35,000.00
450-165	CHEMICALS-SEWER TREATMENT	40,000.00	4,678.00	5,715.17	14.29	34,284.83
450-167	REGIMENTS TESTING TABLETS	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		81,750.00	5,047.21	6,340.38	7.76	75,409.62
2-MAINTENANCE / REPAIR						
450-226	MAINTENANCE-EQUIPMENT	25,000.00	29,298.27	30,548.27	122.19	(5,548.27)
450-227	MAINT.-MOTOR VEHICLES	4,000.00	8.47	(31.52)	0.79-	4,031.52
450-228	GAS-OIL-TIRES	15,300.00	806.57	1,732.75	11.33	13,567.25
450-243	NEW CONSTRUCTION	0.00	7,082.50	8,025.50	0.00	(8,025.50)
450-245	MAINTENANCE SEWER LINES	30,000.00	15.43	236.81	0.79	29,763.19
450-248	MAINTENANCE-PLANT & EQUIPMENT	45,000.00	0.00	1,020.42	2.27	43,979.58
450-251	MAINTENANCE-LIFT STATIONS	25,000.00	0.00	0.00	0.00	25,000.00
** CATEGORY TOTAL **		144,300.00	37,211.24	41,532.23	28.78	102,767.77

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

02 -WATER & WASTEWATER FUND

WASTEWATER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
450-308	DUES & MEMBERSHIPS	350.00	39.72	117.16	33.47	232.84
450-310	INSURANCE-GENERAL	14,700.00	0.00	17,903.79	121.79	(3,203.79)
450-313	PROFESSIONAL DEVELOPMENT	7,500.00	745.00	856.00	11.41	6,644.00
450-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
450-315	TELEPHONE	300.00	84.75	169.50	56.50	130.50
450-316	UTILITIES	170,000.00	15,589.58	39,828.26	23.43	130,171.74
450-319	LEGAL EXPENSE HARDIN/AMES	50,000.00	0.00	7,029.00	14.06	42,971.00
450-322	ADMIN. ENGINEERING PROJECTS	12,500.00	0.00	0.00	0.00	12,500.00
450-328	PHYSICALS / TESTING	300.00	90.00	90.00	30.00	210.00
450-333	STATE FEES	25,000.00	16,738.05	16,738.05	66.95	8,261.95
450-352	EQUIPMENT RENTALS	1,000.00	0.00	0.00	0.00	1,000.00
450-365	LAB FEES	30,000.00	1,604.00	5,946.36	19.82	24,053.64
** CATEGORY TOTAL **		312,150.00	34,891.10	88,678.12	28.41	223,471.88
4-OTHER						
450-406	CONTRACTOR MOWING SERVICES	17,420.00	1,340.00	2,680.00	15.38	14,740.00
450-408	GENERATOR MAINTENANCE CONTRACT	6,000.00	0.00	0.00	0.00	6,000.00
450-410	PAYMENT TO FIXED ASSETS	47,200.00	0.00	0.00	0.00	47,200.00
** CATEGORY TOTAL **		70,620.00	1,340.00	2,680.00	3.79	67,940.00
6-DEBT SERVICE						
450-622	2016A CLEAN WATER PRINCIPAL	90,000.00	0.00	0.00	0.00	90,000.00
450-623	2016A CLEAN WATER INTEREST	2,295.00	0.00	0.00	0.00	2,295.00
450-625	BOND ESCROW AGENT FEES	1,500.00	0.00	0.00	0.00	1,500.00
** CATEGORY TOTAL **		93,795.00	0.00	0.00	0.00	93,795.00
7-TRANSFERS						
450-704	TRANSFER TO PROJECT FUND	1,132,922.00	0.00	0.00	0.00	1,132,922.00
450-710	CONTINGENCY	55,419.00	0.00	0.00	0.00	55,419.00
** CATEGORY TOTAL **		1,188,341.00	0.00	0.00	0.00	1,188,341.00
** DEPARTMENT TOTAL **		2,183,035.00	104,237.11	194,124.38	8.89	1,988,910.62

02 -WATER & WASTEWATER FUND
WASTEWATER

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
*** FUND TOTAL EXPENDITURES ***	4,697,800.00	169,338.51	426,544.18	9.08	4,271,255.82
EXCESS REVENUES/EXPENDITURES	0.00	479,231.55	672,847.82	0.00	(672,847.82)

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

03 -ELECTRIC FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	12,830,000.00	1,168,146.49	2,554,391.92	19.91	10,275,608.08
*** FUND TOTAL REVENUE ***	12,830,000.00	1,168,146.49	2,554,391.92	19.91	10,275,608.08
EXPENDITURE SUMMARY					
ELECTRIC	12,830,000.00	1,025,757.90	1,110,598.57	8.66	11,719,401.43
*** FUND TOTAL EXPENDITURES ***	12,830,000.00	1,025,757.90	1,110,598.57	8.66	11,719,401.43
EXCESS REVENUES/EXPENDITURES	0.00	142,388.59	1,443,793.35	0.00	(1,443,793.35)

03 -ELECTRIC FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
303-3001	ELECT. REVENUE BILLED	11,000,000.00	932,451.91	2,092,007.96	19.02	8,907,992.04
303-3006	FEES & FINES	60,000.00	4,872.50	9,521.26	15.87	50,478.74
303-3007	INTEREST EARNED	10,000.00	17,649.56	34,580.15	345.80	(24,580.15)
303-3017	LATE PENALTY REVENUE	200,000.00	21,547.31	46,742.93	23.37	153,257.07
303-3018	ELECTRIC REVENUE PTC	1,560,000.00	191,625.21	371,539.62	23.82	1,188,460.38
	*** FUND TOTAL REVENUE ***	12,830,000.00	1,168,146.49	2,554,391.92	19.91	10,275,608.08

03 -ELECTRIC FUND
ELECTRIC

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
430-002	SALARIES OPERATION	45,162.00	3,474.80	6,898.90	15.28	38,263.10
430-004	SOCIAL SECURITY	3,455.00	255.16	506.44	14.66	2,948.56
430-005	WORKMANS COMP.	1,843.00	0.00	4,442.29	241.04	(2,599.29)
430-006	TMRS REQUIREMENTS	6,567.00	532.21	1,056.57	16.09	5,510.43
430-007	INSURANCE EMPLOYEES	8,405.00	301.23	959.59	11.42	7,445.41
430-010	SALARIES-OVERTIME	2,000.00	0.00	0.00	0.00	2,000.00
** CATEGORY TOTAL **		67,432.00	4,563.40	13,863.79	20.56	53,568.21
1-OPERATING SUPPLIES						
430-112	POSTAGE	10.00	0.00	0.00	0.00	10.00
430-129	UNIFORMS	788.00	6.49	76.39	9.69	711.61
430-156	OPERATING SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		1,798.00	6.49	76.39	4.25	1,721.61
2-MAINTENANCE / REPAIR						
430-226	MAINTENANCE EQUIPMENT	30,000.00	29,285.55	29,285.55	97.62	714.45
430-227	MAINTENANCE MOTOR VEHICLE	8,000.00	0.00	0.00	0.00	8,000.00
430-228	GAS-OIL-TIRES	5,000.00	307.70	551.65	11.03	4,448.35
430-238	NEW CONSTRUCTION EXPENSE	20,000.00	0.00	0.00	0.00	20,000.00
430-239	MAINTENANCE STREET LIGHTS	15,000.00	1,237.82	1,594.83	10.63	13,405.17
430-249	MAINTENANCE METERS	35,000.00	0.00	0.00	0.00	35,000.00
430-257	MAINTENANCE LINES	30,000.00	15.44	4,948.17	16.49	25,051.83
430-258	MAINTENANCE TRANSFORMERS	10,000.00	0.00	0.00	0.00	10,000.00
430-259	MAINTENANCE SUBSTATION	50,000.00	25,945.22	25,945.22	51.89	24,054.78
430-261	CONTRACT SERVICES	650,000.00	43,873.97	102,482.16	15.77	547,517.84
430-262	CONTRACT TREE TRIMMING	90,000.00	128.90	5,657.80	6.29	84,342.20
** CATEGORY TOTAL **		943,000.00	100,794.60	170,465.38	18.08	772,534.62

03 -ELECTRIC FUND
ELECTRIC

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
430-308	DUES & MEMBERSHIP	0.00	18.60	53.80	0.00	(53.80)
430-310	INSURANCE EXPENSE	5,210.00	0.00	5,609.66	107.67	(399.66)
430-313	PROFESSIONAL DEVELOPEMENT	1,000.00	0.00	0.00	0.00	1,000.00
430-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
430-315	TELEPHONE	3,500.00	351.86	919.88	26.28	2,580.12
430-316	UTILITIES	6,000.00	284.45	623.01	10.38	5,376.99
430-317	DRAWER ADJUSTMENT	200.00	(28.00)	(41.95)	20.98-	241.95
430-319	LEGAL FEES	45,000.00	0.00	0.00	0.00	45,000.00
430-320	DECORATIONS	150.00	0.00	0.00	0.00	150.00
430-321	ENGINEERING SERVICE	40,000.00	610.00	1,296.25	3.24	38,703.75
430-375	BAD DEBT	40,000.00	(1,099.01)	(2,523.15)	6.31-	42,523.15
** CATEGORY TOTAL **		141,560.00	137.90	5,937.50	4.19	135,622.50
4-OTHER						
430-404	CONTINGENCY	121,010.00	0.00	0.00	0.00	121,010.00
430-409	FIRE ALARMS/EXTINGUISHERS	200.00	0.00	0.00	0.00	200.00
** CATEGORY TOTAL **		121,210.00	0.00	0.00	0.00	121,210.00
5-PURCHASE POWER						
430-501	PURCHASED POWER	8,325,000.00	735,570.90	735,570.90	8.84	7,589,429.10
430-503	PURCHASE POWER / PTC	1,500,000.00	184,684.61	184,684.61	12.31	1,315,315.39
** CATEGORY TOTAL **		9,825,000.00	920,255.51	920,255.51	9.37	8,904,744.49
7-TRANSFERS						
430-705	TRANSFER TO UTILITY BILLING	630,000.00	0.00	0.00	0.00	630,000.00
430-714	TRSF.TO GENERAL FUND	1,100,000.00	0.00	0.00	0.00	1,100,000.00
** CATEGORY TOTAL **		1,730,000.00	0.00	0.00	0.00	1,730,000.00
** DEPARTMENT TOTAL **		12,830,000.00	1,025,757.90	1,110,598.57	8.66	11,719,401.43
*** FUND TOTAL EXPENDITURES ***		12,830,000.00	1,025,757.90	1,110,598.57	8.66	11,719,401.43

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

03 -ELECTRIC FUND

ELECTRIC

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
	==============	==============	==============	======	==============
EXCESS REVENUES/EXPENDITURES	0.00	142,388.59	1,443,793.35	0.00	(1,443,793.35)
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*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

04 -SOLID WASTE FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	841,200.00	68,891.75	137,737.75	16.37	703,462.25
*** FUND TOTAL REVENUE ***	841,200.00	68,891.75	137,737.75	16.37	703,462.25
EXPENDITURE SUMMARY					
SOLID WASTE	841,200.00	5,526.15	102,301.09	12.16	738,898.91
*** FUND TOTAL EXPENDITURES ***	841,200.00	5,526.15	102,301.09	12.16	738,898.91
EXCESS REVENUES/EXPENDITURES	0.00	63,365.60	35,436.66	0.00	(35,436.66)

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

04 -SOLID WASTE FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
304-4001	SOLID WASTE COLLECTIONS	840,000.00	68,280.78	136,682.78	16.27	703,317.22
304-4007	INTEREST EARNED	1,200.00	610.97	1,054.97	87.91	145.03
*** FUND TOTAL REVENUE ***		841,200.00	68,891.75	137,737.75	16.37	703,462.25

04 -SOLID WASTE FUND
SOLID WASTE

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES					
1-OPERATING SUPPLIES					
440-160 RECYCLING	6,200.00	352.00	352.00	5.68	5,848.00
440-172 CONTRACT SERVICES	700,000.00	5,301.63	102,318.43	14.62	597,681.57
** CATEGORY TOTAL **	706,200.00	5,653.63	102,670.43	14.54	603,529.57
2-MAINTENANCE / REPAIR					
3-CHARGES & SERVICES					
440-354 BAD DEBTS & CHECKS	10,000.00	(127.48)	(369.34)	3.69-	10,369.34
** CATEGORY TOTAL **	10,000.00	(127.48)	(369.34)	3.69-	10,369.34
4-OTHER					
5-PURCHASE POWER					
7-TRANSFERS					
440-710 TRANSFER TO GENERAL FUND	125,000.00	0.00	0.00	0.00	125,000.00
** CATEGORY TOTAL **	125,000.00	0.00	0.00	0.00	125,000.00
** DEPARTMENT TOTAL **	841,200.00	5,526.15	102,301.09	12.16	738,898.91
*** FUND TOTAL EXPENDITURES ***	841,200.00	5,526.15	102,301.09	12.16	738,898.91
EXCESS REVENUES/EXPENDITURES	0.00	63,365.60	35,436.66	0.00	(35,436.66)

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

04 -SOLID WASTE FUND

SOLID WASTE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
		==============	==============	==============	======	==============

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

05 -CAMBRIDGE FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	4,905,000.00	13,589.18	25,950.87	0.53	4,879,049.13
*** FUND TOTAL REVENUE ***	4,905,000.00	13,589.18	25,950.87	0.53	4,879,049.13
EXPENDITURE SUMMARY					
ELECTRIC BUY DOWN	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
*** FUND TOTAL EXPENDITURES ***	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
EXCESS REVENUES/EXPENDITURES	0.00	13,589.18	(3,439,420.13)	0.00	3,439,420.13

05 -CAMBRIDGE FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
305-0720	TRANSFER IN FROM FUND BALANCE	4,905,000.00	0.00	0.00	0.00	4,905,000.00
305-5007	INTEREST EARNED	0.00	13,589.18	25,950.87	0.00	(25,950.87)
	*** FUND TOTAL REVENUE ***	4,905,000.00	13,589.18	25,950.87	0.53	4,879,049.13

05 -CAMBRIDGE FUND
ELECTRIC BUY DOWN

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
2-MAINTENANCE / REPAIR					
5-PURCHASE POWER					
7-TRANSFERS					
425-710 TRANSFER TO OTHER FUNDS	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
** CATEGORY TOTAL **	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
** DEPARTMENT TOTAL **	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
*** FUND TOTAL EXPENDITURES ***	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
EXCESS REVENUES/EXPENDITURES	0.00	13,589.18	(3,439,420.13)	0.00	3,439,420.13

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

35 -GOLF COURSE

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	649,087.00	855.81	3,013.12	0.46	646,073.88
*** FUND TOTAL REVENUE ***	649,087.00	855.81	3,013.12	0.46	646,073.88
EXPENDITURE SUMMARY					
GOLF COURSE	649,087.00	58,196.42	118,892.33	18.32	530,194.67
*** FUND TOTAL EXPENDITURES ***	649,087.00	58,196.42	118,892.33	18.32	530,194.67
EXCESS REVENUES/EXPENDITURES	0.00	(57,340.61)	(115,879.21)	0.00	115,879.21

35 -GOLF COURSE

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
335-0101	DAILY GREEN FEES	142,000.00	0.00	0.00	0.00	142,000.00
335-0102	ANNUAL FEES	11,000.00	0.00	0.00	0.00	11,000.00
335-0103	CART RENTALS	57,000.00	0.00	0.00	0.00	57,000.00
335-0104	MERCHANDISE SALES	12,000.00	97.72	222.23	1.85	11,777.77
335-0107	TOURNAMENTS	6,000.00	0.00	1,000.00	16.67	5,000.00
335-0108	RANGE BALL	10,000.00	751.86	1,774.68	17.75	8,225.32
335-0109	RESTAURANT INCOME	3,600.00	0.00	0.00	0.00	3,600.00
335-0110	2 % CONVENIENCE FEE	0.00	6.23	16.21	0.00	(16.21)
335-0208	TRANSFER IN FROM LCDC	388,560.00	0.00	0.00	0.00	388,560.00
335-110	TRAIL FEE ANNUAL	18,927.00	0.00	0.00	0.00	18,927.00
*** FUND TOTAL REVENUE ***		649,087.00	855.81	3,013.12	0.46	646,073.88

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2022

35 -GOLF COURSE

GOLF COURSE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
435-001	SALARIES SUPERVISION	104,228.00	0.00	0.00	0.00	104,228.00
435-002	SALARIES OPERATION	102,814.00	16,412.29	32,104.95	31.23	70,709.05
435-004	SOCIAL SECURITY	21,780.00	1,481.33	2,818.32	12.94	18,961.68
435-005	WORKMAN'S COMPENSATION	10,249.00	0.00	6,225.74	60.74	4,023.26
435-006	TMRS REQUIREMENTS	20,569.00	2,512.87	4,933.78	23.99	15,635.22
435-007	INSURANCE EMPLOYEES	60,110.00	4,366.66	9,261.79	15.41	50,848.21
435-010	SALARIES OVERTIME	5,000.00	41.80	404.03	8.08	4,595.97
435-011	SALARIES PART-TIME	77,662.00	3,381.25	5,331.25	6.86	72,330.75
** CATEGORY TOTAL **		402,412.00	28,196.20	61,079.86	15.18	341,332.14
1-OPERATING SUPPLIES						
435-110	SUBSCRIPTIONS	100.00	0.00	0.00	0.00	100.00
435-111	OFFICE SUPPLIES	1,000.00	0.00	55.00	5.50	945.00
435-112	POSTAGE	100.00	0.00	0.00	0.00	100.00
435-113	NON CAPITAL ASSETS	22,765.00	4,131.19	4,131.19	18.15	18,633.81
435-115	JANITORIAL SUPPLIES	2,000.00	0.00	189.42	9.47	1,810.58
435-129	UNIFORMS	1,200.00	0.00	0.00	0.00	1,200.00
** CATEGORY TOTAL **		27,165.00	4,131.19	4,375.61	16.11	22,789.39
2-MAINTENANCE / REPAIR						
435-225	MAINTENANCE COURSE	20,000.00	2,628.25	2,737.69	13.69	17,262.31
435-226	MAINTENANCE EQUIPMENT	17,500.00	960.58	960.58	5.49	16,539.42
435-228	GAS-OIL-TIRES	15,300.00	3,358.23	3,519.48	23.00	11,780.52
435-229	MAINTENANCE IRRIGATION SYSTEM	6,500.00	0.00	0.00	0.00	6,500.00
435-230	MAINTENANCE GROUNDS	0.00	0.00	6,100.00	0.00	(6,100.00)
435-231	MAINTENANCE WEB-SITE	6,500.00	550.00	1,100.00	16.92	5,400.00
435-232	HERBICIDES	15,000.00	0.00	1,651.18	11.01	13,348.82
435-234	FERTILIZER	15,000.00	12,808.00	14,188.00	94.59	812.00
** CATEGORY TOTAL **		95,800.00	20,305.06	30,256.93	31.58	65,543.07

35 -GOLF COURSE
GOLF COURSE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
435-302	MERCHANDISE	12,000.00	0.00	0.00	0.00	12,000.00
435-308	DUES & MEMBERSHIP	800.00	132.20	202.60	25.33	597.40
435-310	INSURANCE EXPENSE	6,000.00	0.00	5,682.06	94.70	317.94
435-312	MAINTENANCE BUILDING	15,000.00	1,103.40	5,566.83	37.11	9,433.17
435-313	PROFESSIONAL DEVELOPMENT	500.00	0.00	349.00	69.80	151.00
435-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
435-315	TELEPHONE	3,000.00	256.40	717.74	23.92	2,282.26
435-316	UTILITIES	17,000.00	1,366.86	3,254.68	19.15	13,745.32
435-325	ADVERTISING	13,000.00	0.00	0.00	0.00	13,000.00
435-328	PHYSICALS/TESTING	400.00	270.00	405.00	101.25	(5.00)
435-362	CREDIT CARD FEES	8,000.00	75.38	114.18	1.43	7,885.82
** CATEGORY TOTAL **		76,200.00	3,204.24	16,292.09	21.38	59,907.91
4-OTHER						
435-404	LEASE	33,400.00	2,359.73	6,887.84	20.62	26,512.16
435-410	PAYMENT DUE TO FIXED ASSET	14,110.00	0.00	0.00	0.00	14,110.00
** CATEGORY TOTAL **		47,510.00	2,359.73	6,887.84	14.50	40,622.16
7-TRANSFERS						
** DEPARTMENT TOTAL **		649,087.00	58,196.42	118,892.33	18.32	530,194.67
*** FUND TOTAL EXPENDITURES ***		649,087.00	58,196.42	118,892.33	18.32	530,194.67
EXCESS REVENUES/EXPENDITURES		0.00	(57,340.61)	(115,879.21)	0.00	115,879.21

*** END OF REPORT ***

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
01-1-0101	CLAIM ON CASH	518,528.07		
01-1-0108	DUE FROM CO 2010A	0.34		
01-1-0111	PETTY CASH	285.00		
01-1-0113	DUE FROM CREDIT CARD	24,865.79		
01-1-0131	TAXES REC-DELINQUENT	625,022.93		
01-1-0132	ALLOWANCE FOR UNCOLL.TX	(266,545.32)		
01-1-0140	RETURNED CHECKS	4,057.83		
01-1-0144	INVENTORY	80,311.19		
01-1-0150	CASH PAYROLL	2,400.00		
01-1-0184	DUE FROM SRMPA	120.59		
01-1-0187	DUE FROM WCID #5	1,433.63		
01-1-0188	DUE FROM STATE/FEDERAL AGENCY	514,600.36		
01-1-0190	DUE FROM U.S. DEPT.	1,250.00		
01-1-0197	DUE FROM OTHER FUNDS	274,162.98		
01-1-0204	DUE FROM GARBAGE	9,899.36		
			1,790,392.75	
	TOTAL ASSETS			1,790,392.75
				==============
LIABILITIES & EQUITY				
====================				
01-2-0160	ACCOUNTS PAYABLE	37.50		
01-2-0162	COURT BOND ESCROW	479.73		
01-2-0163	ACCOUNTS PAYABLE - COURT	26.10		
01-2-0164	AUDITORIUM DEPOSITS HELD	3,000.00		
01-2-0170	COURT COLLECTION AGENCY	25,864.44		
01-2-0171	RES. FOR DELINQUENT TAX	317,955.03		
01-2-0180	FUND BALANCE	2,255,086.45		
01-2-0196	DUE TO PAYROLL	(228,092.87)		
01-2-0198	DUE TO OTHER FUNDS	93,098.42		
01-2-0201	DUE TO DEBT SERVICE	59,315.27		
01-2-0220	AP PENDING	124,555.30		
01-2-1111	ENCUMBRANCE	(1,895,903.48)		
01-2-1112	RESERVE FOR ENCUMBRANCE	1,895,903.48		
01-2-1113	PRIOR YEAR ENCUMBRANCE	1,326,228.57		
01-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(1,326,228.57)		
	TOTAL LIABILITIES & EQUITY		2,651,325.37	
	TOTAL REVENUE	1,004,253.03		
	TOTAL EXPENSES	1,865,185.65		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(860,932.62)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(860,932.62)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			1,790,392.75
				==============

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
02-1-0101	CLAIM ON CASH	2,837,281.06		
02-1-0210	WATER/WW CAPITAL RESERVE	1,916,207.08		
02-1-0213	TWDB PAD DEBT SERVICE	106,231.04		
02-1-0230	ACCOUNTS RECEIVABLE-WATER	169,445.10		
02-1-0235	ACCOUNTS RECEIVABLE-SEWER	151,950.64		
02-1-0236	ALLOWANCE FOR DOUBTFUL ACCTS	(5,529.73)		
02-1-0237	DUE FROM CITY OF AMES	992,986.76		
02-1-0238	DUE FROM CITY OF HARDIN	981,270.75		
02-1-0244	INVENTORY	156,972.70		
02-1-0250	PROPERTY PLANT & EQUIP	28,002,001.65		
02-1-0251	ALLOW.FOR DEPRECIATION	(12,205,181.56)		
02-1-0272	BOND DISCOUNT A	16,348.00		
02-1-0273	ACCUM AMORTIZATION 2016A	(8,174.00)		
02-1-0274	BOND DISCOUNT B	20,134.00		
02-1-0275	ACCUM AMORTIZATION 2016B	(10,067.00)		
02-1-0280	DEFERRED OUTFLOWS TMRS	59,890.74		
02-1-0281	DEFERRED OUTFLOWS PENSION	195,618.03		
02-1-0282	ACCUMULATED AMORT DEFERRED	(144,759.88)		
02-1-0297	DUE FROM OTHER FUNDS	2,217,790.08		
			25,450,415.46	
	TOTAL ASSETS			25,450,415.46
				==============
LIABILITIES & EQUITY				
====================				
02-2-0198	DUE TO OTHER FUNDS	118,195.37		
02-2-0220	AP PENDING	149,551.68		
02-2-0262	DEFERRED REVENUE	1,615,035.85		
02-2-0265	WATER SECURITY FEES	44,817.50		
02-2-0269	ACCRUED INTEREST PAYABLE	408.90		
02-2-0270	COMPENSATED ABSENCES PAYABLE	54,466.13		
02-2-0275	BONDS PAYABLE	915,000.00		
02-2-0277	NET PENSION LIABILITY	417,624.07		
02-2-0280	RETAINED EARNINGS	15,676,962.23		
02-2-0281	CONTRIBUTIONS FROM MUN.	1,250,683.95		
02-2-0282	CONTRIBUTIONS FROM L&P	480,580.50		
02-2-0283	CONTRIBUTIONS-PUB.IMP.	2,552,308.21		
02-2-0286	CONTRIBUTION-PUB IMP FUND	389,373.04		
02-2-0287	CONTRIBUTION FROM GRANTS	1,219,401.81		
02-2-0289	DEVELOPERS	59,765.00		
02-2-0290	RE-CUM CHANGE IN ACCTG PRIN.	(217,302.40)		
02-2-0295	DUE TO OTHER FUNDS	5,000.00		
02-2-0296	DUE TO PAYROLL	(22,557.40)		
02-2-0380	DEFERRED INFLOWS RELATED TO PE	196,878.98		
02-2-0381	ACCUM AMORTIZATION DEFERRED IN	(128,625.78)		
02-2-1111	ENCUMBRANCE	(2,182,275.46)		
02-2-1112	RESERVE FOR ENCUMBRANCE	2,182,275.46		
02-2-1113	PRIOR YEAR ENCUMBRANCE	1,896,085.54		
02-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(1,896,085.54)		

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
	TOTAL LIABILITIES & EQUITY		24,777,567.64	
	TOTAL REVENUE	1,099,392.00		
	TOTAL EXPENSES	426,544.18		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	672,847.82		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		672,847.82	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			25,450,415.46

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

03 -ELECTRIC FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
03-1-0101	CLAIM ON CASH	1,147,203.98		
03-1-0311	ELECTRIC CAPITAL RESERVE FUND	3,660,397.55		
03-1-0312	CETERA INVESTMENT	2,000,000.00		
03-1-0330	ACCOUNTS RECEIVABLE	799,065.79		
03-1-0332	ACCOUNTS RECEIVABLE PTC	191,618.34		
03-1-0335	ACCTS. RECEIVABLE AMP	(3,534.86)		
03-1-0336	ALLOWANCE FOR DOUBTFUL ACCTS	(21,309.72)		
03-1-0344	INVENTORY	293,343.95		
03-1-0350	PLANT PROPERTY & EQUIP	9,596,149.69		
03-1-0352	CONSTRUCTION IN PROGRESS	63,030.04		
03-1-0355	ALLOW.FOR DEPRECIATION	(4,775,459.47)		
03-1-0380	DEFERRED OUTFLOWS TMRS	25,643.06		
03-1-0381	DEFERRED OUTFLOWS PENSION	140,179.92		
03-1-0382	ACCUMULATED AMORT	(100,471.33)		
03-1-0390	DUE FROM SRMPA	855.00		
			13,016,711.94	
	TOTAL ASSETS			13,016,711.94
LIABILITIES & EQUITY				
03-2-0220	AP PENDING	44,698.62		
03-2-0361	SALES TAX PAYABLE	30,136.19		
03-2-0362	DUE TO OTHER FUNDS	219,543.90		
03-2-0363	UTILITY REFUND/CKS.PAY.	1,192.17		
03-2-0364	SERVICE DEPOSITS	575,995.50		
03-2-0370	COMPENSATED ABSENCES PAYABLE	17,643.00		
03-2-0375	DEFERRED INFLOWS PENSION	121,230.50		
03-2-0376	CAPITAL LEASE PAYABLE	(72,375.80)		
03-2-0377	NET PENTION LIABILITY	321,800.79		
03-2-0378	DEF. REV. AMP PLAN	(3,534.86)		
03-2-0379	RETAINED EARNINGS - ECO. DEV.	366,999.96		
03-2-0380	RETAINED EARNINGS	9,238,358.09		
03-2-0381	CONTRIBUTED CAPITAL	100,000.00		
03-2-0382	CONTRIBUTED CAP REFUNDING	570,000.00		
03-2-0383	CONTRIBUTION FROM MUN.	13,900.00		
03-2-0393	CUSTOMER OVERPAYMENT	23,576.52		
03-2-0396	DUE TO PAYROLL	(1,864.98)		
03-2-0398	DUE TO GENERAL	5,618.99		
03-2-1111	ENCUMBRANCE	(848,743.16)		
03-2-1112	RESERVE FOR ENCUMBRANCE	848,743.16		
03-2-1113	PRIOR YEAR ENCUMBRANCE	675,365.83		
03-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(675,365.83)		
	TOTAL LIABILITIES & EQUITY		11,572,918.59	
	TOTAL REVENUE	2,554,391.92		
	TOTAL EXPENSES	1,110,598.57		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,443,793.35		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		1,443,793.35	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			13,016,711.94

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

04 -SOLID WASTE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
04-1-0101	CLAIM ON CASH	92,827.70		
04-1-0430	ACCOUNTS RECEIVABLE	62,999.71		
04-1-0431	ALLOWANCE FOR DOUBTFUL ACCTS	(1,101.24)		
			154,726.17	
	TOTAL ASSETS			154,726.17
				==============
LIABILITIES & EQUITY				
====================				
04-2-0461	SALES TAX PAYABLE	5,547.22		
04-2-0465	SECURITY FEES	155.00		
04-2-0480	RETAINED EARNINGS	(334,927.88)		
04-2-0481	CONTRIBUTION FROM MUNICI	432,049.32		
04-2-0493	DUE TO LCDC	6,566.48		
04-2-0498	DUE TO GENERAL	9,899.37		
04-2-1111	ENCUMBRANCE	(2,839.28)		
04-2-1112	RESERVE FOR ENCUMBRANCE	2,839.28		
04-2-1113	PRIOR YEAR ENCUMBRANCE	2,839.28		
04-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(2,839.28)		
	TOTAL LIABILITIES & EQUITY		119,289.51	
	TOTAL REVENUE	137,737.75		
	TOTAL EXPENSES	102,301.09		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	35,436.66		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		35,436.66	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			154,726.17
				==============

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

05 -CAMBRIDGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
05-1-0101	CLAIM ON CASH	2,064,675.63		
05-1-0511	CETERA INVESTMENTS	4,017,173.11		
05-1-0512	AMERIPRISE INVESTMENTS	6,963,342.00		
			13,045,190.74	
	TOTAL ASSETS			13,045,190.74
LIABILITIES & EQUITY				
05-2-0198	DUE TO OTHER FUNDS	(3,531,015.50)		
05-2-0580	RETAINED EARNINGS	20,015,626.37		
	TOTAL LIABILITIES & EQUITY		16,484,610.87	
	TOTAL REVENUE	25,950.87		
	TOTAL EXPENSES	3,465,371.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(3,439,420.13)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(3,439,420.13)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			13,045,190.74

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

35 -GOLF COURSE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
35-1-0101	CLAIM ON CASH	(102,952.64)		
35-1-0111	PETTY CASH	150.00		
35-1-3544	INVENTORY	3,171.76		
			(99,630.88)	
	TOTAL ASSETS			(99,630.88)
LIABILITIES & EQUITY				
35-2-0180	FUND BALANCE	3,219.84		
35-2-0220	AP PENDING	22,704.51		
35-2-0260	ACCOUNTS PAYABLE	0.58		
35-2-1111	ENCUMBRANCE	(99,679.44)		
35-2-1112	RESERVE FOR ENCUMBRANCE	99,679.44		
35-2-1113	PRIOR YEAR ENCUMBRANCE	76,577.85		
35-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(76,577.85)		
35-2-3561	SALES TAX	68.01		
35-2-3596	DUE TO PAYROLL	(9,843.73)		
35-2-3598	DUE TO GENERAL FUND	99.12		
	TOTAL LIABILITIES & EQUITY		16,248.33	
	TOTAL REVENUE	3,013.12		
	TOTAL EXPENSES	118,892.33		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(115,879.21)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(115,879.21)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(99,630.88)

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	10,825,575.00	794,594.03	1,798,847.06	16.62	9,026,727.94
*** FUND TOTAL REVENUE ***	10,825,575.00	794,594.03	1,798,847.06	16.62	9,026,727.94
EXPENDITURE SUMMARY					
CITY MANAGER	403,980.00	45,862.02	111,888.98	27.70	292,091.02
CITY COUNCIL	10,500.00	237.86	3,759.01	35.80	6,740.99
FIRE/EMS	2,895,575.00	317,520.15	806,981.16	27.87	2,088,593.84
LIBRARY	542,640.00	40,098.81	141,017.60	25.99	401,622.40
CITY SECRETARY	115,674.00	10,072.19	37,632.14	32.53	78,041.86
POLICE	2,734,936.00	307,095.03	838,881.63	30.67	1,896,054.37
MUNICIPAL COURT	209,862.00	11,904.36	42,143.16	20.08	167,718.84
STREET	1,101,599.00	70,013.86	204,969.98	18.61	896,629.02
PARKS & RECREATION	543,912.00	44,934.72	120,770.18	22.20	423,141.82
MAINTENACE DEPARTMENT	87,262.00	7,841.42	21,540.52	24.68	65,721.48
FINANCE	345,775.00	36,899.94	92,180.11	26.66	253,594.89
ANIMAL CONTROL	154,460.00	12,618.42	34,965.76	22.64	119,494.24
CITY HALL	153,873.00	9,013.98	36,289.46	23.58	117,583.54
INSPECTION/CODE ENFORECEM	310,972.00	26,509.86	73,868.82	23.75	237,103.18
NON DEPARTMENTAL	606,534.00	91,612.32	207,935.86	34.28	398,598.14
PUBLIC WORKS	234,220.00	26,018.94	73,908.30	31.56	160,311.70
UTILITY BILLING	373,801.00	33,881.29	108,588.15	29.05	265,212.85
*** FUND TOTAL EXPENDITURES ***	10,825,575.00	1,092,135.17	2,957,320.82	27.32	7,868,254.18
EXCESS REVENUES/EXPENDITURES	0.00	(297,541.14)	(1,158,473.76)	0.00	1,158,473.76

01 -GENERAL FUND
REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
301-0101	AUDITORIUM RENT	5,000.00	0.00	1,500.00	30.00	3,500.00
301-0102	DISMISSAL FEE COURT	1,000.00	10.00	80.00	8.00	920.00
301-0103	BUILDING PERMITS	130,000.00	8,974.83	20,609.65	15.85	109,390.35
301-0104	CORPORATION COURT	160,000.00	4,455.62	18,103.30	11.31	141,896.70
301-0105	COUNTY FIRE AID	25,000.00	2,083.33	6,249.99	25.00	18,750.01
301-0106	DELINQUENT TAXES	320,000.00	(129,913.42)	(96,793.70)	30.25-	416,793.70
301-0107	INTEREST & PENALTY	30,000.00	4,622.74	14,409.39	48.03	15,590.61
301-0108	FRANCHISE FEE	210,000.00	0.00	48,190.73	22.95	161,809.27
301-0110	LICENSE FEES	7,500.00	90.00	463.75	6.18	7,036.25
301-0111	PARKS & RECREATION	15,000.00	75.00	390.00	2.60	14,610.00
301-0112	INTEREST INCOME	16,500.00	22,622.87	38,248.40	231.81	(21,748.40)
301-0114	DOG LICENSE/FEES	100.00	0.00	0.00	0.00	100.00
301-0115	MISCELLANEOUS INCOME	45,000.00	17,103.53	177,165.71	393.70	(132,165.71)
301-0116	SALE OF ASSETS	80,000.00	0.00	0.00	0.00	80,000.00
301-0117	IN LIEU OF TAXES	450,000.00	0.00	0.00	0.00	450,000.00
301-0118	1% SALES TAX	2,200,000.00	198,257.28	605,655.59	27.53	1,594,344.41
301-0121	TAX COLLECTION-CURRENT	2,540,000.00	572,134.68	573,489.92	22.58	1,966,510.08
301-0122	EMERGENCY MEDICAL SERVICE	900,000.00	81,568.61	266,779.44	29.64	633,220.56
301-0123	FIRE/EMS GRANT REV.	22,475.00	0.00	0.00	0.00	22,475.00
301-0126	TRANSFER FOR UTILITY BILLING	1,260,000.00	0.00	0.00	0.00	1,260,000.00
301-0127	TRSF. FROM UTILITY FUNDS	1,940,000.00	0.00	0.00	0.00	1,940,000.00
301-0131	DONATIONS-ANIMAL CONTROL	1,000.00	0.00	0.00	0.00	1,000.00
301-0132	TRANSFER FROM LCDC	200,000.00	0.00	0.00	0.00	200,000.00
301-0137	LEOSE - FIRE	800.00	0.00	0.00	0.00	800.00
301-0141	POLICE DEPT. DONATIONS	100.00	0.00	0.00	0.00	100.00
301-0144	TEL-COMM. R O W ACCESS FEES	3,000.00	54.36	521.28	17.38	2,478.72
301-0146	LIBRARY GRANT REV.	350.00	0.00	9,826.37	807.53	(9,476.37)
301-0148	INSURANCE REIMBURSEMENT	0.00	0.00	15,928.06	0.00	(15,928.06)
301-0157	COURT REVENUE STATE FINES	65,000.00	1,591.38	8,022.67	12.34	56,977.33
301-0158	OMNI BASE FTA REVENUES	1,500.00	26.32	173.07	11.54	1,326.93
301-0177	INDIGENT DEFENSE FEE	1,000.00	2.77	33.69	3.37	966.31
301-0182	DUE FROM LISD / SRO	60,000.00	0.00	10,000.00	16.67	50,000.00
301-0183	ALARM FEES	1,000.00	25.00	25.00	2.50	975.00
301-0188	TX FOREST SERVICE GRANT REV	500.00	0.00	1,596.00	319.20	(1,096.00)
301-0192	LIBRARY FINES & FEES	3,200.00	376.68	1,058.46	33.08	2,141.54
301-0193	PD SILVER SANTA DONATIONS	100.00	650.00	1,150.00	150.00	(1,050.00)
301-0195	SUBDIVISION PLAT FEE	350.00	0.00	0.00	0.00	350.00
301-0201	POLICE DEPARTMENT GRANT REV	0.00	0.00	1,992.57	0.00	(1,992.57)
301-0205	ANIMAL ADOPTION FEE	100.00	0.00	0.00	0.00	100.00
301-0210	COVID RELIEF	0.00	0.00	40,574.61	0.00	(40,574.61)
301-0211	CC PROCESSING FEES CHARGED	130,000.00	9,782.45	33,403.11	25.69	96,596.89
*** FUND TOTAL REVENUE ***		10,825,575.00	794,594.03	1,798,847.06	16.62	9,026,727.94

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
		==============	==============	==============	======	==============

01 -GENERAL FUND
CITY MANAGER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
401-001	SALARIES SUPERVISION	244,812.00	28,249.23	65,640.60	26.81	179,171.40
401-002	SALARIES OPERATION	35,135.00	4,054.17	9,428.80	26.84	25,706.20
401-004	SOCIAL SECURITY	21,416.00	2,530.09	6,052.80	28.26	15,363.20
401-005	WORKMANS COMP	1,148.00	0.00	288.98	25.17	859.02
401-006	TMRS REQUIREMENTS	40,704.00	3,499.61	10,354.18	25.44	30,349.82
401-007	INSURANCE EMPLOYEES	33,765.00	3,534.85	9,316.07	27.59	24,448.93
401-010	SALARIES-OVERTIME	500.00	82.35	125.77	25.15	374.23
401-011	SALARIES-PARTTIME	0.00	2,075.02	4,250.03	0.00	(4,250.03)
401-013	CAR ALLOWANCE	10,200.00	1,176.93	2,746.17	26.92	7,453.83
** CATEGORY TOTAL **		387,680.00	45,202.25	108,203.40	27.91	279,476.60
1-OPERATING SUPPLIES						
401-111	OFFICE SUPPLIES	1,500.00	281.94	303.11	20.21	1,196.89
401-112	POSTAGE	150.00	33.47	34.61	23.07	115.39
401-113	NON CAPITAL ASSETS	0.00	0.00	275.00	0.00	(275.00)
401-114	FOOD EXPENSE	500.00	0.00	142.28	28.46	357.72
401-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		2,300.00	315.41	755.00	32.83	1,545.00
2-MAINTENANCE / REPAIR						
401-221	MAINTENANCE SOFTWARE/COMPUTERS	1,500.00	0.00	0.00	0.00	1,500.00
** CATEGORY TOTAL **		1,500.00	0.00	0.00	0.00	1,500.00
3-CHARGES & SERVICES						
401-308	DUES & MEMBERSHIP	3,500.00	0.00	267.08	7.63	3,232.92
401-310	INSURANCE EXPENSE	2,000.00	0.00	678.02	33.90	1,321.98
401-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	25.00	1.67	1,475.00
401-314	TRAVEL	2,000.00	0.00	666.85	33.34	1,333.15
401-315	TELEPHONE	3,500.00	344.36	1,293.63	36.96	2,206.37
** CATEGORY TOTAL **		12,500.00	344.36	2,930.58	23.44	9,569.42

01 -GENERAL FUND

CITY MANAGER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
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** DEPARTMENT TOTAL **		403,980.00	45,862.02	111,888.98	27.70	292,091.02
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01 -GENERAL FUND
CITY COUNCIL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
402-005	WORKMAN'S COMPENSATION	100.00	0.00	54.10	54.10	45.90
** CATEGORY TOTAL **		100.00	0.00	54.10	54.10	45.90
1-OPERATING SUPPLIES						
402-114	FOOD EXPENSE - MEALS	6,000.00	237.86	930.02	15.50	5,069.98
402-125	MATERIALS & SUPPLIES	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		6,500.00	237.86	930.02	14.31	5,569.98
3-CHARGES & SERVICES						
402-310	INSURANCE EXPENSE	1,400.00	0.00	1,451.92	103.71	(51.92)
402-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	172.84	17.28	827.16
402-314	TRAVEL	1,500.00	0.00	1,150.13	76.68	349.87
** CATEGORY TOTAL **		3,900.00	0.00	2,774.89	71.15	1,125.11
4-OTHER						
** DEPARTMENT TOTAL **		10,500.00	237.86	3,759.01	35.80	6,740.99

01 -GENERAL FUND
FIRE/EMS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
403-001	SALARIES SUPERVISION	92,252.00	11,220.72	30,974.63	33.58	61,277.37
403-002	SALARIES OPERATION	1,156,315.00	142,768.49	313,776.12	27.14	842,538.88
403-004	SOCIAL SECURITY	107,332.00	15,092.51	33,706.15	31.40	73,625.85
403-005	WORKMANS COMP	68,342.00	(760.00)	44,755.85	65.49	23,586.15
403-006	TMRS REQUIREMENTS	173,280.00	20,112.43	51,523.51	29.73	121,756.49
403-007	INSURANCE EMPLOYEES	228,704.00	18,295.79	50,981.13	22.29	177,722.87
403-009	INCENTIVE PAY	10,000.00	0.00	0.00	0.00	10,000.00
403-010	SALARIES-OVERTIME	60,000.00	28,816.18	60,675.70	101.13	(675.70)
403-011	PART-TIME SALARIES	154,470.00	9,368.30	23,592.92	15.27	130,877.08
403-012	CERTIFICATION PAY	78,000.00	11,215.53	25,615.71	32.84	52,384.29
** CATEGORY TOTAL **		2,128,695.00	256,129.95	635,601.72	29.86	1,493,093.28
1-OPERATING SUPPLIES						
403-111	OFFICE SUPPLIES	2,000.00	76.79	294.34	14.72	1,705.66
403-112	POSTAGE	1,200.00	116.23	341.87	28.49	858.13
403-113	NON CAPITAL ASSETS	46,000.00	8,020.00	15,199.80	33.04	30,800.20
403-115	JANITORIAL SUPPLIES	2,500.00	268.31	520.61	20.82	1,979.39
403-125	MATERIAL & SUPPLIES	22,000.00	124.88	4,181.22	19.01	17,818.78
403-127	BILLABLE EMS SUPPLIES	70,000.00	4,513.04	13,999.34	20.00	56,000.66
403-129	UNIFORMS	10,000.00	1,826.51	4,355.51	43.56	5,644.49
** CATEGORY TOTAL **		153,700.00	14,945.76	38,892.69	25.30	114,807.31
2-MAINTENANCE / REPAIR						
403-221	MAINTENANCE SOFTWARE/COMPUTERS	1,500.00	0.00	0.00	0.00	1,500.00
403-226	MAINTENANCE EQUIPMENT	50,000.00	7,425.25	14,698.05	29.40	35,301.95
403-227	MAINT MOTOR VEHICLES	30,000.00	1,851.48	5,759.37	19.20	24,240.63
403-228	GAS-OIL-TIRES	64,600.00	3,880.72	14,946.91	23.14	49,653.09
403-229	BUNKER GEAR MAINTENANCE	5,500.00	0.00	2,832.80	51.51	2,667.20
** CATEGORY TOTAL **		151,600.00	13,157.45	38,237.13	25.22	113,362.87

01 -GENERAL FUND
FIRE/EMS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
403-306	MEDICAL CONTROL FEE	18,000.00	1,500.00	6,000.00	33.33	12,000.00
403-308	DUES & MEMBERSHIPS	475.00	50.00	708.76	149.21	(233.76)
403-310	INSURANCE EXPENSE	37,000.00	0.00	31,107.65	84.07	5,892.35
403-312	MAINTENANCE BUILDING	10,000.00	819.47	2,320.12	23.20	7,679.88
403-313	PROF. DEVELOPMENT	39,500.00	5,775.00	8,271.00	20.94	31,229.00
403-314	TRAVEL	7,000.00	2,228.30	2,228.30	31.83	4,771.70
403-315	TELEPHONE	16,880.00	1,251.30	4,537.65	26.88	12,342.35
403-316	UTILITIES	29,000.00	3,815.96	10,693.19	36.87	18,306.81
403-318	FIRE PREVENTION	1,000.00	995.56	995.56	99.56	4.44
403-319	LEOSE ACCOUNT	790.00	0.00	0.00	0.00	790.00
403-320	HAZ-MAT EXPENSE	1,500.00	570.01	622.81	41.52	877.19
403-325	EMS COLLECTION FEE	50,750.00	14,359.26	20,626.94	40.64	30,123.06
403-328	PHYSICALS / TESTING	2,000.00	90.00	270.00	13.50	1,730.00
403-333	STATE FEES	6,000.00	301.62	1,514.31	25.24	4,485.69
403-352	EQUIPMENT RENTALS	2,000.00	182.51	798.68	39.93	1,201.32
** CATEGORY TOTAL **		221,895.00	31,938.99	90,694.97	40.87	131,200.03
4-OTHER						
403-406	CONTRACTOR MOWING SERVICES	12,895.00	496.00	2,480.00	19.23	10,415.00
403-407	A/C CONTRACT	3,000.00	0.00	222.65	7.42	2,777.35
403-408	GENERATOR MAINT. CONTRACT	2,350.00	852.00	852.00	36.26	1,498.00
403-409	FIRE ALARM/EXTINGUISHER	650.00	0.00	0.00	0.00	650.00
403-410	PAYMENT DUE TO FIXED ASSET	220,790.00	0.00	0.00	0.00	220,790.00
** CATEGORY TOTAL **		239,685.00	1,348.00	3,554.65	1.48	236,130.35
** DEPARTMENT TOTAL **		2,895,575.00	317,520.15	806,981.16	27.87	2,088,593.84

01 -GENERAL FUND
LIBRARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
404-001	SALARIES SUPERVISION	69,092.00	7,971.48	18,522.73	26.81	50,569.27
404-002	SALARIES OPERATION	79,440.00	10,383.11	21,679.14	27.29	57,760.86
404-003	SALARIES MAINTENANCE	26,000.00	0.00	0.00	0.00	26,000.00
404-004	SOCIAL SECURITY	19,293.00	1,856.53	4,165.38	21.59	15,127.62
404-005	WORKMANS COMP.	2,679.00	0.00	1,268.55	47.35	1,410.45
404-006	TMRS REQUIREMENTS	25,377.00	1,717.90	5,079.25	20.02	20,297.75
404-007	INSURANCE EMPLOYEES	46,182.00	2,155.05	6,328.50	13.70	39,853.50
404-010	SALARIES-OVERTIME	1,000.00	26.16	26.16	2.62	973.84
404-011	SALARIES-PART TIME	77,662.00	5,818.84	14,062.70	18.11	63,599.30
** CATEGORY TOTAL **		346,725.00	29,929.07	71,132.41	20.52	275,592.59
1-OPERATING SUPPLIES						
404-111	OFFICE SUPPLIES	2,000.00	64.75	236.07	11.80	1,763.93
404-112	POSTAGE	1,000.00	34.22	117.96	11.80	882.04
404-113	NON CAPITAL ASSETS	3,150.00	0.00	0.00	0.00	3,150.00
404-115	JANITORIAL SUPPLIES	4,500.00	227.60	670.85	14.91	3,829.15
404-125	MATERIAL & SUPPLIES	3,000.00	199.62	199.62	6.65	2,800.38
404-129	UNIFORMS	500.00	0.00	0.00	0.00	500.00
404-131	AUDIO VISUAL	4,000.00	200.98	209.07	5.23	3,790.93
404-168	NEW BOOKS	10,500.00	652.41	2,197.20	20.93	8,302.80
** CATEGORY TOTAL **		28,650.00	1,379.58	3,630.77	12.67	25,019.23
2-MAINTENANCE / REPAIR						
404-221	MAINTENANCE SOFTWARE/COMPUTERS	6,000.00	0.00	0.00	0.00	6,000.00
404-226	MAINTENANCE EQUIPMENT	4,830.00	0.00	0.00	0.00	4,830.00
** CATEGORY TOTAL **		10,830.00	0.00	0.00	0.00	10,830.00

01 -GENERAL FUND
LIBRARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
404-308	DUES & MEMBERSHIP	680.00	0.00	633.16	93.11	46.84
404-310	INSURANCE EXPENSE	19,400.00	0.00	23,433.64	120.79	(4,033.64)
404-312	MAINTENANCE BUILDING	25,000.00	0.00	9,066.53	36.27	15,933.47
404-313	PROFESSIONAL DEVELOPMENT	1,200.00	0.00	0.00	0.00	1,200.00
404-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
404-315	TELEPHONE	10,500.00	814.09	3,103.48	29.56	7,396.52
404-316	UTILITIES	55,000.00	5,016.25	24,684.65	44.88	30,315.35
404-322	PROFESSIONAL SERVICES	2,610.00	0.00	0.00	0.00	2,610.00
404-328	PERIODICALS	3,200.00	2,344.39	2,487.19	77.72	712.81
404-352	EQUIPMENT RENTALS	3,500.00	223.43	885.77	25.31	2,614.23
** CATEGORY TOTAL **		122,090.00	8,398.16	64,294.42	52.66	57,795.58
4-OTHER						
404-406	CONTRACTOR MOWING SERVICES	10,195.00	392.00	1,960.00	19.23	8,235.00
404-407	A/C MAINT. CONTRACT	12,650.00	0.00	0.00	0.00	12,650.00
404-409	FIRE ALARMS/EXTINGUISHERS	1,500.00	0.00	0.00	0.00	1,500.00
404-415	CONTRACT CLEANING	10,000.00	0.00	0.00	0.00	10,000.00
** CATEGORY TOTAL **		34,345.00	392.00	1,960.00	5.71	32,385.00
** DEPARTMENT TOTAL **		542,640.00	40,098.81	141,017.60	25.99	401,622.40

01 -GENERAL FUND
CITY SECRETARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
405-001	SALARIES SUPERVISION	55,660.00	6,423.60	14,926.04	26.82	40,733.96
405-004	SOCIAL SECURITY	4,258.00	466.50	1,085.00	25.48	3,173.00
405-005	WORKMANS COMP.	228.00	0.00	84.89	37.23	143.11
405-006	TMRS REQUIREMENTS	8,093.00	664.08	1,963.26	24.26	6,129.74
405-007	INSURANCE EMPLOYEES	8,405.00	1,263.34	4,539.85	54.01	3,865.15
** CATEGORY TOTAL **		76,644.00	8,817.52	22,599.04	29.49	54,044.96
1-OPERATING SUPPLIES						
405-111	OFFICE SUPPLIES	850.00	93.98	377.84	44.45	472.16
405-112	POSTAGE	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		1,000.00	93.98	377.84	37.78	622.16
2-MAINTENANCE / REPAIR						
405-221	MAINTENANCE - SOFTWARE	4,100.00	967.30	10,889.35	265.59	(6,789.35)
** CATEGORY TOTAL **		4,100.00	967.30	10,889.35	265.59	(6,789.35)
3-CHARGES & SERVICES						
405-308	DUES & MEMBERSHIPS	400.00	0.00	174.92	43.73	225.08
405-309	PUBLICATIONS	330.00	0.00	209.00	63.33	121.00
405-310	INSURANCE - GENERAL	1,700.00	0.00	207.42	12.20	1,492.58
405-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	0.00	0.00	1,500.00
405-314	TRAVEL	1,500.00	0.00	0.00	0.00	1,500.00
405-315	TELEPHONE	2,000.00	254.49	1,024.02	51.20	975.98
405-322	PROFESSIONAL SERVICES	6,500.00	0.00	180.00	2.77	6,320.00
405-323	LEGAL & ADVERTISING FEES	10,000.00	(61.10)	1,970.55	19.71	8,029.45
** CATEGORY TOTAL **		23,930.00	193.39	3,765.91	15.74	20,164.09

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

CITY SECRETARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
405-401	ELECTION EXPENSE	10,000.00	0.00	0.00	0.00	10,000.00
	** CATEGORY TOTAL **	10,000.00	0.00	0.00	0.00	10,000.00
	** DEPARTMENT TOTAL **	115,674.00	10,072.19	37,632.14	32.53	78,041.86

01 -GENERAL FUND
POLICE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
406-001	SALARIES SUPERVISION	100,307.00	12,152.13	27,665.18	27.58	72,641.82
406-002	SALARIES OPERATION	1,309,631.00	160,353.44	358,488.70	27.37	951,142.30
406-004	SOCIAL SECURITY	107,100.00	14,924.48	32,430.35	30.28	74,669.65
406-005	WORKMANS COMP.	49,591.00	0.00	33,663.56	67.88	15,927.44
406-006	TMRS REQUIREMENTS	205,005.00	19,081.72	55,928.09	27.28	149,076.91
406-007	INSURANCE EMPLOYEES	350,163.00	28,776.70	78,081.59	22.30	272,081.41
406-010	SALARIES-OVERTIME	40,000.00	28,012.44	48,331.28	120.83	(8,331.28)
406-011	SALARIES-PART TIME	25,750.00	0.00	0.00	0.00	25,750.00
406-012	CERTIFICATION PAY	40,800.00	5,123.05	11,953.78	29.30	28,846.22
406-013	CAR ALLOWANCE	4,800.00	553.86	1,292.34	26.92	3,507.66
** CATEGORY TOTAL **		2,233,147.00	268,977.82	647,834.87	29.01	1,585,312.13
1-OPERATING SUPPLIES						
406-111	OFFICE SUPPLIES	6,200.00	365.85	739.42	11.93	5,460.58
406-112	POSTAGE	1,600.00	76.67	248.29	15.52	1,351.71
406-113	NON CAPITAL ASSETS	450.00	0.00	0.00	0.00	450.00
406-115	JANITORIAL SUPPLIES	3,000.00	730.04	915.59	30.52	2,084.41
406-125	MATERIAL & SUPPLIES	5,000.00	0.00	481.83	9.64	4,518.17
406-128	UNIFORM EQUIPMENT	2,500.00	277.18	300.75	12.03	2,199.25
406-129	UNIFORMS	12,000.00	9,682.51	10,287.41	85.73	1,712.59
** CATEGORY TOTAL **		30,750.00	11,132.25	12,973.29	42.19	17,776.71
2-MAINTENANCE / REPAIR						
406-221	MAINTENANCE SOFTWARE/COMPUTERS	18,000.00	0.00	25,568.71	142.05	(7,568.71)
406-226	MAINTENANCE EQUIPMENT	66,850.00	561.00	20,797.06	31.11	46,052.94
406-227	MAINTENANCE VEHICLES	20,000.00	164.87	4,158.01	20.79	15,841.99
406-228	GAS-OIL-TIRES	59,500.00	3,246.12	8,939.17	15.02	50,560.83
** CATEGORY TOTAL **		164,350.00	3,971.99	59,462.95	36.18	104,887.05

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

POLICE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
406-308	DUES & MEMBERSHIP	12,000.00	13,764.67	23,963.99	199.70	(11,963.99)
406-310	INSURANCE EXPENSE	35,000.00	0.00	37,323.63	106.64	(2,323.63)
406-312	MAINTENANCE BLDG.	10,000.00	427.00	698.53	6.99	9,301.47
406-313	PROFESSIONAL DEVELOPMENT	15,000.00	0.00	250.00	1.67	14,750.00
406-314	TRAVEL	5,000.00	0.00	1,963.16	39.26	3,036.84
406-315	TELEPHONE	2,370.00	1,374.03	5,560.68	234.63	(3,190.68)
406-316	UTILITIES	30,000.00	2,582.00	10,262.95	34.21	19,737.05
406-328	PHYSICALS / TESTING	3,000.00	285.00	1,630.00	54.33	1,370.00
406-335	PRISONER EXPENSE	13,000.00	649.00	944.00	7.26	12,056.00
406-336	INVESTIGATIVE EXPENSE	12,300.00	145.00	545.83	4.44	11,754.17
406-352	EQUIPMENT RENTALS	2,500.00	197.27	824.03	32.96	1,675.97
406-360	CAPITAL OUTLAY	0.00	0.00	26,607.00	0.00	(26,607.00)
** CATEGORY TOTAL **		140,170.00	19,423.97	110,573.80	78.89	29,596.20
4-OTHER						
406-405	CONTRACT CLEANING	20,800.00	1,800.00	5,000.00	24.04	15,800.00
406-406	CONTRACTOR MOWING SERVICES	7,800.00	300.00	1,500.00	19.23	6,300.00
406-408	GENERATOR MAINTENANCE	2,500.00	1,489.00	1,489.00	59.56	1,011.00
406-409	TRAINING SUPPLIES	1,500.00	0.00	47.72	3.18	1,452.28
406-410	PAYMENT TO FIXED ASSET	125,419.00	0.00	0.00	0.00	125,419.00
406-411	SILVER SANTA	500.00	0.00	0.00	0.00	500.00
406-412	A/C MAINTENANCE CONTRACT	3,000.00	0.00	0.00	0.00	3,000.00
406-413	BRIDGEHAVEN CONTRIBUTION	3,000.00	0.00	0.00	0.00	3,000.00
406-414	NATIONAL NIGHT OUT EXPENSE	500.00	0.00	0.00	0.00	500.00
406-415	FIRE ALARM/ EXTINGUISHER	1,500.00	0.00	0.00	0.00	1,500.00
** CATEGORY TOTAL **		166,519.00	3,589.00	8,036.72	4.83	158,482.28
** DEPARTMENT TOTAL **		2,734,936.00	307,095.03	838,881.63	30.67	1,896,054.37

01 -GENERAL FUND
MUNICIPAL COURT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
407-001	SALARIES SUPERVISION	29,390.00	0.00	1,356.14	4.61	28,033.86
407-002	SALARIES OPERATION	42,848.00	4,944.00	11,488.00	26.81	31,360.00
407-004	SOCIAL SECURITY	3,278.00	378.54	882.45	26.92	2,395.55
407-005	WORKMANS COMP.	176.00	0.00	254.68	144.70	(78.68)
407-006	TMRS REQUIREMENTS	6,230.00	510.64	1,515.44	24.32	4,714.56
407-007	INSURANCE EMPLOYEES	8,470.00	12.45	37.35	0.44	8,432.65
407-010	SALARIES - OVERTIME	300.00	0.00	37.50	12.50	262.50
** CATEGORY TOTAL **		90,692.00	5,845.63	15,571.56	17.17	75,120.44
1-OPERATING SUPPLIES						
407-111	OFFICE SUPPLIES	2,000.00	93.98	334.93	16.75	1,665.07
407-112	POSTAGE	1,500.00	0.57	143.88	9.59	1,356.12
407-113	NON CAPITAL ASSETS	1,500.00	0.00	0.00	0.00	1,500.00
407-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		5,150.00	94.55	478.81	9.30	4,671.19
2-MAINTENANCE / REPAIR						
407-221	MAINTENANCE - SOFTWARE	2,500.00	0.00	1,200.00	48.00	1,300.00
** CATEGORY TOTAL **		2,500.00	0.00	1,200.00	48.00	1,300.00
3-CHARGES & SERVICES						
407-308	DUES & MEMBERSHIP	1,000.00	0.00	107.60	10.76	892.40
407-310	INSURANCE EXPENSE	1,000.00	0.00	622.25	62.23	377.75
407-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	350.00	23.33	1,150.00
407-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
407-315	TELEPHONE	2,000.00	254.49	1,024.02	51.20	975.98
407-319	LEGAL EXPENSE	20,000.00	1,782.00	1,782.00	8.91	18,218.00
407-328	PHYSICALS / TESTING	120.00	0.00	0.00	0.00	120.00
407-337	JURY EXPENSE	400.00	0.00	0.00	0.00	400.00
407-339	FTA PROGRAM	1,500.00	0.00	206.24	13.75	1,293.76
407-340	FEES - STATE FINES	70,000.00	0.00	14,972.82	21.39	55,027.18
407-341	COLLECTION FEES	10,000.00	3,552.44	4,784.49	47.84	5,215.51
407-362	CREDIT CARD FEES	3,000.00	375.25	1,043.37	34.78	1,956.63
** CATEGORY TOTAL **		111,520.00	5,964.18	24,892.79	22.32	86,627.21

01 -GENERAL FUND

MUNICIPAL COURT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
	** DEPARTMENT TOTAL **	209,862.00	11,904.36	42,143.16	20.08	167,718.84

01 -GENERAL FUND

STREET

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
409-001	SALARIES SUPERVISION	69,971.00	8,062.41	18,734.02	26.77	51,236.98
409-002	SALARIES OPERATION	352,286.00	35,123.79	78,922.79	22.40	273,363.21
409-004	SOCIAL SECURITY	29,303.00	3,052.73	6,937.20	23.67	22,365.80
409-005	WORKMANS COMP.	34,579.00	0.00	14,236.14	41.17	20,342.86
409-006	TMRS REQUIREMENTS	55,694.00	4,347.86	12,473.62	22.40	43,220.38
409-007	INSURANCE EMPLOYEES	129,084.00	9,890.60	26,590.63	20.60	102,493.37
409-010	SALARIES-OVERTIME	2,000.00	0.00	534.75	26.74	1,465.25
** CATEGORY TOTAL **		672,917.00	60,477.39	158,429.15	23.54	514,487.85
1-OPERATING SUPPLIES						
409-111	OFFICE SUPPLIES	150.00	0.00	43.11	28.74	106.89
409-112	POSTAGE	50.00	0.00	0.00	0.00	50.00
409-113	NON CAPITAL ASSETS	11,300.00	0.00	0.00	0.00	11,300.00
409-125	MATERIAL & SUPPLIES	5,000.00	105.47	672.20	13.44	4,327.80
409-129	UNIFORMS	4,000.00	1,104.20	1,587.23	39.68	2,412.77
** CATEGORY TOTAL **		20,500.00	1,209.67	2,302.54	11.23	18,197.46
2-MAINTENANCE / REPAIR						
409-221	MAINTENANCE SOFTWARE/COMPUTERS	2,000.00	0.00	0.00	0.00	2,000.00
409-226	MAINTENANCE EQUIPMENT	15,000.00	1,888.44	2,685.77	17.91	12,314.23
409-227	MAINTENANCE MOTOR VEHICLE	10,000.00	1,145.08	2,005.40	20.05	7,994.60
409-228	GAS-OIL-TIRES	42,500.00	1,965.94	7,477.02	17.59	35,022.98
409-230	MAINTENANCE STREETS	80,000.00	2,250.48	10,143.05	12.68	69,856.95
409-231	MAINTENANCE DRAINAGE	20,000.00	0.00	0.00	0.00	20,000.00
409-232	HERBICIDES	4,000.00	0.00	0.00	0.00	4,000.00
409-233	PESTICIDES	6,000.00	0.00	0.00	0.00	6,000.00
** CATEGORY TOTAL **		179,500.00	7,249.94	22,311.24	12.43	157,188.76

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

STREET

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
409-308	DUES & MEMBERSHIP	600.00	0.00	74.92	12.49	525.08
409-310	INSURANCE - GENERAL	16,500.00	0.00	16,926.06	102.58	(426.06)
409-313	PROFESSIONAL DEVELOPMENT	6,000.00	0.00	0.00	0.00	6,000.00
409-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
409-315	TELEPHONE	3,500.00	300.48	1,152.43	32.93	2,347.57
409-316	UTILITIES - DRAINAGE	8,000.00	686.38	1,903.64	23.80	6,096.36
409-325	MAINTENANCE LEVEE	10,000.00	0.00	0.00	0.00	10,000.00
409-328	PHYSICALS / TESTING	250.00	90.00	180.00	72.00	70.00
409-352	EQUIPMENT RENTALS	2,000.00	0.00	0.00	0.00	2,000.00
409-360	CAPITAL OUTLAY	10,000.00	0.00	0.00	0.00	10,000.00
** CATEGORY TOTAL **		57,350.00	1,076.86	20,237.05	35.29	37,112.95
4-OTHER						
409-406	CONTRACTOR SERVICES	5,000.00	0.00	1,690.00	33.80	3,310.00
409-410	FIXED ASSETS PAYMENT	166,332.00	0.00	0.00	0.00	166,332.00
** CATEGORY TOTAL **		171,332.00	0.00	1,690.00	0.99	169,642.00
** DEPARTMENT TOTAL **		1,101,599.00	70,013.86	204,969.98	18.61	896,629.02

01 -GENERAL FUND
PARKS & RECREATION

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
410-001	SALARIES SUPERVISION	66,800.00	7,709.34	17,913.61	26.82	48,886.39
410-002	SALARIES OPERATION	98,936.00	7,931.38	18,433.88	18.63	80,502.12
410-004	SOCIAL SECURITY	12,679.00	1,144.08	2,685.67	21.18	9,993.33
410-005	WORKMANS COMP.	5,967.00	0.00	1,334.09	22.36	4,632.91
410-006	TMRS REQUIREMENTS	38,324.00	1,660.47	4,956.53	12.93	33,367.47
410-007	INSURANCE EMPLOYEES	58,331.00	3,418.46	10,813.39	18.54	47,517.61
410-010	SALARIES-OVERTIME	4,000.00	185.48	750.84	18.77	3,249.16
410-011	SALARIES - PART TIME	12,000.00	0.00	0.00	0.00	12,000.00
** CATEGORY TOTAL **		297,037.00	22,049.21	56,888.01	19.15	240,148.99
1-OPERATING SUPPLIES						
410-111	OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00
410-113	NON CAPITAL ASSETS	5,000.00	0.00	0.00	0.00	5,000.00
410-115	JANITORIAL SUPPLY	2,200.00	381.40	1,706.88	77.59	493.12
410-125	MATERIAL & SUPPLIES	2,000.00	0.00	105.45	5.27	1,894.55
410-129	UNIFORMS	2,000.00	29.04	273.48	13.67	1,726.52
** CATEGORY TOTAL **		11,300.00	410.44	2,085.81	18.46	9,214.19
2-MAINTENANCE / REPAIR						
410-224	MAINTENANCE FENCES	18,000.00	12,995.00	12,995.00	72.19	5,005.00
410-225	MAINTENANCE BALL FIELDS	15,000.00	0.00	0.00	0.00	15,000.00
410-226	MAINTENANCE EQUIPMENT	6,000.00	16.47	147.48	2.46	5,852.52
410-227	MAINTENANCE MOTOR VEHICLE	1,000.00	14.50	14.50	1.45	985.50
410-228	GAS-OIL-TIRES	8,500.00	192.28	2,510.51	29.54	5,989.49
410-229	CHEMICALS - SPLASH PARK	2,500.00	0.00	0.00	0.00	2,500.00
410-230	MAINTENANCE - SPLASH PARK	10,000.00	0.00	925.35	9.25	9,074.65
410-231	MAINTENANCE PLAYGROUNDS	36,500.00	1,100.00	5,962.00	16.33	30,538.00
410-232	WEED CONTROL	1,000.00	0.00	0.00	0.00	1,000.00
410-233	FLAG REPAIR	4,000.00	2,395.00	2,685.00	67.13	1,315.00
410-234	MAINTNEANCE HWY 90 TREES	3,500.00	0.00	0.00	0.00	3,500.00
410-235	MAINTENANCE POND	200.00	0.00	0.00	0.00	200.00
** CATEGORY TOTAL **		106,200.00	16,713.25	25,239.84	23.77	80,960.16

01 -GENERAL FUND

PARKS & RECREATION

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
410-310	INSURANCE - GENERAL	8,500.00	0.00	10,457.60	123.03	(1,957.60)
410-312	MAINTENANCE BLDG.	8,000.00	0.00	1,235.05	15.44	6,764.95
410-313	PROF. DEVELOPMENT	25.00	0.00	0.00	0.00	25.00
410-315	TELEPHONE	1,200.00	48.97	388.91	32.41	811.09
410-316	UTILITIES	25,000.00	3,222.85	12,024.96	48.10	12,975.04
410-328	PHYSICALS / TESTING	400.00	0.00	0.00	0.00	400.00
** CATEGORY TOTAL **		43,125.00	3,271.82	24,106.52	55.90	19,018.48
4-OTHER						
410-406	CONTRACTOR MOWING SERVICES	64,000.00	2,490.00	12,450.00	19.45	51,550.00
410-410	FIXED ASSETS PAYMENT	22,250.00	0.00	0.00	0.00	22,250.00
** CATEGORY TOTAL **		86,250.00	2,490.00	12,450.00	14.43	73,800.00
** DEPARTMENT TOTAL **		543,912.00	44,934.72	120,770.18	22.20	423,141.82

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

MAINTENACE DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
411-002	SALARIES OPERATION	47,133.00	5,438.40	12,636.80	26.81	34,496.20
411-004	SOCIAL SECURITY	3,606.00	416.28	967.29	26.82	2,638.71
411-005	WORKMANS COMP.	1,970.00	0.00	1,298.49	65.91	671.51
411-006	TMRS REQUIREMENTS	6,853.00	561.60	1,660.26	24.23	5,192.74
411-007	INSURANCE EMPLOYEES	8,405.00	719.60	2,073.59	24.67	6,331.41
411-010	SALARIES-OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		68,967.00	7,135.88	18,636.43	27.02	50,330.57
1-OPERATING SUPPLIES						
411-111	OFFICE SUPPLIES	100.00	0.00	28.13	28.13	71.87
411-125	MATERIAL & SUPPLIES	3,500.00	369.29	799.30	22.84	2,700.70
411-129	UNIFORMS	500.00	58.26	115.73	23.15	384.27
** CATEGORY TOTAL **		4,100.00	427.55	943.16	23.00	3,156.84
2-MAINTENANCE / REPAIR						
411-226	MAINTENANCE EQUIPMENT	250.00	0.00	92.97	37.19	157.03
411-227	MAINTENANCE MOTOR VEHICLE	500.00	0.00	0.00	0.00	500.00
411-228	GAS-OIL-TIRES	850.00	66.84	243.49	28.65	606.51
** CATEGORY TOTAL **		1,600.00	66.84	336.46	21.03	1,263.54
3-CHARGES & SERVICES						
411-310	INSURANCE - GENERAL	1,100.00	0.00	774.84	70.44	325.16
411-313	PROFESSIONAL DEVELOPMENT	50.00	0.00	0.00	0.00	50.00
411-315	TELEPHONE	1,650.00	211.15	849.63	51.49	800.37
411-316	UTILITIES	1,300.00	0.00	0.00	0.00	1,300.00
** CATEGORY TOTAL **		4,100.00	211.15	1,624.47	39.62	2,475.53

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

MAINTENACE DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
411-410	PAYMENT TO FIXED ASSET	8,495.00	0.00	0.00	0.00	8,495.00
** CATEGORY TOTAL **		8,495.00	0.00	0.00	0.00	8,495.00
** DEPARTMENT TOTAL **		87,262.00	7,841.42	21,540.52	24.68	65,721.48

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

FINANCE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
412-001	SALARIES SUPERVISION	103,092.00	11,896.02	27,641.88	26.81	75,450.12
412-002	SALARIES OPERATION	121,838.00	13,871.26	32,245.81	26.47	89,592.19
412-004	SOCIAL SECURITY	17,207.00	1,918.20	4,434.46	25.77	12,772.54
412-005	WORKMAN'S COMPENSATION	922.00	0.00	1,613.00	174.95	(691.00)
412-006	TMRS REQUIREMENTS	32,705.00	2,722.26	8,008.11	24.49	24,696.89
412-007	INSURANCE EMPLOYEES	48,411.00	5,172.14	13,479.63	27.84	34,931.37
412-010	SALARIES/OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
412-012	CERTIFICATION PAY	0.00	280.00	280.00	0.00	(280.00)
412-013	CAR ALLOWANCE	2,400.00	276.93	646.17	26.92	1,753.83
** CATEGORY TOTAL **		327,575.00	36,136.81	88,349.06	26.97	239,225.94
1-OPERATING SUPPLIES						
412-111	OFFICE SUPPLIES	3,000.00	270.39	309.83	10.33	2,690.17
412-112	POSTAGE	1,500.00	94.05	181.46	12.10	1,318.54
412-113	NON CAPITAL ASSETS	3,500.00	0.00	550.00	15.71	2,950.00
412-129	UNIFORMS	300.00	0.00	0.00	0.00	300.00
** CATEGORY TOTAL **		8,300.00	364.44	1,041.29	12.55	7,258.71
2-MAINTENANCE / REPAIR						
412-221	MAINTENANCE SOFTWARE	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		1,000.00	0.00	0.00	0.00	1,000.00
3-CHARGES & SERVICES						
412-308	MEMBERSHIP DUES	1,500.00	0.00	486.32	32.42	1,013.68
412-310	INSURANCE- GENERAL	3,200.00	0.00	1,042.97	32.59	2,157.03
412-313	PROFESSIONAL DEVELOPMENT	2,000.00	75.00	75.00	3.75	1,925.00
412-314	TRAVEL	1,500.00	0.00	0.00	0.00	1,500.00
412-315	TELEPHONE	600.00	323.69	1,185.47	197.58	(585.47)
412-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
** CATEGORY TOTAL **		8,900.00	398.69	2,789.76	31.35	6,110.24
** DEPARTMENT TOTAL **		345,775.00	36,899.94	92,180.11	26.66	253,594.89

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

FINANCE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
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FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

ANIMAL CONTROL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
413-003	SALARIES HUMANE OFFICER	71,299.00	8,944.90	20,090.22	28.18	51,208.78
413-004	SOCIAL SECURITY	5,454.00	702.41	1,572.70	28.84	3,881.30
413-005	WORKMANS COMPENSATION	4,549.00	0.00	2,496.66	54.88	2,052.34
413-006	TMRS REQUIREMENTS	10,367.00	890.97	2,601.71	25.10	7,765.29
413-007	INSURANCE EMPLOYEES	16,811.00	1,396.16	2,742.45	16.31	14,068.55
413-010	SALARIES OVERTIME	1,500.00	281.61	572.65	38.18	927.35
** CATEGORY TOTAL **		109,980.00	12,216.05	30,076.39	27.35	79,903.61
1-OPERATING SUPPLIES						
413-111	OFFICE SUPPLIES	200.00	0.00	0.00	0.00	200.00
413-114	ANIMAL FOOD	2,000.00	0.00	0.00	0.00	2,000.00
413-115	JANITORIAL SUPPLIES	5,000.00	144.60	144.60	2.89	4,855.40
413-125	MATERIALS & SUPPLIES	1,400.00	0.00	0.00	0.00	1,400.00
413-129	UNIFORMS	1,200.00	0.00	0.00	0.00	1,200.00
** CATEGORY TOTAL **		9,800.00	144.60	144.60	1.48	9,655.40
2-MAINTENANCE / REPAIR						
413-212	MAINTENANCE BUILDING	5,000.00	0.00	65.00	1.30	4,935.00
413-226	MAINTENANCE EQUIPMENT	2,000.00	0.00	74.92	3.75	1,925.08
413-227	MAINTENANCE MOTOR VEHICLE	1,000.00	0.00	0.00	0.00	1,000.00
413-228	GAS-OIL-TIRES	5,780.00	219.66	372.66	6.45	5,407.34
** CATEGORY TOTAL **		13,780.00	219.66	512.58	3.72	13,267.42
3-CHARGES & SERVICES						
413-310	INSURANCE EXPENSE	1,800.00	0.00	1,386.45	77.03	413.55
413-313	PROFESSIONAL DEVELOPMENT	500.00	0.00	0.00	0.00	500.00
413-315	TELEPHONE	400.00	38.11	114.33	28.58	285.67
413-316	UTILITIES	7,000.00	0.00	2,731.41	39.02	4,268.59
413-328	PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
413-354	VETERINARY SERVICES	3,000.00	0.00	0.00	0.00	3,000.00
** CATEGORY TOTAL **		12,900.00	38.11	4,232.19	32.81	8,667.81

01 -GENERAL FUND

ANIMAL CONTROL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
413-410	PAYMENT TO FIXED ASSETS	8,000.00	0.00	0.00	0.00	8,000.00
	** CATEGORY TOTAL **	8,000.00	0.00	0.00	0.00	8,000.00
	** DEPARTMENT TOTAL **	154,460.00	12,618.42	34,965.76	22.64	119,494.24

01 -GENERAL FUND
CITY HALL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
414-003	SALARIES MAINTENANCE	26,000.00	0.00	0.00	0.00	26,000.00
414-004	SOCIAL SECURITY	1,989.00	0.00	0.00	0.00	1,989.00
414-005	WORKMANS COMPENSATION	1,435.00	0.00	600.92	41.88	834.08
414-006	TMRS REQUIREMENTS	3,780.00	0.00	0.00	0.00	3,780.00
414-007	INSURANCE EMPLOYEES	21,029.00	0.00	0.00	0.00	21,029.00
414-010	SALARIES OVERTIME	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		54,733.00	0.00	600.92	1.10	54,132.08
1-OPERATING SUPPLIES						
414-111	OFFICE SUPPLIES	100.00	0.00	115.26	115.26	(15.26)
414-115	JANITORIAL SUPPLIES	4,000.00	106.68	1,059.93	26.50	2,940.07
414-125	MATERIALS & SUPPLIES	2,100.00	117.74	142.03	6.76	1,957.97
** CATEGORY TOTAL **		6,200.00	224.42	1,317.22	21.25	4,882.78
2-MAINTENANCE / REPAIR						
414-212	MAINTENANCE BUILDING	5,000.00	0.00	741.67	14.83	4,258.33
414-226	MAINTENANCE EQUIPMENT	5,000.00	664.05	727.41	14.55	4,272.59
** CATEGORY TOTAL **		10,000.00	664.05	1,469.08	14.69	8,530.92
3-CHARGES & SERVICES						
414-310	INSURANCE-GENERAL	6,000.00	0.00	7,478.05	124.63	(1,478.05)
414-315	TELEPHONE	8,000.00	437.70	2,676.67	33.46	5,323.33
414-316	UTILITIES	20,000.00	2,690.09	10,209.00	51.05	9,791.00
414-352	EQUIPMENT RENTALS	12,000.00	593.72	2,739.27	22.83	9,260.73
** CATEGORY TOTAL **		46,000.00	3,721.51	23,102.99	50.22	22,897.01

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

CITY HALL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
414-405	CONTRACT CLEANING	10,000.00	2,225.00	4,500.00	45.00	5,500.00
414-406	CONTRACTOR MOWING SERVICES	17,940.00	690.00	3,450.00	19.23	14,490.00
414-407	A/C MAINTENANCE CONTRACT	4,000.00	0.00	360.25	9.01	3,639.75
414-408	GENERATOR MAINTENANCE CONTRACT	3,000.00	1,489.00	1,489.00	49.63	1,511.00
414-409	FIRE ALARM/EXTINGUISHER MAINT	2,000.00	0.00	0.00	0.00	2,000.00
** CATEGORY TOTAL **		36,940.00	4,404.00	9,799.25	26.53	27,140.75
** DEPARTMENT TOTAL **		153,873.00	9,013.98	36,289.46	23.58	117,583.54

01 -GENERAL FUND
INSPECTION/CODE ENFORECEM

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
415-001	SALARIES-SUPERVISION	62,982.00	0.00	0.00	0.00	62,982.00
415-002	SALARIES-OPERATION	75,091.00	9,160.18	21,284.79	28.35	53,806.21
415-004	SOCIAL SECURITY	10,563.00	679.17	1,585.97	15.01	8,977.03
415-005	WORKMAN'S COMPENSATION	1,044.00	0.00	527.38	50.52	516.62
415-006	TMRS REQUIREMENTS	20,076.00	947.76	2,658.57	13.24	17,417.43
415-007	INSURANCE-EMPLOYEES	50,464.00	1,531.88	2,807.95	5.56	47,656.05
415-010	SALARIES - OVERTIME	500.00	0.00	102.63	20.53	397.37
** CATEGORY TOTAL **		220,720.00	12,318.99	28,967.29	13.12	191,752.71
1-OPERATING SUPPLIES						
415-111	OFFICE SUPPLIES	1,000.00	119.47	163.59	16.36	836.41
415-112	POSTAGE	2,000.00	139.58	547.26	27.36	1,452.74
415-125	MATERIALS & SUPPLIES	750.00	0.00	0.00	0.00	750.00
415-129	UNIFORMS	450.00	0.00	0.00	0.00	450.00
** CATEGORY TOTAL **		4,200.00	259.05	710.85	16.93	3,489.15
2-MAINTENANCE / REPAIR						
415-221	MAINTENANCE SOFTWARE/COMPUTERS	9,540.00	0.00	0.00	0.00	9,540.00
415-226	MAINTENANCE-EQUIPMENT	100.00	0.00	0.00	0.00	100.00
415-227	MAINT.-MOTOR VEHICLES	400.00	0.00	29.00	7.25	371.00
415-228	GAS-OIL-TIRES	1,300.00	44.20	130.17	10.01	1,169.83
** CATEGORY TOTAL **		11,340.00	44.20	159.17	1.40	11,180.83
3-CHARGES & SERVICES						
415-308	DUES AND MEMBERSHIPS	750.00	23.12	273.24	36.43	476.76
415-309	PUBLICATIONS	5,000.00	523.10	3,207.20	64.14	1,792.80
415-310	INSURANCE-GENERAL	2,200.00	0.00	1,523.19	69.24	676.81
415-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
415-314	TRAVEL	2,000.00	0.00	0.00	0.00	2,000.00
415-315	TELEPHONE	1,200.00	344.34	1,293.54	107.80	(93.54)
415-319	LEGAL OR FILING FEES	800.00	184.00	210.00	26.25	590.00
415-328	PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
415-352	EQUIPMENT RENTALS	2,050.00	312.31	2,291.17	111.76	(241.17)
** CATEGORY TOTAL **		15,200.00	1,386.87	8,798.34	57.88	6,401.66

01 -GENERAL FUND

INSPECTION/CODE ENFORECEM

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
415-401	PLANNING COMMISSION EXPENSES	50.00	0.00	0.00	0.00	50.00
415-406	CONTRACTOR SERVICES	15,000.00	5,577.50	27,704.42	184.70	(12,704.42)
415-407	DEMOLITION SERVICES	35,000.00	6,923.25	7,528.75	21.51	27,471.25
415-410	PAYMENT TO FIXED ASSET	9,462.00	0.00	0.00	0.00	9,462.00
** CATEGORY TOTAL **		59,512.00	12,500.75	35,233.17	59.20	24,278.83
** DEPARTMENT TOTAL **		310,972.00	26,509.86	73,868.82	23.75	237,103.18

01 -GENERAL FUND
NON DEPARTMENTAL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
2-MAINTENANCE / REPAIR						
416-221	MAINTENANCE SOFTWARE	100,000.00	0.00	24,578.00	24.58	75,422.00
416-223	MAINTENANCE TOWER	30,000.00	29,455.00	29,455.00	98.18	545.00
** CATEGORY TOTAL **		130,000.00	29,455.00	54,033.00	41.56	75,967.00
3-CHARGES & SERVICES						
416-308	DUES & MEMBERSHIP	6,000.00	331.16	2,640.16	44.00	3,359.84
416-309	LEGAL & ADVERTISING	250.00	0.00	245.20	98.08	4.80
416-310	INSURANCE GENERAL	0.00	0.00	52.00	0.00	(52.00)
416-318	AUDIT SERVICES	55,000.00	33,700.00	42,200.00	76.73	12,800.00
416-319	LEGAL EXPENSE	80,000.00	(2,760.06)	11,643.04	14.55	68,356.96
416-320	TAX EXPENSE CONTRACT	130,000.00	0.00	33,247.93	25.58	96,752.07
416-322	PROFESSIONAL SERVICES	120,000.00	0.00	30,000.00	25.00	90,000.00
416-323	COMMUNITY DECORATIONS	1,500.00	0.00	0.00	0.00	1,500.00
416-324	CITY WIDE FIREWORKS	12,000.00	0.00	0.00	0.00	12,000.00
416-329	BRAZOS TRANSIT AUTHORITY	5,250.00	0.00	1,378.13	26.25	3,871.87
416-360	CAPITAL OUTLAY	0.00	21,808.72	21,808.72	0.00	(21,808.72)
** CATEGORY TOTAL **		410,000.00	53,079.82	143,215.18	34.93	266,784.82
4-OTHER						
416-416	WEB SITE HOSTING	5,000.00	0.00	15.99	0.32	4,984.01
416-418	FITNESS & SAFETY PROGRAM	3,000.00	310.00	310.00	10.33	2,690.00
416-424	EMPLOYEE RELATED EXPENSES	53,584.00	8,767.50	10,361.69	19.34	43,222.31
416-425	380 AGREEMENT	4,950.00	0.00	0.00	0.00	4,950.00
** CATEGORY TOTAL **		66,534.00	9,077.50	10,687.68	16.06	55,846.32
** DEPARTMENT TOTAL **		606,534.00	91,612.32	207,935.86	34.28	398,598.14

01 -GENERAL FUND
PUBLIC WORKS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
417-001	SALARIES SUPERVISION	91,395.00	10,544.82	24,502.21	26.81	66,892.79
417-002	SALARIES OPERATIONS	41,113.00	4,743.61	11,022.33	26.81	30,090.67
417-004	SOCIAL SECURITY	10,137.00	1,149.75	2,674.46	26.38	7,462.54
417-005	WORKMANS COMPENSATION	543.00	0.00	169.79	31.27	373.21
417-006	TMRS REQUIREMENTS	5,978.00	1,634.33	4,834.06	80.86	1,143.94
417-007	INSURANCE EMPLOYEES	16,954.00	2,749.42	7,055.14	41.61	9,898.86
417-013	CAR ALLOWANCE	4,000.00	415.38	969.22	24.23	3,030.78
** CATEGORY TOTAL **		170,120.00	21,237.31	51,227.21	30.11	118,892.79
1-OPERATING SUPPLIES						
417-111	OFFICE SUPPLIES	750.00	0.00	0.00	0.00	750.00
417-112	POSTAGE	150.00	0.00	0.00	0.00	150.00
417-115	JANITORIAL SUPPLIES	1,500.00	6.20	318.61	21.24	1,181.39
417-125	MATERIALS & SUPPLIES	200.00	69.22	255.75	127.88	(55.75)
417-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		2,750.00	75.42	574.36	20.89	2,175.64
2-MAINTENANCE / REPAIR						
417-221	MAINTENANCE SOFTWARE	500.00	0.00	0.00	0.00	500.00
417-226	MAINTENANCE EQUIPMENT	2,000.00	0.00	378.60	18.93	1,621.40
** CATEGORY TOTAL **		2,500.00	0.00	378.60	15.14	2,121.40
3-CHARGES & SERVICES						
417-310	INSURANCE - GENERAL	5,250.00	0.00	6,315.71	120.30	(1,065.71)
417-312	MAINTENANCE BUILDING	4,000.00	541.13	1,804.35	45.11	2,195.65
417-313	PROFESSIONAL DEVELOPMENT	3,000.00	0.00	0.00	0.00	3,000.00
417-314	TRAVEL	400.00	0.00	0.00	0.00	400.00
417-315	TELEPHONE	600.00	280.35	1,011.08	168.51	(411.08)
417-316	UTILITIES	24,500.00	2,788.73	8,904.94	36.35	15,595.06
** CATEGORY TOTAL **		37,750.00	3,610.21	18,036.08	47.78	19,713.92

01 -GENERAL FUND
PUBLIC WORKS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
417-405	CONTRACT CLEANING	12,500.00	900.00	2,500.00	20.00	10,000.00
417-406	CONTRACTOR MOWING SERVICES	5,100.00	196.00	980.00	19.22	4,120.00
417-407	A/C MAINTENANCE CONTRACT	3,000.00	0.00	212.05	7.07	2,787.95
417-409	FIRE ALARM/EXTINGUISHERS	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		21,100.00	1,096.00	3,692.05	17.50	17,407.95
** DEPARTMENT TOTAL **		234,220.00	26,018.94	73,908.30	31.56	160,311.70

01 -GENERAL FUND
UTILITY BILLING

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
419-002	SALARIES OPERATION	112,926.00	13,048.78	30,294.19	26.83	82,631.81
419-004	SOCIAL SECURITY	8,639.00	990.48	2,289.29	26.50	6,349.71
419-005	WORKERS COMPENSATION	463.00	0.00	254.68	55.01	208.32
419-006	TMRS REQUIREMENTS	16,419.00	1,347.40	3,983.40	24.26	12,435.60
419-007	INSURANCE EMPLOYEES	31,457.00	2,198.40	7,062.50	22.45	24,394.50
419-010	SALARIES OVERTIME-	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		170,904.00	17,585.06	43,884.06	25.68	127,019.94
1-OPERATING SUPPLIES						
419-111	OFFICE SUPPLIES	2,000.00	176.41	411.56	20.58	1,588.44
419-112	POSTAGE	100.00	24.92	95.05	95.05	4.95
419-113	NON CAPITAL ASSETS	1,500.00	0.00	0.00	0.00	1,500.00
419-129	UNIFORMS	300.00	0.00	0.00	0.00	300.00
** CATEGORY TOTAL **		3,900.00	201.33	506.61	12.99	3,393.39
2-MAINTENANCE / REPAIR						
419-221	MAINTENANCE SOFTWARE	25,000.00	0.00	4,320.00	17.28	20,680.00
** CATEGORY TOTAL **		25,000.00	0.00	4,320.00	17.28	20,680.00
3-CHARGES & SERVICES						
419-310	INSURANCE EXPENSE	4,397.00	0.00	622.25	14.15	3,774.75
419-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	0.00	0.00	1,500.00
419-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
419-315	TELEPHONE	4,000.00	338.34	1,275.61	31.89	2,724.39
419-316	UTILITIES	1,500.00	73.48	352.68	23.51	1,147.32
419-326	MAINTENANCE OFFICE EQUIPMENT	1,500.00	0.00	245.88	16.39	1,254.12
419-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
419-361	CONTRACT SERVICES	30,000.00	3,081.37	9,150.06	30.50	20,849.94
419-362	CREDIT CARD FEES PAYABLE	130,000.00	12,601.71	48,231.00	37.10	81,769.00
** CATEGORY TOTAL **		173,997.00	16,094.90	59,877.48	34.41	114,119.52

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

UTILITY BILLING

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER					
** DEPARTMENT TOTAL **	373,801.00	33,881.29	108,588.15	29.05	265,212.85
*** FUND TOTAL EXPENDITURES ***	10,825,575.00	1,092,135.17	2,957,320.82	27.32	7,868,254.18
EXCESS REVENUES/EXPENDITURES	0.00	(297,541.14)	(1,158,473.76)	0.00	1,158,473.76

*** END OF REPORT ***

02 -WATER & WASTEWATER FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	4,697,800.00	444,591.24	1,543,983.24	32.87	3,153,816.76
*** FUND TOTAL REVENUE ***	4,697,800.00	444,591.24	1,543,983.24	32.87	3,153,816.76
EXPENDITURE SUMMARY					
WATER DEPARTMENT	2,514,765.00	88,362.38	320,782.18	12.76	2,193,982.82
WASTEWATER	2,183,035.00	103,639.55	297,763.93	13.64	1,885,271.07
*** FUND TOTAL EXPENDITURES ***	4,697,800.00	192,001.93	618,546.11	13.17	4,079,253.89
EXCESS REVENUES/EXPENDITURES	0.00	252,589.31	925,437.13	0.00	(925,437.13)

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

02 -WATER & WASTEWATER FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
302-2001	WATER COLLECTIONS	2,484,000.00	202,774.96	639,214.64	25.73	1,844,785.36
302-2002	WATER CONNECTIONS & TAPS	10,000.00	0.00	850.00	8.50	9,150.00
302-2005	BULK WATER & FEES CHARGED	2,000.00	277.80	605.80	30.29	1,394.20
302-2007	INTEREST EARNED	15,000.00	25,214.13	66,735.32	444.90	(51,735.32)
302-2010	NEW CONSTRUCTION REVENUE	0.00	0.00	211,015.40	0.00	(211,015.40)
302-5001	SEWER COLLECTIONS	2,116,800.00	201,224.19	596,199.62	28.17	1,520,600.38
302-5002	SEWER TAP FEES	5,000.00	6,800.00	11,472.62	229.45	(6,472.62)
302-5005	PERMITS/INSPECTION FEES	0.00	0.00	450.00	0.00	(450.00)
302-5006	REVENUE CITY OF AMES	30,000.00	3,151.28	6,498.80	21.66	23,501.20
302-5007	REVENUE CITY OF HARDIN	35,000.00	5,148.88	10,941.04	31.26	24,058.96
*** FUND TOTAL REVENUE ***		4,697,800.00	444,591.24	1,543,983.24	32.87	3,153,816.76

02 -WATER & WASTEWATER FUND
WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
420-001	SALARIES SUPERVISION	41,392.00	4,776.18	11,190.35	27.04	30,201.65
420-002	SALARIES OPERATION	257,100.00	27,198.93	62,398.95	24.27	194,701.05
420-004	SOCIAL SECURITY	28,440.00	2,530.50	5,689.91	20.01	22,750.09
420-005	WORKMANS COMP.	12,381.00	0.00	7,082.35	57.20	5,298.65
420-006	TMRS REQUIREMENTS	35,711.00	3,649.35	10,132.98	28.37	25,578.02
420-007	INSURANCE EMPLOYEES	66,531.00	9,063.02	23,128.61	34.76	43,402.39
420-010	SALARIES-OVERTIME	15,000.00	3,536.17	6,402.19	42.68	8,597.81
420-013	CAR ALLOWANCE	1,200.00	138.48	230.80	19.23	969.20
** CATEGORY TOTAL **		457,755.00	50,892.63	126,256.14	27.58	331,498.86
1-OPERATING SUPPLIES						
420-111	OFFICE SUPPLIES	250.00	0.00	48.87	19.55	201.13
420-112	POSTAGE	300.00	0.00	15.64	5.21	284.36
420-113	NON-CAPITAL ASSETS	14,800.00	0.00	0.00	0.00	14,800.00
420-125	MATERIALS & SUPPLIES	1,700.00	61.00	327.91	19.29	1,372.09
420-129	UNIFORMS	4,000.00	574.01	888.35	22.21	3,111.65
420-163	CHEMICALS - WATER TREATMENT	45,000.00	3,440.00	13,921.40	30.94	31,078.60
** CATEGORY TOTAL **		66,050.00	4,075.01	15,202.17	23.02	50,847.83
2-MAINTENANCE / REPAIR						
420-226	MAINTENANCE EQUIPMENT	28,000.00	274.63	29,711.23	106.11	(1,711.23)
420-227	MAINTENANCE MOTOR VEHICLE	3,500.00	56.77	274.06	7.83	3,225.94
420-228	GAS-OIL-TIRES	20,400.00	1,640.46	4,392.69	21.53	16,007.31
420-244	MAINTENANCE WATER LINES	125,000.00	110.06	51,575.67	41.26	73,424.33
420-245	MAINTENANCE VALVE PROGRAM	7,000.00	0.00	0.00	0.00	7,000.00
420-247	MAINTENANCE FIRE HYDRANTS	20,000.00	0.00	0.00	0.00	20,000.00
420-248	MAINTENANCE WATER PLANT	50,000.00	3,745.62	4,407.38	8.81	45,592.62
420-249	MAINTENANCE METERS	50,000.00	0.00	4,754.17	9.51	45,245.83
420-250	ELEVATED STORAGE	6,500.00	0.00	27.57	0.42	6,472.43
** CATEGORY TOTAL **		310,400.00	5,827.54	95,142.77	30.65	215,257.23

02 -WATER & WASTEWATER FUND
WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
420-308	DUES & MEMBERSHIP	300.00	0.00	128.72	42.91	171.28
420-310	INSURANCE EXPENSES	19,500.00	0.00	22,927.51	117.58	(3,427.51)
420-313	PROFESSIONAL DEVELOPMENT	8,200.00	0.00	461.00	5.62	7,739.00
420-314	TRAVEL	700.00	0.00	0.00	0.00	700.00
420-315	TELEPHONE	900.00	404.36	1,360.04	151.12	(460.04)
420-316	UTILITIES	90,000.00	10,289.78	35,278.40	39.20	54,721.60
420-320	LEGAL FEES	2,000.00	32.00	789.50	39.48	1,210.50
420-322	ENGINEERING SERVICES	12,500.00	0.00	3,600.00	28.80	8,900.00
420-328	PHYSICALS / TESTING	1,000.00	0.00	0.00	0.00	1,000.00
420-333	STATE FEES	8,500.00	7,778.75	7,778.75	91.51	721.25
420-365	LAB FEES	3,000.00	0.00	0.00	0.00	3,000.00
420-375	BAD DEBT	14,000.00	3,558.31	2,609.18	18.64	11,390.82
** CATEGORY TOTAL **		160,600.00	22,063.20	74,933.10	46.66	85,666.90
4-OTHER						
420-406	CONTRACTOR MOWING SERVICES	24,335.00	936.00	4,680.00	19.23	19,655.00
420-408	GENERATOR MAINTENANCE CONTRACT	10,000.00	4,568.00	4,568.00	45.68	5,432.00
420-409	FIRE ALARM/EXTINGUISHERS	50.00	0.00	0.00	0.00	50.00
420-410	PAYMENT TO FIXED ASSEST ACCOUN	48,135.00	0.00	0.00	0.00	48,135.00
** CATEGORY TOTAL **		82,520.00	5,504.00	9,248.00	11.21	73,272.00
6-DEBT SERVICE						
420-622	2016B DRINKING WATER PRINCIPAL	90,000.00	0.00	0.00	0.00	90,000.00
420-623	2016B DRINKING WATER INTEREST	2,440.00	0.00	0.00	0.00	2,440.00
** CATEGORY TOTAL **		92,440.00	0.00	0.00	0.00	92,440.00
7-TRANSFERS						
420-702	TRANSFER TO GENERAL FUND	715,000.00	0.00	0.00	0.00	715,000.00
420-705	TRANSFER TO UTILITY BILLING	630,000.00	0.00	0.00	0.00	630,000.00
** CATEGORY TOTAL **		1,345,000.00	0.00	0.00	0.00	1,345,000.00
** DEPARTMENT TOTAL **		2,514,765.00	88,362.38	320,782.18	12.76	2,193,982.82

02 -WATER & WASTEWATER FUND

WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
		==============	==============	==============	======	==============

02 -WATER & WASTEWATER FUND
WASTEWATER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
450-001	SALARIES-SUPERVISION	41,391.00	4,776.21	11,190.44	27.04	30,200.56
450-002	SALARIES-OPERATION	134,671.00	24,325.59	51,471.87	38.22	83,199.13
450-004	SOCIAL SECURITY	10,302.00	2,238.02	4,743.43	46.04	5,558.57
450-005	WORKMAN'S COMPENSATION	6,060.00	0.00	5,110.45	84.33	949.55
450-006	TMRS REQUIREMENTS	32,720.00	2,758.58	8,409.36	25.70	24,310.64
450-007	INSURANCE-EMPLOYEES	55,735.00	5,032.40	11,964.03	21.47	43,770.97
450-008	SALARY ADJUSTMENTS	10,000.00	0.00	0.00	0.00	10,000.00
450-010	SALARIES-OVERTIME	0.00	1,727.83	2,770.38	0.00	(2,770.38)
450-013	CAR ALLOWANCE	1,200.00	138.48	230.80	19.23	969.20
** CATEGORY TOTAL **		292,079.00	40,997.11	95,890.76	32.83	196,188.24
1-OPERATING SUPPLIES						
450-115	JANITORIAL SUPPLIES	250.00	0.00	0.00	0.00	250.00
450-125	MATERIALS AND SUPPLIES	2,500.00	0.00	266.91	10.68	2,233.09
450-129	UNIFORMS	3,500.00	182.35	540.65	15.45	2,959.35
450-142	SLUDGE REMOVAL	35,000.00	0.00	0.00	0.00	35,000.00
450-165	CHEMICALS-SEWER TREATMENT	40,000.00	5,900.00	11,615.17	29.04	28,384.83
450-167	REGIMENTS TESTING TABLETS	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		81,750.00	6,082.35	12,422.73	15.20	69,327.27
2-MAINTENANCE / REPAIR						
450-226	MAINTENANCE-EQUIPMENT	25,000.00	13.99	30,562.26	122.25	(5,562.26)
450-227	MAINT.-MOTOR VEHICLES	4,000.00	155.79	124.27	3.11	3,875.73
450-228	GAS-OIL-TIRES	15,300.00	10,326.80	12,059.55	78.82	3,240.45
450-243	NEW CONSTRUCTION	0.00	0.00	8,025.50	0.00	(8,025.50)
450-245	MAINTENANCE SEWER LINES	30,000.00	6,812.11	7,048.92	23.50	22,951.08
450-248	MAINTENANCE-PLANT & EQUIPMENT	45,000.00	2,773.41	3,793.83	8.43	41,206.17
450-251	MAINTENANCE-LIFT STATIONS	25,000.00	0.00	0.00	0.00	25,000.00
** CATEGORY TOTAL **		144,300.00	20,082.10	61,614.33	42.70	82,685.67

02 -WATER & WASTEWATER FUND
WASTEWATER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
450-308	DUES & MEMBERSHIPS	350.00	0.00	117.16	33.47	232.84
450-310	INSURANCE-GENERAL	14,700.00	0.00	17,903.79	121.79	(3,203.79)
450-313	PROFESSIONAL DEVELOPMENT	7,500.00	129.99	985.99	13.15	6,514.01
450-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
450-315	TELEPHONE	300.00	96.30	265.80	88.60	34.20
450-316	UTILITIES	170,000.00	17,054.70	56,882.96	33.46	113,117.04
450-319	LEGAL EXPENSE HARDIN/AMES	50,000.00	10,610.00	17,639.00	35.28	32,361.00
450-322	ADMIN. ENGINEERING PROJECTS	12,500.00	0.00	0.00	0.00	12,500.00
450-328	PHYSICALS / TESTING	300.00	0.00	90.00	30.00	210.00
450-333	STATE FEES	25,000.00	0.00	16,738.05	66.95	8,261.95
450-352	EQUIPMENT RENTALS	1,000.00	0.00	0.00	0.00	1,000.00
450-365	LAB FEES	30,000.00	1,593.00	7,539.36	25.13	22,460.64
** CATEGORY TOTAL **		312,150.00	29,483.99	118,162.11	37.85	193,987.89
4-OTHER						
450-406	CONTRACTOR MOWING SERVICES	17,420.00	670.00	3,350.00	19.23	14,070.00
450-408	GENERATOR MAINTENANCE CONTRACT	6,000.00	6,324.00	6,324.00	105.40	(324.00)
450-410	PAYMENT TO FIXED ASSETS	47,200.00	0.00	0.00	0.00	47,200.00
** CATEGORY TOTAL **		70,620.00	6,994.00	9,674.00	13.70	60,946.00
6-DEBT SERVICE						
450-622	2016A CLEAN WATER PRINCIPAL	90,000.00	0.00	0.00	0.00	90,000.00
450-623	2016A CLEAN WATER INTEREST	2,295.00	0.00	0.00	0.00	2,295.00
450-625	BOND ESCROW AGENT FEES	1,500.00	0.00	0.00	0.00	1,500.00
** CATEGORY TOTAL **		93,795.00	0.00	0.00	0.00	93,795.00
7-TRANSFERS						
450-704	TRANSFER TO PROJECT FUND	1,132,922.00	0.00	0.00	0.00	1,132,922.00
450-710	CONTINGENCY	55,419.00	0.00	0.00	0.00	55,419.00
** CATEGORY TOTAL **		1,188,341.00	0.00	0.00	0.00	1,188,341.00
** DEPARTMENT TOTAL **		2,183,035.00	103,639.55	297,763.93	13.64	1,885,271.07

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

02 -WATER & WASTEWATER FUND

WASTEWATER

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
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*** FUND TOTAL EXPENDITURES ***	4,697,800.00	192,001.93	618,546.11	13.17	4,079,253.89
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EXCESS REVENUES/EXPENDITURES	0.00	252,589.31	925,437.13	0.00	(925,437.13)
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*** END OF REPORT ***

03 -ELECTRIC FUND
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	12,830,000.00	1,174,984.28	3,729,376.20	29.07	9,100,623.80
*** FUND TOTAL REVENUE ***	12,830,000.00	1,174,984.28	3,729,376.20	29.07	9,100,623.80
EXPENDITURE SUMMARY					
ELECTRIC	12,830,000.00	982,568.40	2,093,166.97	16.31	10,736,833.03
*** FUND TOTAL EXPENDITURES ***	12,830,000.00	982,568.40	2,093,166.97	16.31	10,736,833.03
EXCESS REVENUES/EXPENDITURES	0.00	192,415.88	1,636,209.23	0.00	(1,636,209.23)

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

03 -ELECTRIC FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
303-3001	ELECT. REVENUE BILLED	11,000,000.00	950,642.54	3,042,650.50	27.66	7,957,349.50
303-3006	FEES & FINES	60,000.00	631.26	10,152.52	16.92	49,847.48
303-3007	INTEREST EARNED	10,000.00	18,012.59	52,592.74	525.93	(42,592.74)
303-3017	LATE PENALTY REVENUE	200,000.00	16,984.41	63,727.34	31.86	136,272.66
303-3018	ELECTRIC REVENUE PTC	1,560,000.00	188,713.48	560,253.10	35.91	999,746.90
*** FUND TOTAL REVENUE ***		12,830,000.00	1,174,984.28	3,729,376.20	29.07	9,100,623.80

03 -ELECTRIC FUND
ELECTRIC

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
430-002	SALARIES OPERATION	45,162.00	5,212.20	12,111.10	26.82	33,050.90
430-004	SOCIAL SECURITY	3,455.00	382.74	889.18	25.74	2,565.82
430-005	WORKMANS COMP.	1,843.00	0.00	4,442.29	241.04	(2,599.29)
430-006	TMRS REQUIREMENTS	6,567.00	540.06	1,596.63	24.31	4,970.37
430-007	INSURANCE EMPLOYEES	8,405.00	718.90	1,678.49	19.97	6,726.51
430-010	SALARIES-OVERTIME	2,000.00	0.00	0.00	0.00	2,000.00
** CATEGORY TOTAL **		67,432.00	6,853.90	20,717.69	30.72	46,714.31
1-OPERATING SUPPLIES						
430-112	POSTAGE	10.00	0.00	0.00	0.00	10.00
430-129	UNIFORMS	788.00	19.47	95.86	12.16	692.14
430-156	OPERATING SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		1,798.00	19.47	95.86	5.33	1,702.14
2-MAINTENANCE / REPAIR						
430-226	MAINTENANCE EQUIPMENT	30,000.00	0.00	29,285.55	97.62	714.45
430-227	MAINTENANCE MOTOR VEHICLE	8,000.00	0.00	0.00	0.00	8,000.00
430-228	GAS-OIL-TIRES	5,000.00	61.58	613.23	12.26	4,386.77
430-238	NEW CONSTRUCTION EXPENSE	20,000.00	0.00	0.00	0.00	20,000.00
430-239	MAINTENANCE STREET LIGHTS	15,000.00	1,005.30	2,600.13	17.33	12,399.87
430-249	MAINTENANCE METERS	35,000.00	10,599.88	10,599.88	30.29	24,400.12
430-257	MAINTENANCE LINES	30,000.00	12.11	4,960.28	16.53	25,039.72
430-258	MAINTENANCE TRANSFORMERS	10,000.00	0.00	0.00	0.00	10,000.00
430-259	MAINTENANCE SUBSTATION	50,000.00	1,035.24	26,980.46	53.96	23,019.54
430-261	CONTRACT SERVICES	650,000.00	67,422.85	169,905.01	26.14	480,094.99
430-262	CONTRACT TREE TRIMMING	90,000.00	0.00	5,657.80	6.29	84,342.20
** CATEGORY TOTAL **		943,000.00	80,136.96	250,602.34	26.58	692,397.66

03 -ELECTRIC FUND
ELECTRIC

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
430-308	DUES & MEMBERSHIP	0.00	0.00	53.80	0.00	(53.80)
430-310	INSURANCE EXPENSE	5,210.00	0.00	5,609.66	107.67	(399.66)
430-313	PROFESSIONAL DEVELOPEMENT	1,000.00	0.00	0.00	0.00	1,000.00
430-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
430-315	TELEPHONE	3,500.00	288.41	1,208.29	34.52	2,291.71
430-316	UTILITIES	6,000.00	551.25	1,174.26	19.57	4,825.74
430-317	DRAWER ADJUSTMENT	200.00	(0.19)	(42.14)	21.07-	242.14
430-319	LEGAL FEES	45,000.00	0.00	0.00	0.00	45,000.00
430-320	DECORATIONS	150.00	0.00	0.00	0.00	150.00
430-321	ENGINEERING SERVICE	40,000.00	0.00	1,296.25	3.24	38,703.75
430-375	BAD DEBT	40,000.00	7,439.28	4,916.13	12.29	35,083.87
** CATEGORY TOTAL **		141,560.00	8,278.75	14,216.25	10.04	127,343.75
4-OTHER						
430-404	CONTINGENCY	121,010.00	0.00	0.00	0.00	121,010.00
430-409	FIRE ALARMS/EXTINGUISHERS	200.00	0.00	0.00	0.00	200.00
** CATEGORY TOTAL **		121,210.00	0.00	0.00	0.00	121,210.00
5-PURCHASE POWER						
430-501	PURCHASED POWER	8,325,000.00	705,343.79	1,440,914.69	17.31	6,884,085.31
430-503	PURCHASE POWER / PTC	1,500,000.00	181,935.53	366,620.14	24.44	1,133,379.86
** CATEGORY TOTAL **		9,825,000.00	887,279.32	1,807,534.83	18.40	8,017,465.17
7-TRANSFERS						
430-705	TRANSFER TO UTILITY BILLING	630,000.00	0.00	0.00	0.00	630,000.00
430-714	TRSF.TO GENERAL FUND	1,100,000.00	0.00	0.00	0.00	1,100,000.00
** CATEGORY TOTAL **		1,730,000.00	0.00	0.00	0.00	1,730,000.00
** DEPARTMENT TOTAL **		12,830,000.00	982,568.40	2,093,166.97	16.31	10,736,833.03
*** FUND TOTAL EXPENDITURES ***		12,830,000.00	982,568.40	2,093,166.97	16.31	10,736,833.03

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

03 -ELECTRIC FUND

ELECTRIC

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
	EXCESS REVENUES/EXPENDITURES	0.00	192,415.88	1,636,209.23	0.00	(1,636,209.23)

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

04 -SOLID WASTE FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	841,200.00	68,942.27	206,680.02	24.57	634,519.98
*** FUND TOTAL REVENUE ***	841,200.00	68,942.27	206,680.02	24.57	634,519.98
EXPENDITURE SUMMARY					
SOLID WASTE	841,200.00	52,407.71	154,708.80	18.39	686,491.20
*** FUND TOTAL EXPENDITURES ***	841,200.00	52,407.71	154,708.80	18.39	686,491.20
EXCESS REVENUES/EXPENDITURES	0.00	16,534.56	51,971.22	0.00	(51,971.22)

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

04 -SOLID WASTE FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
304-4001	SOLID WASTE COLLECTIONS	840,000.00	68,291.98	204,974.76	24.40	635,025.24
304-4007	INTEREST EARNED	1,200.00	650.29	1,705.26	142.11	(505.26)
	*** FUND TOTAL REVENUE ***	841,200.00	68,942.27	206,680.02	24.57	634,519.98

04 -SOLID WASTE FUND
SOLID WASTE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
1-OPERATING SUPPLIES						
440-160	RECYCLING	6,200.00	0.00	352.00	5.68	5,848.00
440-172	CONTRACT SERVICES	700,000.00	50,723.44	153,041.87	21.86	546,958.13
** CATEGORY TOTAL **		706,200.00	50,723.44	153,393.87	21.72	552,806.13
2-MAINTENANCE / REPAIR						
3-CHARGES & SERVICES						
440-354	BAD DEBTS & CHECKS	10,000.00	1,684.27	1,314.93	13.15	8,685.07
** CATEGORY TOTAL **		10,000.00	1,684.27	1,314.93	13.15	8,685.07
4-OTHER						
5-PURCHASE POWER						
7-TRANSFERS						
440-710	TRANSFER TO GENERAL FUND	125,000.00	0.00	0.00	0.00	125,000.00
** CATEGORY TOTAL **		125,000.00	0.00	0.00	0.00	125,000.00
** DEPARTMENT TOTAL **		841,200.00	52,407.71	154,708.80	18.39	686,491.20
*** FUND TOTAL EXPENDITURES ***		841,200.00	52,407.71	154,708.80	18.39	686,491.20
EXCESS REVENUES/EXPENDITURES		0.00	16,534.56	51,971.22	0.00	(51,971.22)

04 -SOLID WASTE FUND
SOLID WASTE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
		==============	==============	==============	======	==============

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

05 -CAMBRIDGE FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	4,905,000.00	13,887.50	39,838.37	0.81	4,865,161.63
*** FUND TOTAL REVENUE ***	4,905,000.00	13,887.50	39,838.37	0.81	4,865,161.63
EXPENDITURE SUMMARY					
ELECTRIC BUY DOWN	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
*** FUND TOTAL EXPENDITURES ***	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
EXCESS REVENUES/EXPENDITURES	0.00	13,887.50	(3,425,532.63)	0.00	3,425,532.63

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

05 -CAMBRIDGE FUND

REVENUE

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE					
305-0720 TRANSFER IN FROM FUND BALANCE	4,905,000.00	0.00	0.00	0.00	4,905,000.00
305-5007 INTEREST EARNED	0.00	13,887.50	39,838.37	0.00	(39,838.37)
*** FUND TOTAL REVENUE ***	4,905,000.00	13,887.50	39,838.37	0.81	4,865,161.63

05 -CAMBRIDGE FUND
ELECTRIC BUY DOWN

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
2-MAINTENANCE / REPAIR					
5-PURCHASE POWER					
7-TRANSFERS					
425-710 TRANSFER TO OTHER FUNDS	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
** CATEGORY TOTAL **	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
** DEPARTMENT TOTAL **	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
*** FUND TOTAL EXPENDITURES ***	4,905,000.00	0.00	3,465,371.00	70.65	1,439,629.00
EXCESS REVENUES/EXPENDITURES	0.00	13,887.50	(3,425,532.63)	0.00	3,425,532.63

*** END OF REPORT ***

35 -GOLF COURSE

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	649,087.00	881.62	3,894.74	0.60	645,192.26
*** FUND TOTAL REVENUE ***	649,087.00	881.62	3,894.74	0.60	645,192.26
EXPENDITURE SUMMARY					
GOLF COURSE	649,087.00	45,075.91	163,968.24	25.26	485,118.76
*** FUND TOTAL EXPENDITURES ***	649,087.00	45,075.91	163,968.24	25.26	485,118.76
EXCESS REVENUES/EXPENDITURES	0.00	(44,194.29)	(160,073.50)	0.00	160,073.50

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2022

35 -GOLF COURSE

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
335-0101	DAILY GREEN FEES	142,000.00	0.00	0.00	0.00	142,000.00
335-0102	ANNUAL FEES	11,000.00	0.00	0.00	0.00	11,000.00
335-0103	CART RENTALS	57,000.00	0.00	0.00	0.00	57,000.00
335-0104	MERCHANDISE SALES	12,000.00	233.87	456.10	3.80	11,543.90
335-0107	TOURNAMENTS	6,000.00	0.00	1,000.00	16.67	5,000.00
335-0108	RANGE BALL	10,000.00	640.80	2,415.48	24.15	7,584.52
335-0109	RESTAURANT INCOME	3,600.00	0.00	0.00	0.00	3,600.00
335-0110	2 % CONVENIENCE FEE	0.00	6.95	23.16	0.00	(23.16)
335-0208	TRANSFER IN FROM LCDC	388,560.00	0.00	0.00	0.00	388,560.00
335-110	TRAIL FEE ANNUAL	18,927.00	0.00	0.00	0.00	18,927.00
*** FUND TOTAL REVENUE ***		649,087.00	881.62	3,894.74	0.60	645,192.26

35 -GOLF COURSE
GOLF COURSE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
435-001	SALARIES SUPERVISION	104,228.00	0.00	0.00	0.00	104,228.00
435-002	SALARIES OPERATION	102,814.00	23,926.10	56,031.05	54.50	46,782.95
435-004	SOCIAL SECURITY	21,780.00	2,231.46	5,049.78	23.19	16,730.22
435-005	WORKMAN'S COMPENSATION	10,249.00	0.00	6,225.74	60.74	4,023.26
435-006	TMRS REQUIREMENTS	20,569.00	2,574.75	7,508.53	36.50	13,060.47
435-007	INSURANCE EMPLOYEES	60,110.00	4,069.33	13,331.12	22.18	46,778.88
435-010	SALARIES OVERTIME	5,000.00	0.00	404.03	8.08	4,595.97
435-011	SALARIES PART-TIME	77,662.00	5,781.25	11,112.50	14.31	66,549.50
** CATEGORY TOTAL **		402,412.00	38,582.89	99,662.75	24.77	302,749.25
1-OPERATING SUPPLIES						
435-110	SUBSCRIPTIONS	100.00	0.00	0.00	0.00	100.00
435-111	OFFICE SUPPLIES	1,000.00	0.00	55.00	5.50	945.00
435-112	POSTAGE	100.00	0.00	0.00	0.00	100.00
435-113	NON CAPITAL ASSETS	22,765.00	0.00	4,131.19	18.15	18,633.81
435-115	JANITORIAL SUPPLIES	2,000.00	0.00	189.42	9.47	1,810.58
435-129	UNIFORMS	1,200.00	0.00	0.00	0.00	1,200.00
** CATEGORY TOTAL **		27,165.00	0.00	4,375.61	16.11	22,789.39
2-MAINTENANCE / REPAIR						
435-225	MAINTENANCE COURSE	20,000.00	1,100.00	3,837.69	19.19	16,162.31
435-226	MAINTENANCE EQUIPMENT	17,500.00	823.63	1,784.21	10.20	15,715.79
435-228	GAS-OIL-TIRES	15,300.00	0.00	3,519.48	23.00	11,780.52
435-229	MAINTENANCE IRRIGATION SYSTEM	6,500.00	0.00	0.00	0.00	6,500.00
435-230	MAINTENANCE GROUNDS	0.00	0.00	6,100.00	0.00	(6,100.00)
435-231	MAINTENANCE WEB-SITE	6,500.00	550.00	1,650.00	25.38	4,850.00
435-232	HERBICIDES	15,000.00	0.00	1,651.18	11.01	13,348.82
435-234	FERTILIZER	15,000.00	0.00	14,188.00	94.59	812.00
** CATEGORY TOTAL **		95,800.00	2,473.63	32,730.56	34.17	63,069.44

35 -GOLF COURSE
GOLF COURSE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
435-302	MERCHANDISE	12,000.00	0.00	0.00	0.00	12,000.00
435-308	DUES & MEMBERSHIP	800.00	50.00	252.60	31.58	547.40
435-310	INSURANCE EXPENSE	6,000.00	0.00	5,682.06	94.70	317.94
435-312	MAINTENANCE BUILDING	15,000.00	0.00	5,566.83	37.11	9,433.17
435-313	PROFESSIONAL DEVELOPMENT	500.00	0.00	349.00	69.80	151.00
435-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
435-315	TELEPHONE	3,000.00	40.90	758.64	25.29	2,241.36
435-316	UTILITIES	17,000.00	1,438.16	4,692.84	27.60	12,307.16
435-325	ADVERTISING	13,000.00	0.00	0.00	0.00	13,000.00
435-328	PHYSICALS/TESTING	400.00	0.00	405.00	101.25	(5.00)
435-362	CREDIT CARD FEES	8,000.00	130.60	244.78	3.06	7,755.22
** CATEGORY TOTAL **		76,200.00	1,659.66	17,951.75	23.56	58,248.25
4-OTHER						
435-404	LEASE	33,400.00	2,359.73	9,247.57	27.69	24,152.43
435-410	PAYMENT DUE TO FIXED ASSET	14,110.00	0.00	0.00	0.00	14,110.00
** CATEGORY TOTAL **		47,510.00	2,359.73	9,247.57	19.46	38,262.43
7-TRANSFERS						
** DEPARTMENT TOTAL **		649,087.00	45,075.91	163,968.24	25.26	485,118.76
*** FUND TOTAL EXPENDITURES ***		649,087.00	45,075.91	163,968.24	25.26	485,118.76
EXCESS REVENUES/EXPENDITURES		0.00	(44,194.29)	(160,073.50)	0.00	160,073.50

*** END OF REPORT ***

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
01-1-0101	CLAIM ON CASH	548,757.46		
01-1-0108	DUE FROM CO 2010A	0.34		
01-1-0111	PETTY CASH	285.00		
01-1-0113	DUE FROM CREDIT CARD	986.57		
01-1-0131	TAXES REC-DELINQUENT	625,022.93		
01-1-0132	ALLOWANCE FOR UNCOLL.TX	(266,545.32)		
01-1-0140	RETURNED CHECKS	4,057.83		
01-1-0144	INVENTORY	80,311.19		
01-1-0150	CASH PAYROLL	2,400.00		
01-1-0184	DUE FROM SRMPA	120.59		
01-1-0187	DUE FROM WCID #5	1,433.63		
01-1-0188	DUE FROM STATE/FEDERAL AGENCY	514,600.36		
01-1-0190	DUE FROM U.S. DEPT.	1,250.00		
01-1-0197	DUE FROM OTHER FUNDS	369,503.89		
01-1-0204	DUE FROM GARBAGE	3,380.35		
			1,885,564.82	
	TOTAL ASSETS			1,885,564.82
				==============
LIABILITIES & EQUITY				
====================				
01-2-0160	ACCOUNTS PAYABLE	37.50		
01-2-0162	COURT BOND ESCROW	479.73		
01-2-0163	ACCOUNTS PAYABLE - COURT	26.10		
01-2-0164	AUDITORIUM DEPOSITS HELD	4,000.00		
01-2-0170	COURT COLLECTION AGENCY	26,239.84		
01-2-0171	RES. FOR DELINQUENT TAX	317,955.03		
01-2-0180	FUND BALANCE	2,255,086.45		
01-2-0196	DUE TO PAYROLL	(1,446.22)		
01-2-0198	DUE TO OTHER FUNDS	40.51		
01-2-0201	DUE TO DEBT SERVICE	298,227.36		
01-2-0220	AP PENDING	143,392.28		
01-2-1111	ENCUMBRANCE	(1,865,339.33)		
01-2-1112	RESERVE FOR ENCUMBRANCE	1,865,339.33		
01-2-1113	PRIOR YEAR ENCUMBRANCE	1,326,228.57		
01-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(1,326,228.57)		
	TOTAL LIABILITIES & EQUITY		3,044,038.58	
	TOTAL REVENUE	1,798,847.06		
	TOTAL EXPENSES	2,957,320.82		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(1,158,473.76)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,158,473.76)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			1,885,564.82
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
02-1-0101	CLAIM ON CASH	2,995,205.61		
02-1-0210	WATER/WW CAPITAL RESERVE	1,921,130.42		
02-1-0213	TWDB PAD DEBT SERVICE	106,503.98		
02-1-0230	ACCOUNTS RECEIVABLE-WATER	170,136.25		
02-1-0235	ACCOUNTS RECEIVABLE-SEWER	157,228.88		
02-1-0236	ALLOWANCE FOR DOUBTFUL ACCTS	(5,529.73)		
02-1-0237	DUE FROM CITY OF AMES	992,986.76		
02-1-0238	DUE FROM CITY OF HARDIN	981,270.75		
02-1-0244	INVENTORY	156,972.70		
02-1-0250	PROPERTY PLANT & EQUIP	28,002,001.65		
02-1-0251	ALLOW.FOR DEPRECIATION	(12,205,181.56)		
02-1-0272	BOND DISCOUNT A	16,348.00		
02-1-0273	ACCUM AMORTIZATION 2016A	(8,174.00)		
02-1-0274	BOND DISCOUNT B	20,134.00		
02-1-0275	ACCUM AMORTIZATION 2016B	(10,067.00)		
02-1-0280	DEFERRED OUTFLOWS TMRS	59,890.74		
02-1-0281	DEFERRED OUTFLOWS PENSION	195,618.03		
02-1-0282	ACCUMULATED AMORT DEFERRED	(144,759.88)		
02-1-0297	DUE FROM OTHER FUNDS	2,217,790.08		
			25,619,505.68	
	TOTAL ASSETS			25,619,505.68
				==============
LIABILITIES & EQUITY				
====================				
02-2-0198	DUE TO OTHER FUNDS	118,195.37		
02-2-0220	AP PENDING	43,645.19		
02-2-0262	DEFERRED REVENUE	1,615,035.85		
02-2-0265	WATER SECURITY FEES	44,667.50		
02-2-0269	ACCRUED INTEREST PAYABLE	408.90		
02-2-0270	COMPENSATED ABSENCES PAYABLE	54,466.13		
02-2-0275	BONDS PAYABLE	915,000.00		
02-2-0277	NET PENSION LIABILITY	417,624.07		
02-2-0280	RETAINED EARNINGS	15,676,962.23		
02-2-0281	CONTRIBUTIONS FROM MUN.	1,250,683.95		
02-2-0282	CONTRIBUTIONS FROM L&P	480,580.50		
02-2-0283	CONTRIBUTIONS-PUB.IMP.	2,552,308.21		
02-2-0286	CONTRIBUTION-PUB IMP FUND	389,373.04		
02-2-0287	CONTRIBUTION FROM GRANTS	1,219,401.81		
02-2-0289	DEVELOPERS	59,765.00		
02-2-0290	RE-CUM CHANGE IN ACCTG PRIN.	(217,302.40)		
02-2-0295	DUE TO OTHER FUNDS	5,000.00		
02-2-0380	DEFERRED INFLOWS RELATED TO PE	196,878.98		
02-2-0381	ACCUM AMORTIZATION DEFERRED IN	(128,625.78)		
02-2-1111	ENCUMBRANCE	(2,204,020.74)		
02-2-1112	RESERVE FOR ENCUMBRANCE	2,204,020.74		
02-2-1113	PRIOR YEAR ENCUMBRANCE	1,896,085.54		
02-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(1,896,085.54)		
	TOTAL LIABILITIES & EQUITY		24,694,068.55	

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
	TOTAL REVENUE	1,543,983.24		
	TOTAL EXPENSES	618,546.11		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	925,437.13		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		925,437.13	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			25,619,505.68

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

03 -ELECTRIC FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
03-1-0101	CLAIM ON CASH	1,287,038.61		
03-1-0311	ELECTRIC CAPITAL RESERVE FUND	3,675,251.42		
03-1-0312	CETERA INVESTMENT	2,000,000.00		
03-1-0330	ACCOUNTS RECEIVABLE	819,386.72		
03-1-0332	ACCOUNTS RECEIVABLE PTC	188,706.61		
03-1-0335	ACCTS. RECEIVABLE AMP	(5,759.88)		
03-1-0336	ALLOWANCE FOR DOUBTFUL ACCTS	(21,309.72)		
03-1-0344	INVENTORY	293,343.95		
03-1-0350	PLANT PROPERTY & EQUIP	9,596,149.69		
03-1-0352	CONSTRUCTION IN PROGRESS	63,030.04		
03-1-0355	ALLOW.FOR DEPRECIATION	(4,775,459.47)		
03-1-0380	DEFERRED OUTFLOWS TMRS	25,643.06		
03-1-0381	DEFERRED OUTFLOWS PENSION	140,179.92		
03-1-0382	ACCUMULATED AMORT	(100,471.33)		
03-1-0390	DUE FROM SRMPA	855.00		
			13,186,584.62	
	TOTAL ASSETS			13,186,584.62
LIABILITIES & EQUITY				
03-2-0220	AP PENDING	30,165.04		
03-2-0361	SALES TAX PAYABLE	29,051.90		
03-2-0362	DUE TO OTHER FUNDS	219,543.90		
03-2-0363	UTILITY REFUND/CKS.PAY.	1,485.99		
03-2-0364	SERVICE DEPOSITS	577,195.50		
03-2-0370	COMPENSATED ABSENCES PAYABLE	17,643.00		
03-2-0375	DEFERRED INFLOWS PENSION	121,230.50		
03-2-0376	CAPITAL LEASE PAYABLE	(72,375.80)		
03-2-0377	NET PENTION LIABILITY	321,800.79		
03-2-0378	DEF. REV. AMP PLAN	(5,759.88)		
03-2-0379	RETAINED EARNINGS - ECO. DEV.	366,999.96		
03-2-0380	RETAINED EARNINGS	9,238,358.09		
03-2-0381	CONTRIBUTED CAPITAL	100,000.00		
03-2-0382	CONTRIBUTED CAP REFUNDING	570,000.00		
03-2-0383	CONTRIBUTION FROM MUN.	13,900.00		
03-2-0393	CUSTOMER OVERPAYMENT	20,252.96		
03-2-0398	DUE TO GENERAL	883.44		
03-2-1111	ENCUMBRANCE	(860,238.16)		
03-2-1112	RESERVE FOR ENCUMBRANCE	860,238.16		
03-2-1113	PRIOR YEAR ENCUMBRANCE	675,365.83		
03-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(675,365.83)		
	TOTAL LIABILITIES & EQUITY		11,550,375.39	
	TOTAL REVENUE	3,729,376.20		
	TOTAL EXPENSES	2,093,166.97		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,636,209.23		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		1,636,209.23	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			13,186,584.62

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

04 -SOLID WASTE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
04-1-0101	CLAIM ON CASH	97,329.19		
04-1-0430	ACCOUNTS RECEIVABLE	63,965.28		
04-1-0431	ALLOWANCE FOR DOUBTFUL ACCTS	(1,101.24)		
			160,193.23	
	TOTAL ASSETS			160,193.23
LIABILITIES & EQUITY				
04-2-0461	SALES TAX PAYABLE	5,398.34		
04-2-0465	SECURITY FEES	155.00		
04-2-0480	RETAINED EARNINGS	(334,927.88)		
04-2-0481	CONTRIBUTION FROM MUNICI	432,049.32		
04-2-0493	DUE TO LCDC	2,166.87		
04-2-0498	DUE TO GENERAL	3,380.36		
04-2-1111	ENCUMBRANCE	(2,839.28)		
04-2-1112	RESERVE FOR ENCUMBRANCE	2,839.28		
04-2-1113	PRIOR YEAR ENCUMBRANCE	2,839.28		
04-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(2,839.28)		
	TOTAL LIABILITIES & EQUITY		108,222.01	
	TOTAL REVENUE	206,680.02		
	TOTAL EXPENSES	154,708.80		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	51,971.22		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		51,971.22	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			160,193.23

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

05 -CAMBRIDGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
05-1-0101	CLAIM ON CASH	2,078,563.13		
05-1-0511	CETERA INVESTMENTS	4,017,173.11		
05-1-0512	AMERIPRISE INVESTMENTS	6,963,342.00		
			13,059,078.24	
	TOTAL ASSETS			13,059,078.24
LIABILITIES & EQUITY				
05-2-0198	DUE TO OTHER FUNDS	(3,531,015.50)		
05-2-0580	RETAINED EARNINGS	20,015,626.37		
	TOTAL LIABILITIES & EQUITY		16,484,610.87	
	TOTAL REVENUE	39,838.37		
	TOTAL EXPENSES	3,465,371.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(3,425,532.63)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(3,425,532.63)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			13,059,078.24

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

35 -GOLF COURSE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
35-1-0101	CLAIM ON CASH	(156,827.83)		
35-1-0111	PETTY CASH	150.00		
35-1-3544	INVENTORY	3,171.76		
			(153,506.07)	
	TOTAL ASSETS			(153,506.07)
LIABILITIES & EQUITY				
35-2-0180	FUND BALANCE	3,219.84		
35-2-0220	AP PENDING	3,207.51		
35-2-0260	ACCOUNTS PAYABLE	0.58		
35-2-1111	ENCUMBRANCE	(103,783.37)		
35-2-1112	RESERVE FOR ENCUMBRANCE	103,783.37		
35-2-1113	PRIOR YEAR ENCUMBRANCE	76,577.85		
35-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(76,577.85)		
35-2-3561	SALES TAX	73.62		
35-2-3596	DUE TO PAYROLL	(0.85)		
35-2-3598	DUE TO GENERAL FUND	66.73		
	TOTAL LIABILITIES & EQUITY		6,567.43	
	TOTAL REVENUE	3,894.74		
	TOTAL EXPENSES	163,968.24		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(160,073.50)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(160,073.50)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(153,506.07)

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: Department Reports

Department: Administration

Subject: Department Reports

Background: Attached are reports compiled by various City departments regarding facts about projects, situations and activities of the individual department. These reports are submitted on a monthly basis.

Funding Source:

Staff Recommendation:

CODE ENFORCEMENT MONTHLY REPORT
JANUARY 1, 2023 to JANUARY 31, 2023

Case #	Case OPEN Date	Owner (Last name)	Owner (First name)	Address	Violation Type	Contact/Notification	Re-Inspection Date	Status
LITTER								
21-003	5/6/21	Atrian	Heidi	64 Navigation Street Liberty, TX 77575	LITTER	NOV - Reinspection	11/14/22	READY FOR ABATEMENT
21-069	6/25/21	Mitchell	Larry	100 Carter St. Liberty, TX 77575	LITTER	NOV- Reinspection	9/3/22	READY FOR ABATEMENT
21-181	11/4/21	Semien	AW	Washington- ID#56959 Liberty, TX 77575	LITTER	NOV- Reinspection	11/14/22	READY FOR ABATEMENT
22-036	3/8/22	Thomas	Mary	Minglewood Rd.- ID#16841 Liberty, TX 77575	LITTER	3rd NOV & POSTED	9/29/22	OPEN
22-070	8/22/22	Bishop	Travis	2752 Beaumont Liberty, TX 77575	LITTER	2nd NOV-Mail	12/27/22	OPEN
22-043	4/1/22	Crawford	Karen	1827 N San Jacinto Liberty, TX 77575	LITTER	NOV- Reinspection	11/16/22	READY FOR ABATEMENT
22-134	11/2/22	Starr Executive	Group	1900 Kipling Liberty, TX 77575	LITTER	3rd NOV & POSTED	12/27/22	READY FOR ABATEMENT
22-140	11/17/22	Waliany	A. Malik	1710 Hwy. 90 Liberty, TX 77575	LITTER	2nd NOV-Mail	1/16/23	READY FOR ABATEMENT
22-141	11/17/22	Randolph	James	3615 Beaumont Liberty, TX 77575	LITTER	3rd NOV & POSTED	1/4/23	CLOSED- CLEARED BY OWNER
22-144	11/30/22	Semien	A W	1021 Washington Liberty, TX 77575	LITTER	2nd NOV-Mail	1/5/23	CLOSED- CLEARED BY OWNER

22-152	12/5/22	Castro	Refufio	1207 Sam Houston Liberty, TX 77575	LITTER	2nd NOV-Mail	1/20/23	CLOSED-CLEARED BY OWNER
22-153	12/6/22	Hotaling	Bernard	2724 Newman Liberty, TX 77575	LITTER	3rd NOV & POSTED	1/31/23	OPEN
22-154	12/6/22	Ramirez	Jesus	2701 Beaumont Liberty, TX 77575	LITTER	1st NOV- Mail	12/28/22	OPEN
22-155	12/8/22	Escalante	Carmira	841 Robbie St. Liberty, TX 77575	LITTER	2nd NOV-Mail	2/6/23	OPEN
22-172	12/12/22	Brooks	Harold	101 Westwood Liberty, TX 77575	LITTER	3rd NOV & POSTED	2/6/23	OPEN
22-177	12/29/22	Twin Oaks	Park Inc.	3802 N Main Liberty, TX 77575	LITTER	1st NOV- Mail	1/6/23	OPEN
23-001	12/30/22	Fuentes	Lorena	1900 N San Jacinto Liberty, TX 77575	LITTER	1st NOV- Mail	1/13/23	CLOSED-CLEARED BY OWNER
23-006	1/10/23	Talley	Shirley	306 Main St Liberty, TX 77575	LITTER	1st NOV- Mail	1/13/23	CLOSED-CLEARED BY OWNER
23-014	1/18/23	Jennings	Billy	607 Texas St. Liberty, TX 77575	LITTER	2nd NOV-Mail	2/6/23	OPEN
23-015	1/18/23	Rodriguez	Fidelmar	2601 Webster Liberty, TX 77575	LITTER	1st NOV- Mail	1/27/23	CLOSED-CLEARED BY OWNER
23-019	1/19/23	Middleton	Glenda	2311 Edgewood Liberty, TX 77575	LITTER	1st NOV- HANGER	1/27/23	OPEN
23-020	1/25/23	Haley	Brenda	FM-563-ID# 20636 Liberty, TX 77575	LITTER	1st NOV- Mail	2/6/23	OPEN
23-024	1/30/23	1983 Houstonian	Holdings	1405 Webster Liberty, TX 77575	LITTER	1st NOV- Mail	2/7/23	OPEN

HIGH GRASS

21-112	8/17/21	Mosley	Estina	Lamar-Property ID # 56428 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	11/4/22	OUT FOR BIDS
21-115	8/18/21	Qwest	Comm.	1011 MLK & 56271 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	11/14/22	READY FOR ABATEMENT
21-140	9/22/21	King	Alric	Navigation- ID# 56378 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	11/14/22	READY FOR ABATEMENT
21-144	9/23/21	Jones	Gussie	630 Santa Anna & ID#57101 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	11/14/22	READY FOR ABATEMENT
21-209	12/21/21	Simmons	Lee	Trinity- ID# 56458 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	11/14/22	READY FOR ABATEMENT
22-079	9/14/22	Lazenby	Patricia	2232 Centennial Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	10/11/22	OUT FOR BIDS
22-084	9/14/22	Williams	Charles	501 Trinity Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	11/14/22	OUT FOR BIDS
22-086	9/16/22	Woods	WG	Woods Dr.- ID# 75782	HIGH GRASS	3rd NOV & POSTED	10/13/22	READY FOR ABATEMENT
22-094	9/20/22	Davis	Phelix	2629 Beaumont Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED	10/26/22	READY FOR ABATEMENT
22-108	9/27/22	Mosley	Mary	611 Palmer Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED	11/3/22	READY FOR ABATEMENT
22-109	9/27/22	Colony Ridge	Land LLC	517 Bowie Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED	11/3/22	READY FOR ABATEMENT
23-016	1/19/23	Love	Michael	Webster- ID# 45984 & 202611 Liberty, TX 77575	HIGH GRASS	2nd NOV-Mail	2/6/23	OPEN

HIGH GRASS & LITTER

21-049	6/17/21	Brannen	Larry	Hwy. 90 56300 & 56301 (Properties just East of Riverside)	HIGH GRASS & LITTER	NOV- Reinspection	11/14/22	OPEN

21-088	7/26/21	Johnson	Elizabeth	1203 Lamar Liberty, TX 77575	HIGH GRASS & LITTER	NOV- Reinspection	12/13/22	READY FOR ABATEMENT
21-173	11/1/21	2704 North	Main LLC	2704 N Main Liberty, TX 77575	HIGH GRASS & LITTER	NOV- Reinspection	12/13/22	CLOSED- CLEARED BY OWNER

STOP WORK ORDER

22-061	7/29/22	Goulder	Steven	1313 Cos Street	NO PERMIT	1st NOV- HANGER	12/1/22	PEMIT PENDING
22-111	9/28/22	Ellison	Rebecca	916 Woods Drive Liberty, TX 77575	STOP WORK	1st NOV- HANGER	12/28/22	OPEN
22-135	11/4/22	Arceneaux	Colleen	1003 Washington Liberty, TX 77575	STOP WORK	2nd NOV-Mail	12/16/22	OPEN
22-137	11/8/22	Methner	Chris	1400 Westwood Liberty, TX 77575	STOP WORK	1st NOV- Mail	2/6/23	OPEN
22-139	11/16/22	Fowler	Johnnie	519 Garrett Liberty, TX 77575	STOP WORK	1st NOV- HANGER	12/12/22	IN PLAN REVIEW
22-157	12/8/22	Poorbaugh	Guy	2228 Centennial Liberty, TX 77575	STOP WORK	1st NOV- HANGER	12/14/22	IN PLAN REVIEW
22-171	12/9/22	Lopez	Amalia	2770 Cornell Liberty, TX 77575	STOP WORK	2nd NOV-Mail	1/5/23	OPEN
22-175	12/13/22	PLC	Constructio n	4997 Hwy. 146 Liberty, TX 77575	STOP WORK	1st NOV- HANGER	12/20/22	IN PLAN REVIEW
23-002	1/4/23	Locke	Richard	802 Layl Dr. Liberty, TX 77575	STOP WORK	1st NOV- HANGER	1/13/23	OPEN
23-003	1/6/23	Contreras	Manuel	2701 Webster Liberty, TX 77575	STOP WORK	1st NOV- HANGER	1/9/23	OPEN
23-005	1/9/23	Starr Executive	Group	1900 Kipling Liberty, TX 77575	STOP WORK	1st NOV- HANGER	1/16/23	CLOSED-PERMIT OBTAINED
23-009	1/13/23	Lane	Justin	505 Maryland Liberty, TX 77575	STOP WORK	1st NOV- HANGER	1/17/23	OPEN
23-013	1/18/23	Judd	James	2748 Cos Liberty, TX 77575	STOP WORK	1st NOV- HANGER	2/1/23	OPEN

23-017	1/19/23	Sifuentes	Maria	831 & 835 Robbie Liberty, TX 77575	STOP WORK	1st NOV- HANGER	1/20/23	CLOSED-PERMIT OBTAINED
23-018	1/19/23	Rangel	Jose	609 Texas St. Liberty, TX 77575	STOP WORK	VERBAL	1/27/23	OPEN
23-022	1/26/23	Wilson	Dennis	404 Indedpendence Liberty, TX 77575	STOP WORK	1st NOV- HANGER	1/30/23	IN PLAN REVIEW
23-023	1/26/23	Evans	Dusty	1902 Holly Liberty, TX 77575	STOP WORK	1st NOV- HANGER		CLOSED-PERMIT OBTAINED
RV VIOLATIONS								
23-001V	12/30/22	TCH	Holdings	4408 N Main St. Liberty, TX 77575	RV- AT COMMERCIAL LOCATION	1st NOV- Mail	1/31/23	OPEN
23-002V	12/30/22	TCH	Holdings	4408 N Main St. Liberty, TX 77575	RV- AT COMMERCIAL LOCATION	1st NOV- Mail	1/31/23	OPEN
23-003V	12/30/22	Carter	Brian	1813 N Travis Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	1/31/23	CLOSED – Cleared by Owner
23-004V	12/30/22	Hylton	Billy	1834 Kipling Liberty, TX 77575	RV- CONNECTED TO UTILITIES	1st NOV- Mail	1/31/23	OPEN
23-005V	12/30/22	Frias	Ricardo	317 Tennessee Liberty, TX 77575	RV- CONNECTED TO UTILITIES	1st NOV- Mail	1/31/23	CLOSED – Cleared by Owner
23-006V	12/30/22	Perez	Olga	2902 Hwy. 146 Liberty, TX 77575	RV- CONNECTED TO UTILITIES	1st NOV- Mail	1/31/23	CLOSED – Cleared by Owner
23-007V	12/30/22	Perez	Olga	2902 Hwy. 146 Liberty, TX 77575	RV- CONNECTED TO UTILITIES	1st NOV- Mail	1/31/23	OPEN

23-008V	12/30/22	Blume	Jamie	1809 & 1811 Jefferson Liberty, TX 77575	RV- AT COMMERCIAL LOCATION	1st NOV- Mail	1/31/23	CLOSED – Cleared by Owner
23-009V	12/30/22	Lopez	Antonio	1833.5 Reese St. Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	1/31/23	CLEARED-OWNER
23-010V	1/4/23	Locke	Richard	802 Layl Dr. Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/4/23	CLOSED – Cleared by Owner
23-011V	1/4/23	Craig, Jr.	James	143 Linden Lane Liberty, TX 77575	RV-CONNECTED TO UTILITIES	1st NOV- Mail	2/4/23	CLOSED – Cleared by Owner
23-012V	1/4/23	C& C	Industrial	124 Linden Lane Liberty, TX 77575	RV- AT COMMERCIAL LOCATION	1st NOV- Mail	2/4/23	OPEN
23-013V	1/4/23	C& C	Industrial	124 Linden Lane Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/4/23	OPEN
23-014V	1/5/23	Van Etta	Rebekah	617 Austin Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/5/23	CLOSED – Cleared by Owner
23-015V	1/5/23	Everitt	Rufus	704 Layl Dr. Liberty, TX 77575	RV-CONNECTED TO UTILITIES	1st NOV- Mail	2/5/23	OPEN
23-016V	1/5/23	Guzman	Jose	1005 Layl Dr. Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/5/23	CLOSED – Cleared by Owner
23-017V	1/5/23	Allen	Billy	1007 Layl Dr.- ID#55756 Liberty, TX 77575	RV-CONNECTED TO UTILITIES	1st NOV- Mail	2/5/23	CLOSED – Cleared by Owner
23-018V	1/11/23	Mealer	Jonathan	1515 Yupon Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/11/23	OPEN
23-019V	1/11/23	Colunga	Juan	1505 Yupon Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/11/23	OPEN

23-020V	1/11/23	Fernandez	Jose	1603 Cypress Liberty, TX 77575	RV- CONNECTED TO UTILITIES	1st NOV- Mail	2/11/23	OPEN
23-021V	1/19/23	Connevey	Myrna	Hawthorne & Edgewod ID# 232013 Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/19/23	OPEN
23-022V	1/25/23	Jenkins	Laurice	507 Trinity Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	2/25/23	OPEN
23-023V	1/30/23	Douglas	James	133 Westwood Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	3/2/23	OPEN
23-024V	1/31/23	Douglas	Joe	Westwood Ave.- ID#180495 Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail	3/3/23	OPEN

DILAPIDATED PROPERTY

21-068	6/24/21	Claus	Dorothy	408 Independence Liberty, TX 77575	DILAPIDATED PROPERTY	TAGGED	11/15/22	CLOSED- CLEARED BY CITY
22-007	6/25/21			604 Confederate Liberty, TX 77575	DILAPIDATED PROPERTY	TAGGED	2/1/22	CLOSED- CLEARED BY CITY
22-065	7/18/22	Baldwin	Francis	128 Carter Liberty, TX 77575 (Unit A)	DILAPIDATED PROPERTY	TAGGED	10/11/22	CLOSED- CLEARED BY CITY
	6/25/21	Mitchell	Larry	100 Carter St. Liberty, TX 77575	DILAPIDATED PROPERTY	TAGGED	9/3/22	CLOSED- CLEARED BY CITY
22-163	12/9/22	Randolph	J.P.	Cs.#CT181990-01 606 Santa Anna Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	OPEN
22-164	12/9/22	Lopez	Miguel	Cs. #CT181992-01 1801 Reese Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	OPEN

22-165	12/9/22	Cruz	Juan	Cs. #CT181987-01 514 Davidge Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	CLOSED- CLEARED BY OWNER
22-166	12/9/22	Tex-Son	Ventures	Cs. #CT181988-01 1824 N Travis Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	OPEN
22-167	12/9/22	Board	Beverly	Cs. #CT181989-01 507 Carter Liberty, Tx 77575 (shed only)	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	PERMIT OBTAINED
22-168	12/9/22	Rodriguez	Perfectto	Cs. #CT181985-01 1601 Buxton Liberty, TX 77575 (shed only)	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	OPEN
22-169	12/9/22	Henley	Patsy	Cs. #CT181991-01 618 San Jancinto Liberty, TX 77575 (guest house ONLY)	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	OPEN
22-170	12/9/22	Vitela	Luis	Cs. #CT181986-01 921 Lamar Liberty, TX 77575 (addition only)	DILAPIDATED PROPERTY	1st NOV- Mail	1/9/23	OPEN
22-174	12/13/22	Herndon	Uarda	116 McManus #6 Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/16/23	OPEN
22-176	12/21/22	Rubio	Kimberly	3100 Lincoln Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/23/23	OPEN
SIGN ORDINANCE VIOLATIONS								
22-117	10/7/22	Liberty	ISD	2525 Grand Avenue Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	1st NOV- Mail	11/7/22	CLOSED – Cleared by Owner
22-119	10/7/22	Bogia	LP	2403 Magnolia Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	1st NOV- Mail	12/6/22	CLOSED – Cleared by Owner

22-126	10/24/22	Miller	Richard	904 Main St. Liberty, TX 77575	TEMP SIGN VIOLATION- FLAG	1st NOV- Mail	1/16/23	CLOSED- CLEARED BY OWNER
22-130	10/28/22	Du-Good	Eq.Rental	520 Hwy. 90 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	3rd NOV & POSTED	12/27/22	READY FOR ABATEMENT
22-131	10/28/22	Jefferson	Lliberty Partners	Jefferson- ID# 143337 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	3rd NOV & POSTED	12/22/22	READY FOR ABATEMENT
22-138	11/9/22	Sun Pipe	Line Co.	N Main- ID#56556 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	2nd NOV-Mail	12/28/22	CLOSED – Cleared by Owner
22-145	12/1/22	Maldonado	Griselda	1017 MLK Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	1st NOV- Mail	1/2/23	CLOSED – Cleared by Owner
22-146	12/1/22	Martines	Jose	1125 MLK Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	3rd NOV & POSTED	2/1/23	OPEN
22-147	12/1/22	Ager	Robert	1103 Hwy 90 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	1st NOV- Mail	1/2/23	CLOSED – Cleared by Owner
22-148	12/1/22	Thay	Sreyda	1501 Hwy 90 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	1st NOV- HANGER	12/30/22	CLOSED – Cleared by Owner
22-149	12/1/22	Visey	LP	1411 Hwy 90 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	1st NOV- HANGER	12/30/22	CLOSED – Cleared by Owner
22-156	12/8/22	2121 Liberty	LLC	2122 Hwy. 146 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	1st NOV- HANGER	12/30/22	CLOSED – Cleared by Owner
22-161	12/9/22	Highwind	Investments LLC	1413 Hwy 90 Liberty, TX 77575	TEMP SIGN VIOLATION- FLAG	1st NOV- HANGER	1/19/23	CLOSED – Cleared by Owner

22-162	12/9/22	Virani	Naushad	2802 Hwy 90 Liberty, TX 77575	TEMP SIGN VIOLATION-FLAG	1st NOV- HANGER	1/19/23	CLOSED – Cleared by Owner
22-173	12/12/22	PHIG	Houston	2350 Main Liberty, TX 77575	TEMP SIGN VIOLATION-BANNER	2nd NOV-Mail	2/1/23	OPEN
23-004	1/9/23	Liberty	Bypass	2139 Hwy. 146 Liberty, TX 77575	TEMP SIGN VIOLATION-FLAG	VERBAL	1/17/23	CLOSED – Cleared by Owner
23-007	1/10/23	Smart	John	3416 N Main Liberty, TX 77575	TEMP SIGN VIOLATION-BANNER	1st NOV- Mail	2/10/23	OPEN
23-008	1/10/23	Scott	Donald	3611 N Main Liberty, TX 77575	TEMP SIGN VIOLATION-BANNER	1st NOV- Mail	2/10/23	OPEN
23-010	1/13/23	Graceland	Buildings	102 Oklahoma Liberty, TX 77575	TEMP SIGN VIOLATION-BANNER	VERBAL	2/13/23	OPEN
23-011	1/13/23	Eiler	Marvin	211 San Jacinto Liberty, TX 77575	TEMP SIGN VIOLATION-BANNER	1st NOV- Mail	2/13/23	OPEN
23-012	1/13/23	Patel	Narendra	2530 US 90 Liberty, TX 77575	TEMP SIGN VIOLATION-BANNER	1st NOV- Mail	2/13/23	OPEN
23-021	1/25/23	Fregia	Rachele	3020 Beaumont Ave Liberty, TX 77575	TEMP SIGN VIOLATION-BANNER	1st NOV- Mail	2/25/23	OPEN

JUNK MOTOR VEHICLE (JMV)-ON THE STREET OR PUBLIC RIGHT-OF-WAY

JMV Case #	Case OPEN Date	Last reg.	Owner (Last name)	Owner (First name)	Vehicle Location	Owner's Address	License Plate #	**Status**

21-056V	12/28/21	Sep-15	Dark	Sheri	End of Garrett Liberty, TX	3300 Rollingbrook #1213	CF5R024	TAGGED-72 HRS.
21-057V	12/28/21	Oct-13	Loften	James	End of Garrett Liberty, TX 77575	208 Johnson Liberty, TX 77575	BX6J948	TAGGED-72 HRS.
21-058V	12/28/21	Jul-15	Randolph	James	End of Garrett Liberty, TX 77575	3615 Old Beaumont Liberty, TX 77575	CJB7720	TAGGED-72 HRS.
21-059V	12/28/21	Feb-13	Braxton	Valerie	End of Garrett Liberty, TX 77575	511 Garrett Liberty, TX 77575	CK9K735	TAGGED-72 HRS.
22-006V	12/6/22	Mar-22	Benjamin	Ray	2721 Cos Liberty, TX 77575	2721 Cos Liberty, TX 77575	PKD5580	TAGGED-72 HRS.
22-007V	2/18/22	Jan-18	Pollard	Crystal	2724 Newman Liberty, TX 77575	675 CR 2069 Liberty, TX 77575	GSJ4086	TAGGED-72 HRS.

JUNK MOTOR VEHICLE (JMV)

JMV Case #	Case OPEN Date	Last reg.	Owner (Last name)	Owner (First name)	Vehicle Location	Owner's Address	License Plate #	**Status**
21-016V	12/7/21	Apr-18	Whittington	Genashae	623 Garrett Liberty, TX 77575	623 Garrett Liberty, TX 77575	KKD7570	TAGGED-41 DAYS/READY FOR JUDGE
21-023V	12/21/21	Nov-19	Montanez	Maria	1846 San Jacinto Liberty, TX 77575	1846 San Jacinto Liberty, TX 77575	DD6W762	TAGGED-41 DAYS/READY FOR JUDGE

21-027V	12/14/21	Jul-02	Spivey	Daniel	507 Trinity Liberty, TX 77575	Rt. 1 Box 261 B Kilgore, TX 75662	GM1549	TAGGED-41 DAYS/READY FOR JUDGE
21-037V	12/15/21	Jul-18	Pietak	Mark	258 Meadow Lane Liberty, TX 77575	258 Meadow Lane Liberty, TX 77575	BX6K316	TAGGED-41 DAYS/READY FOR JUDGE
21-042V	12/16/21	Feb-07	Thomas	Esther	1803 Reese Liberty, TX 77575	7633 Teasdale Houston, TX 77028	9LJT53	TAGGED-41 DAYS/READY FOR JUDGE
21-045V	12/27/21	Mar-18	Olvera	Tereso	2660 Grand Liberty, TX 77575	2660 Grand Liberty, TX 77575	JMK2128	TAGGED-41 DAYS/READY FOR JUDGE
21-046V	12/27/21	Aug-21	Olvera	Tereso	2660 Grand Liberty, TX 77575	2660 Grand Liberty, TX 77575	DSL5097	TAGGED-41 DAYS/READY FOR JUDGE
21-048V	12/27/21	Jun-15	Olvera	Tereso	2660 Grand Liberty, TX 77575	2660 Grand Liberty, TX 77575	BHN3717	TAGGED-41 DAYS/READY FOR JUDGE
21-053V	12/28/21	Apr-18	Simon	Rose	128 Carter Liberty, TX 77575	422 Wickliff St. Liberty, TX 77575	JKV2566	TAGGED-41 DAYS/READY FOR JUDGE
21-054V	12/28/21	Oct-18	Banks	Sharon	521 Garrett Liberty, TX 77575	707 Littlewood St. Baytown, TX 77521	CRK9569	TAGGED-41 DAYS/READY FOR JUDGE
21-062V	12/29/21	Mar-15	Young	Christopher	923 Sam Houston Liberty, TX 77575	922 Lamar St. Liberty, TX 77575	RZK268	OPEN
22-008V	12/21/22		Dennis	McAllister	1223 Lamar Liberty, TX 77575	1223 Lamar Liberty, TX 77575		LETTER SENT-30 DAYS

22-001V	1/6/22	Oct-20	Montes	Jose	1004 Confederate Liberty, TX 77575	1004 Confederate Liberty, TX 77575	HFB8436	TAGGED-(30d)
22-005V	1/25/22	Nov-19	Smith	Laurie	614 Confederate Liberty, TX 77575	200 Cook Rd. #37 Liberty, TX 7575	DJJ0361	TAGGED-41 DAYS/READY FOR JUDGE

Voluntary demolition of 514 Davidge

Completed demolition of 128 Carter (Unit A)

Completed demolition of 408 Independence

Liberty Fire

- January Monthly
- Report

Monthly Calls

Fire Calls

In Town	32
Mutual Aid	3
TOTAL	35

EMS Calls

911	97
Mutual Aid	1
Out of Town Transfers	54
In town Transfers	9
Refusals	24
TOTAL	185

Monthly Numbers

Inspection	14
Inspection Man Hours	5.35
Public Relations	1
Training Hours	122
CPR Certificates	5
Public Education	2
Burn Permits	3

“A” Shift

- Deploying emergency shelters during Wildland class
- Ladder night operations training
- House fire in Ames

"B" Shift

- 2 vehicle MVA on Hwy 90
- B-Shift enjoying S130/190 Wildland Class
- Small Fire in wall of Commercial Building



"C" Shift

- New Hire Testing
- C-Shift during hands-on skills for Wildland Class
- Classroom time for Wildland Class

Misty

- December Payments: $50,911.10
- Fiscal Year to Date: $229,495.19
- Calendar Year to Date: $50,911.10

Fire Marshal

- Foam Credentialing
- DRD Rescue: Down Firefighter Training
- Wildland Training

Alex Quinones
"C Shift"

Certifications:
FF/EMT-P

- Hi my name is Alex Quinones, but everyone here at the fire department calls me "Q". I have been with the fire department for a little over 2 years now. I have been on fire and EMS since 2009. I have 3 children and live just outside the small town of Anderson, Texas (close to College Station). I like to hunt, fish, play corn hole and darts. I was the 2022 washer tournament first place winner.

GOLF COURSE MONTHLY REPORT - JANUARY 2023

Maintenance Activities

Maintaining entry road for cleanliness

Continuing to mow greens, tees, and fairways

Spraying greens weekly with foliar nutrients for plant health

Blowing and mulching leaves

Prepping and sodding bare areas in fairways

Checking and cleaning drain grates before rain so water will drain off

Ongoing cleaning the course of fallen limbs

Blowing leaves out of and raking bunkers after rain events

Marketing Activities

Facebook: Golf Course Facebook Page has 507 "likes." You can find the Facebook Page here → https://www.facebook.com/LibertyMunicipalGolfCourse/.

Website: You can find the golf course website here → http://www.libertygolfcourse.com/

Email: The golf course email database has 126 valid email addresses.

Hole signs are expected to be delivered on Monday, February 27

Liberty ISD, Dayton ISD and Hull-Daisetta ISD have all signed up to use our facilities

Sales Report (January 1 – January 31)

MONTH	SALES REPORT (UNITS/QUANTITY)			
	Green Fees (Rounds Sold)	Golf Cart Fees	Range Fees	Merchandise & Equipment
January 2023	-----	-----	123	28
February 2023				
March 2023				
April 2023				
May 2023				
June 2023				
July 2023				
August 2023				
September 2023				
October 2023				
November 2023				
December 2023				

Schedule & Turf

Timeline

- April 5, 2021 – Contract start date
- May 31, 2022 – Substantial completion date (via Change Order #1)
- June 24, 2022 – All sprigging complete
- September 15, 2022 – Re-sprigging of select fairways complete
- October 4, 2022 – Reopen driving range and practice areas

Permanent Turf

- Greens – Tiff Eagle Bermuda
- Rough, Fairways & Tees – Latitude 36 Bermuda

Golf Course Renovation Photos

New concrete sidewalk for the restroom

New sidewinder mower has arrived

Canopy for new fairway mower has arrived

CITY OF LIBERTY
INSPECTION AND PERMIT DEPARTMENT MONTHLY REPORT
JANUARY 2023

PLAN REVIEW

# of Plans Reviewed	12

BUILDING PERMITS

Commercial Building Permits - New	0
Commercial Building Permits - Renovation/Remodel	1
Commercial Building Permits - Addition/Expansion	0
Residential Building Permits- New (Manufactured Homes)	0
Residential Building Permits - New (Single Family)	0
Residential Building Permits - New (Multi-Family)	1
All Other Permits Issued	56

CERTIFICATE OF OCCUPANCY

Commercial C of O's Issued	2

FEE REVENUE

Permit Fee Revenue	$	5,803.06
Tap Fee Revenue	$	2,450.00

CITY OF LIBERTY
INSPECTION AND PERMIT DEPARTMENT MONTHLY REPORT
JANUARY 2023

JANUARY 2023-COMMERCIAL

AARON'S	2323 N MAIN	ELECTRICAL
		PLUMBING
		MECHANICAL
		FIRE ALARM
		FIRE SPRINKLER
CITY OF LIBERTY	2265 FM 160 N	REROOF HANGER 1
		REROOF HANGER 2
STATE FARM	1710 N MAIN	DRIVEWAY
RICHARD MILLER	902 N MAIN	REROOF
DOLLAR TREE	1017 N MAIN	MECHANICAL
J & L INVESTMENTS (COATS JEWELERS)	438 MAIN	DEMOLITION
THE SPOTTED APPALOOSA	1933 TRINITY	COO-CHANGE OF TENENT
ROBINSON'S COLLISION	1212 MAIN	PLUMBING
DELUXE INN	3410 HWY 90	PLUMBING
WALMART	2121 HWY 146	SIGN
STACEY MAGUIRE	714 MAIN	REROOF
PACK SHIP COPY	1808 SAM HOUSTON	COO-CHANGE OF TENANT
		REMODEL

CITY OF LIBERTY
INSPECTION AND PERMIT DEPARTMENT MONTHLY REPORT
JANUARY 2023

New Signage installed at Sleep Inn

CITY OF LIBERTY
INSPECTION AND PERMIT DEPARTMENT MONTHLY REPORT
JANUARY 2023

Liberty Municipal Library January 2023 Narrative Report

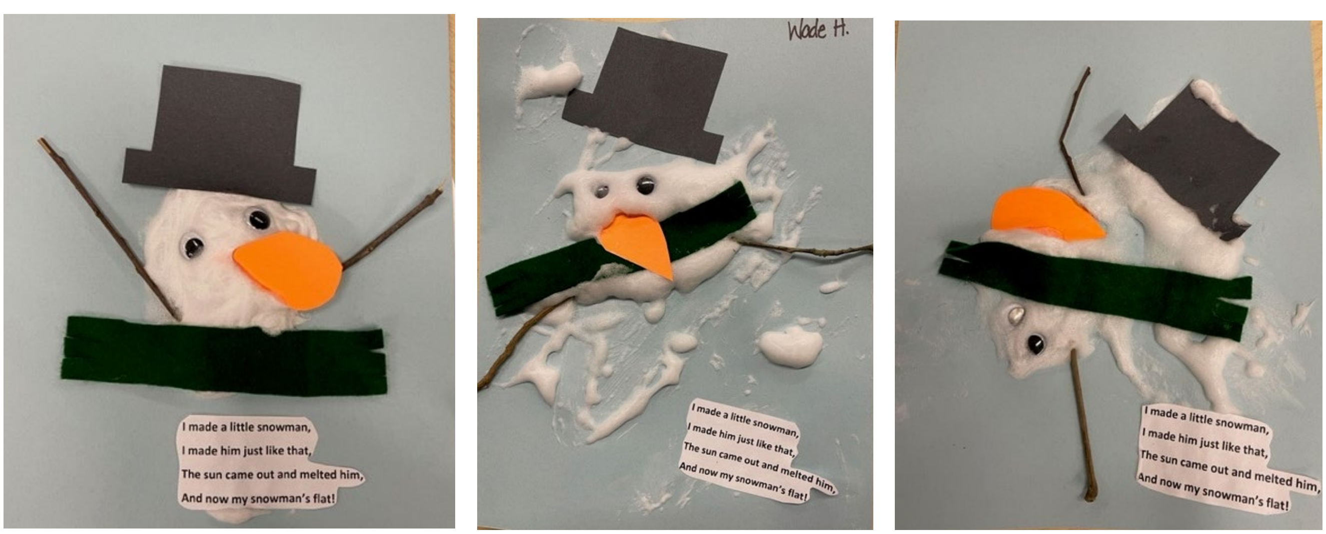
2023 began with numerous absences due to illness among the staff. Fill-in employee Peggy Carr was called upon again to work. Her willingness to step in when needed is a huge help for the staff.

Gail Williamson's Story Time children are really enjoying the program. 32 children and 25 adults attended in January. Craft activities featured snowmen and snowflakes. The melted snowmen—made from a mixture of shaving cream and Elmer's glue with paper embellishments and googly eyes—were especially memorable. Gail works very hard to make sure the children enjoy the program, and indeed they do.

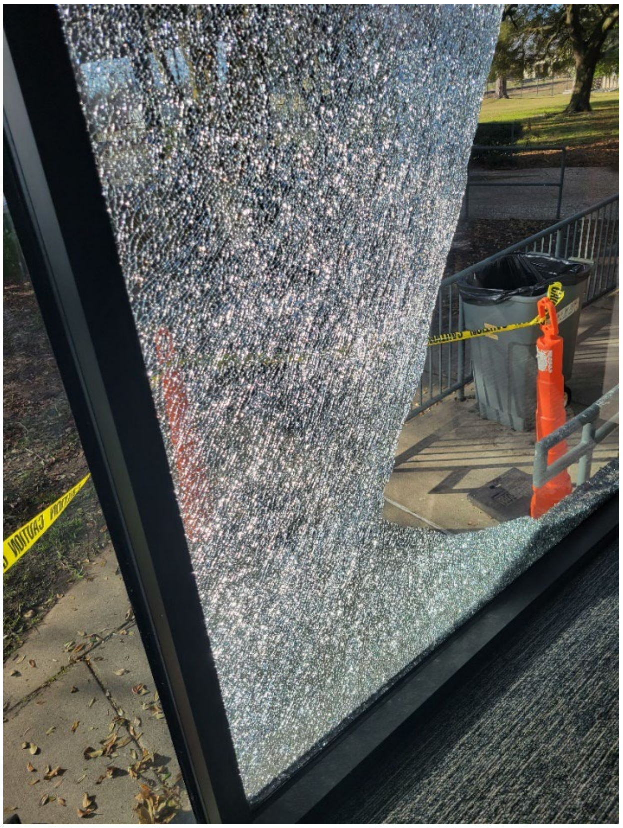
The torrential rain and gale-force winds that blew through the area on January 24 revealed several problems with the new Cultural Center roof. Leaks were found in a mechanical room and a classroom on the second floor of the foyer. The classroom leak was rather heavy. We hurriedly pulled a plastic kiddie swimming pool into the room to catch the pouring water, and Maintenance Man Danny Ramis and Library Director Dana Abshier quickly mopped up over a gallon of water that pooled on the floor. Both leaks occurred where AC pipes exit up through the ceiling to the roof. After the two leaks were repaired there have been no further problems. A third leak streamed down a south wall in the addition. This leak has been reported to the engineer.

The lawn crew's mower threw a rock into one of our large windows on January 9. Within days the glass began falling out, and luckily it was only the outer pane that was damaged. Trinity Glass and Mirror was called out to give us a quote for replacement, and for the rest of the month more and more pieces of the shattered safety glass fell out onto the sidewalk leading to the staff entrance. This incident was reported to BrushMasters and they are currently investigating the issue.

The construction work slowed to a stop for most of the month. We saw a few workers onsite, but for the most part the construction is finished. The new vinyl plank flooring is completely installed and is beautiful. Painters were onsite repairing the book ceiling and had a difficult time matching the original paint color. Administrative Assistant Amber Ursprung and Dana combed the Cultural Center to identify things that need to be added to the punch list and came up with a list ranging from a rusty roof ladder cage to buckling carpet. The engineer provided a list of items that need to be addressed to the contractor on January 23.

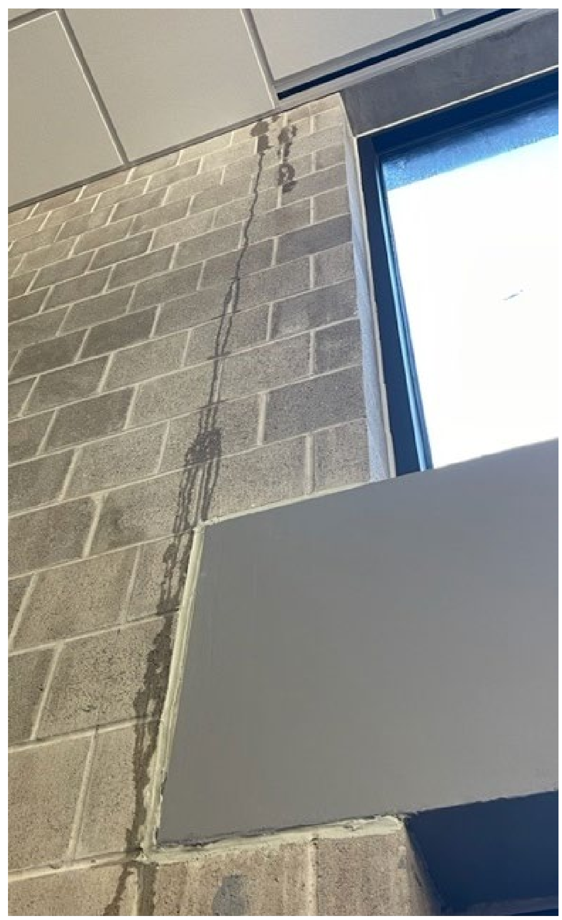


Story Time melted snowmen.



Broken window in the addition.

Leak in the new roof at AC pipe exits



Addition roof leak

Liberty Municipal Library Monthly Report August 2022 through January 2023						
Circulation	**August**	**September**	**October**	**November**	**December**	**January**
Spanish Materials Circulation	**62**	**112**	**173**	**91**	**52**	**34**
Total Adult, Teen & YA Circulation All Formats	**1,713**	**1,469**	**1,543**	**1,372**	**1,238**	**1,438**
Total Juvenile Circulation All Formats	**1,635**	**1,398**	**1,191**	**1,165**	**887**	**1,251**
Total Circulation All Formats	**3,348**	**2,867**	**2,734**	**2,537**	**2,139**	**2,689**
Reference Services						
In-house Reference	**147**	**185**	**275**	**191**	**142**	**197**
Telephone Reference	**117**	**144**	**201**	**65**	**192**	**115**
Public Computer Assistance	**126**	**140**	**138**	**96**	**246**	**154**
Collection Statistics						
Total Volumes in Collection	**52,864**	**52,977**	**52,944**	**53,081**	**53,111**	**52,577**
Total Titles in Collection	**66,622**	**67,081**	**67,051**	**67,161**	**67,280**	**66,679**
Cataloging						
Books Cataloged	**156**	**71**	**93**	**103**	**89**	**119**
DVD/ Blu-Rays Cataloged	**3**	**11**	**0**	**28**	**2**	**15**
Audiobooks & Music CDs Cataloged	**0**	**0**	**0**	**0**	**0**	**0**
Periodical Cataloged	**54**	**41**	**41**	**36**	**27**	**42**
Building Use/ Programs/Public Relations						
Meeting Room/Pavilion Use	**6**	**8**	**10**	**11**	**8**	**9**
Story Time Programs	**1**	**3**	**3**	**4**	**4**	**5**
Story Time Attendance	**19**	**30**	**48**	**65**	**58**	**57**
Misc. Children's Programs/Tours	**0**	**0**	**1**	**1**	**1**	**0**
Msc. Children's Programs/Tours Attendance	**0**	**0**	**60**	**12**	**68**	**0**
Adult/YA/Teen Programs Attendance	**24**	**23**	**34**	**34**	**17**	**31**
Patron Count/ Volunteers						
Total Active Accounts In-City Patrons	**2,823**	**2,797**	**2,792**	**2,795**	**2,799**	**2,789**
Total Active Accounts Out-of-City Patrons	**4,342**	**4,330**	**4,333**	**4,323**	**4,320**	**4,312**
Total Volunteers	**0**	**0**	**6**	**3**	**6**	**0**
Total Volunteer Hours	**0.00**	**0.00**	**30.00**	**7.50**	**16.00**	**0.00**
Patron Visits Count	**2,698**	**2,108**	**2,224**	**1,810**	**1,806**	**1,937**
Public Use Technology						
Wireless Users Estimate	**67**	**33**	**64**	**0**	**0**	**0**
Public Computers Users This Month	**337**	**287**	**286**	**254**	**238**	**223**
Hours of Patron Computer Use	**226**	**209**	**228**	**181**	**181**	**157**
Website Sessions: Online Catalog	**2,458**	**2,352**	**1,183**	**1,872**	**937**	**1,463**
Social Media Sessions: Facebook, Instagram	**2,319**	**1,439**	**1,207**	**262**	**200**	**398**

LIBERTY POLICE DEPARTMENT

MONTHLY REPORT

January 2023

LIBERTY POLICE DEPARTMENT

CALLS FOR SERVICE	1438
OFFENSES REPORTED	63
OFFENSES CLEARED	8
TRAFFIC CITATIONS	26
WARNING TICKETS	63
TRAFFIC ACCIDENTS	26
ARRESTS	12
ANIMALS HANDLED	33
ALARM CALLS	50
AMOUNT RECOVERIES	$40,058.00

Introducing the newest members of the Liberty Police Department

Officer Fred Young

Introducing the newest members of the Liberty Police Department

Officer Donald Henley

Introducing the newest members of the Liberty Police Department

Officer Cynthia Robledo

Introducing the newest members of the Liberty Police Department

Officer Ktisha Martin

Introducing the newest members of the Liberty Police Department

- Officer Christopher Shumate

Introducing the newest members of the Liberty Police Department

Officer Jack Shumate

PUBLIC WORKS MONTHLY REPORT

STREETS DEPARTMENT -THE ROAD TO SUCCESS IS ALWAYS UNDER CONSTRUCTION

This Month's Notes

JAMES REDDING – STREETS

Notes:

- Swept streets
- Repaired concrete street cut Davidge and Grand
- Patched around town
- Repaired concrete street cut on Park Place and one on Kipling
- Repaired stop sign on Port Rd.
- Repaired pipe separation on Washington
- Repaired curb on Webster and Davidge
- Replaced all rubber skirting and broom on sweeper
- Cleaned inlets several days this month
- Replaced 40 of culvert pipe on Port Rd.
- Cleaned ditches on Georgia and on Alabama
- Repaired curb on Kipling
- Cleaned ditch on Washington
- Repaired asphalt street cuts
- Cleaned grates at Main A
- Repaired storm drain in Regency Place
- Formed up curb on Hollywood
- Removed damaged storm drain on Alabama

STORM SEWER REPAIR AT THE 800 BLOCK OF WASHINGTON

FIXING THESE STREETS

Streets:						
	Graded:					Miles
	Swept:				27	Hours
	Street cut repairs:				2	Each
	Curb & Gutter Repair:				5	Feet
Drainage:						
	Ditch Cleaning:				550	Feet
	Culvert Installation:				40	Feet
	Catch Basin/inlets cleaned:				852	Each
	Levee Inspection:				Yes	
	Flap gate Debris Removal:					
Spraying:						
	Herbicide:					Gallons
	Mosquito:					Miles
Signs:						
	Installed					Each
	Repaired/ Replaced				1	Each

PARKS DEPARTMENT

MEASURE TWICE, CUT ONCE!!!

Work completed

Work Completed:

Fields:

Work Performed: Picked up trash and maintained as needed. Mowed 2 times and weedeated as needed.

Restrooms:

Work Performed: Washed all restrooms twice a week and cleaned and swept as needed. Replaced toilet paper and other things as needed also. Disinfected restrooms every other day.

Concession Stands:

Work Performed: Picked up trash and debris around concession stands as needed every day. Weedeated as needed.

Splash Pad:

Work Performed: Pressure washed splash pad and inside the tank, cleaned filters and backwashed every week. Closed for the season

Jogging Trail:

Work Performed: Picked up limbs and trash as needed also, weedeated around trees and rocks as needed.

Playground Equipment:

Work Performed: Checked and made sure all playground equipment was in good working order. Picked up trash and other debris around them.

-

Pocket Parks:

Work Performed: Picked up trash and other debris every day. Changed trash barrels as needed in all pocket parks. .

Trees:

Work Performed: Cut up trees and picked up limbs throughout park.

Flags:

Work Performed: Checked flags for damage twice a week.

Notes:

1. Filled holes throughout park.
2. Picked up limbs throughout park
3. Cut up trees that had fell in the park.
4. Fixed hog ruts throughout the park.
5. Filled in ruts that were made by vandals through the park.
6. Cleaned leaves and limbs off the roof of the gazebo.
7. Replaced old white picket fence around the playground and put new black chain-link with three gates around the big kids playground.

AMERICA RUNS ON GOOD CLEAN WATER!

MARK REED – WATER / WASTE WATER MANAGER

MONTHLY WATER REPORT
MONTH – JANUARY - 2023

REPAIRS COMPLETED

18	WATER REPAIRS
6	SEWER REPAIRS

LINE MAINTENANCE (CAMEL)

29 / 1369	HOURS OF OPERATION / TOTAL
1500	FEET OF SEWER LINE CLEARED / CLEANED
3	MANHOLES CLEANED

WORK COMPLETED

1	MANHOLE REPAIRS
22	SEWER STOPAGES
0	WATER TAPS
1	SEWER TAPS
2	CLEANOUTS REPLACED / INSTALLED
61	METERS REPAIRED / REPROGRAMMED
0	RADIO REPLACEMENTS
17	CUSTOMER PROBLEMS / ISSUES
1	METER BOXES REPLACED
2	METER LIDS REPLACED
31	CUSTOMER REQUEST TURN ON
13	CUSTOMER REQUEST TURN OFF
18	CUT OFF SERVICE NON PAYMENT
133	RECHECKS
12	PULLED / CHANGED METERS
66	LOCATE LINES
66	TEXAS 811 LINE LOCATES

MISC:

HARDIN & AMES READINGS CHECKED DAILY

CLOSED 47 WORK ORDERS

MONTHLY OPERATIONS

2 DAILY	FREQUENCY THAT WATER WELLS ARE CHECKED
40	DISINFECTANT WATER SAMPLES THAT ARE TAKEN
10	SAMPLES FOR MONTHLY MONITORING-CHLORINE REPORT
X2/WKLY	FRQUENCY THAT LIFT-STATIONS ARE CHECKED
MONTHLY	END LINE FLUSHING

WATER METER ISSUE AT WHATABURGER – JOEL, ZACHARY, AND ROBERT

TEXAS ELITE ON SH 146

ELECTRICAL DEPARTMENT

WE POWER LINES THAT POWER LIVES!

The Electrical Department received 83 request this month and closed out 75 of them with 8 carrying overs to February 2023. The requests range from power restoration, blown fuses, saging power lines, substation maintenance, pole replacements, loose guy wires to security and street lights out. The Electrical department performed all these tasks with the aid of Texas Elite Electrical Services.

COMPLETED WORK REQUESTS

MISC. MAINTENANCE	28
NO POWER	11
POWER LINE ISSUE	11
POLE ISSUE	4
SECURITY LIGHT	2
STREET LIGHT	8
TREE TRIMMING	1
POWER LINE INSPECTIONS	10
TOTAL INCIDENTS RESOLVED	**75**

TEXAS ELITE RAISING CITY POWER LINES TO ESCORT AN OVERSIZED LOAD

POWER OUTAGES

JANUARY 2023

Date	Location	Time Called Out	Time Power Restored	Response Time (min)	Outage Time (min)	Cause of Outage
2	LIBERTY FEEDER 3 &4	5:58 am	6:51 am	12	53	Tree tripped out T1 transformer
3	CITY WIDE OUTAGE	8:53 am	9:33 am	3	40	Lost feed from Entergy
10	4001 HILLCREST	9:30 pm	12:30 pm	20	180	Bad connections
13	1400 SAM HOUSTON	10:55 am		12		Meter Overheating due to customer side
16	2404 WEBSTER	6:18 pm	9:06 pm	18	168	Bad transformer
21	129 MCMANUS	9:25 am	11:27 am	15	122	Blown transformer fuse due to animal
24	4300 N.MAIN	9:02 am	12:00 am	16	182	Broken power lines due to fallen tree
24	501 WALLISVILLE	12:30 pm	2:30 pm	15	120	Blown line fuse
24	1020 US 90	3:22 pm	4:34 pm	15	72	Blown line fuse
24	1128 WASHINGTON	2:24 pm	3:32 pm	8	68	Blown line fuse
29	2521 HOLLY	9:00 am	12:00 pm	18	180	Bad meter
Average				**12**	**119**	
				12 Minutes	**119 Minutes**	

Main B with the flap gates opened on July 23, 2021 and remain open 1/31/2023.

LEVEE INSPECTIONS

PUMP INSPECTION

Main A

	1/2/2023	1/9/2023	1/17/2023	1/23/2023	1/30/2023
ELEC. PUMP NORTH	ran motor for 3 minutes, engaged pump for 30 seconds	ran motor for 3 minutes, engaged pump for 15 seconds	ran motor for 5 minutes, engaged pump for 30 seconds	ran motor for 5 minutes, engaged pump for 30 seconds	ran motor for 5 minutes, engaged pump for 30 seconds
ELEC. PUMP SOUTH	ran motor for 3 minutes, engaged pump for 30 seconds	ran motor for 3 minutes, engaged pump for 15 seconds	ran motor for 5 minutes, engaged pump for 30 seconds	ran motor for 5 minutes, engaged pump for 30 seconds	ran motor for 5 minutes, engaged pump for 30 seconds
DIESEL PUMP NORTH	ran motor for 12 minutes, Did not engage pumps	ran motor for 15 minutes, Did not engage pumps	ran motor for 20 minutes, Did not engage pumps	ran motor for 20 minutes, Did not engage pumps	ran motor for 8 minutes, Did not engage pumps
DIESEL PUMP SOUTH	ran motor for 12 minutes, Did not engage pumps	ran motor for 15 minutes, Did not engage pumps	ran motor for 20 minutes, Did not engage pumps	ran motor for 20 minutes, Did not engage pumps	ran motor for 8 minutes, Did not engage pumps

Main B

	1/2/2023	1/9/2023	1/17/2023	1/23/2023	1/30/2023
ELEC. PUMP EAST	ran motor for 10 minutes, engaged pump for 10 seconds	ran motor for 10 minutes, engaged pump for 30 seconds	ran motor for 8 minutes, engaged pump for 10 seconds	ran motor for 8 minutes, engaged pump for 10 seconds	ran motor for 10 minutes, engaged pump for 30 seconds
ELEC. PUMP WEST	ran motor for 10 minutes, engaged pump for 10 seconds	ran motor for 10 minutes, engaged pump for 30 seconds	ran motor for 8 minutes, engaged pump for 10 seconds	ran motor for 8 minutes, engaged pump for 10 seconds	ran motor for 10 minutes, engaged pump for 30 seconds

Main C

	1/2/2023	1/9/2023	1/17/2023	1/23/2023	1/30/2023
ELEC. PUMP #1	ran motor for 6 minutes, engaged pump for 5 seconds	ran motor for 5 minutes, engaged pump for 5 seconds	ran motor for 6 minutes, engaged pump for 5 seconds	ran motor for 5 minutes, engaged pump for 5 seconds	ran motor for 6 minutes, engaged pump for 5 seconds
ELEC. PUMP #2	ran motor for 6 minutes, engaged pump for 5 seconds	ran motor for 5 minutes, engaged pump for 5 seconds	ran motor for 6 minutes, engaged pump for 5 seconds	ran motor for 5 minutes, engaged pump for 5 seconds	ran motor for 6 minutes, engaged pump for 5 seconds

Note: Diesel pumps can not be engaged due to the elevation of the pumps. The diesel pumps are turned on when the water elevation in the channel is high only. The flap gates were opened on July 23, 2021 and remain open 1/31/2023, there is now free flow in Main A and B channels where there is very low water elevations.

PUMP SPECIFICATIONS

Main A

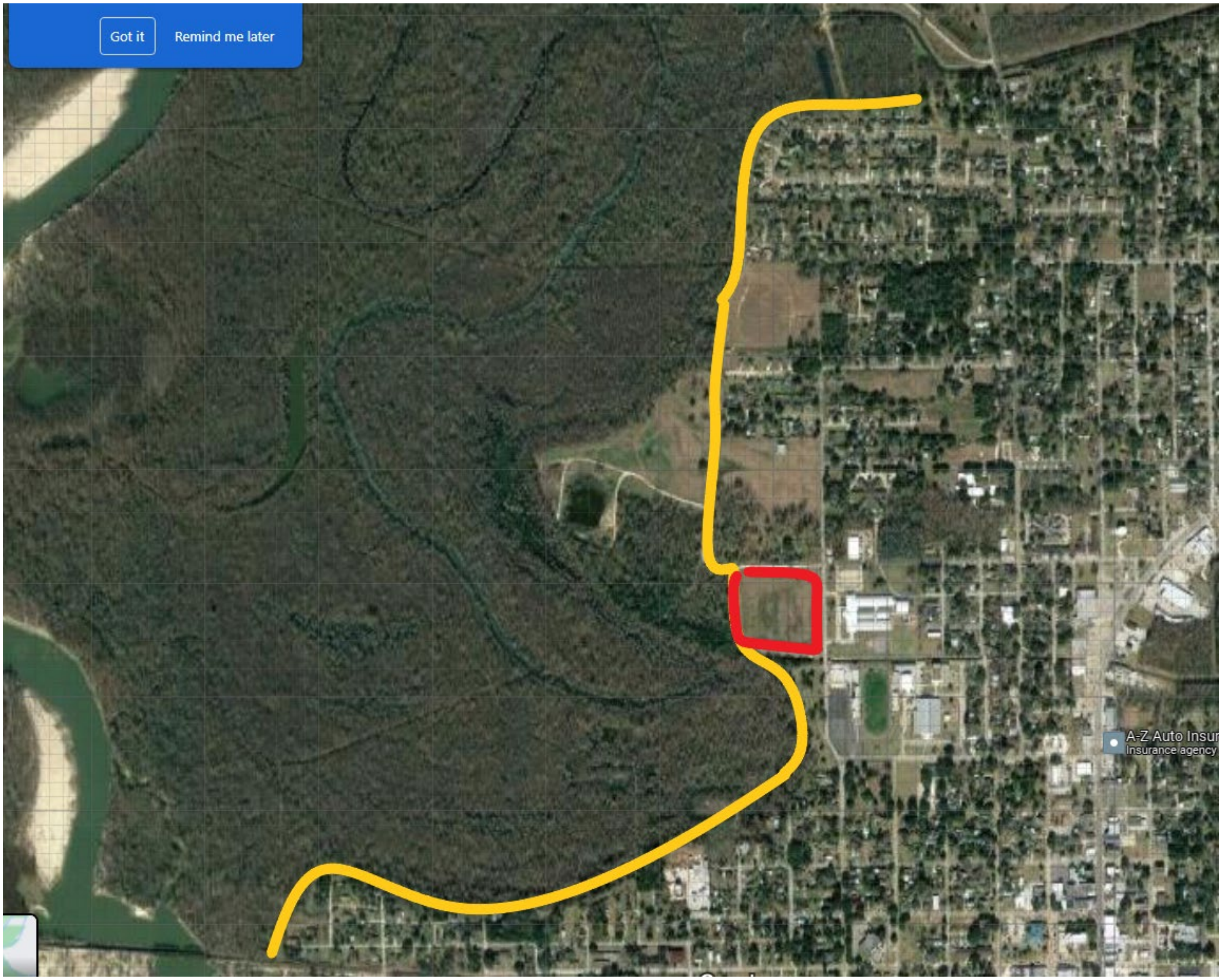
	MOTOR	PUMP	MAXIMUM OUTPUT,(gpm)	INSTALLATION DATE
ELEC. PUMP NORTH	100hp electric motor	Johnson vertical pump driven by 75hp	12,500	1973
ELEC. PUMP SOUTH	100hp electric motor	Johnson vertical pump driven by 75hp	12,500	1973
DIESEL PUMP NORTH	Detroit diesel engine with right angle gear drive 6v92	Coach veritcal pump	65,000	rebuilt 1995-96
DIESEL PUMP SOUTH	Detroit diesel engine with right angle gear drive 6v92	Coach veritcal pump	65,000	rebuilt 1995-96

Main B

	MOTOR	PUMP	MAXIMUM OUTPUT,(gpm)	INSTALLATION DATE
ELEC. PUMP EAST	150hp electric motor	Johnson vertical pump driven by 100hp	28,000	replaced in 2021
ELEC. PUMP WEST	150hp electric motor	Johnson vertical pump driven by 100hp	28,000	N/A, have been rebuilt and replaced several times

Main C

	MOTOR	PUMP	MAXIMUM OUTPUT,(gpm)	INSTALLATION DATE
ELEC. PUMP #1	100hp electric motor	Johnson vertical pump driven by 75hp	16,000	1996
ELEC. PUMP #2	100hp electric motor	Johnson vertical pump driven by 75hp	16,000	1996



**THE LEVEE WAS NOT MOWED THIS MONTH

JANUARY/ / 2023 / / ISSUE NUMBER

MONTHLY REPORT

CITY OF LIBERTY CONSTRUCTION PROJECTS REPORT

2022 CITY WIDE STREET REHABILITATION PROJECT

73.90% ESTIMATED COMPLETE

VULCAN MATERIALS ASPHALT AND CONSTRUCTION

The City of Liberty, Texas 2022 City Wide Street Rehabilitation Project was bid on February 15, 2022. Vulcan Materials Asphalt and Construction was awarded the contract for $2,254,296.00. The Notice to Proceed was given on April 11th, 2022.

The project will include remixing existing asphalt streets with stabilization, replacing sanitary sewer manholes, water line extensions and asphalt overlays. The contract improves 30 streets within the city. The Contractor is 73.90% complete and has mixed and stabilized 47,000 SY of street and has paved approximately 5800 tons of asphalt by the end of December 2022. Twenty-eight (28) streets on the contract have been completed for a total length of 24,000 LF or 4.54 miles. In January, the contractor did not perform any work due to the weather. The anticipated completion is the end of February 2023. The Contractor has North Travis and Tennessee to complete.

MONTHLY REPORT

THICKNESS OF ASPHAT ON WESTWOOD (2”)

MONTHLY REPORT

THICKNESS CHECK ON WESTWOOD. BASE (8") ASPHALT (2")

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: Sam Rayburn Municipal Power Agency - Mayor Pickett

Department: Administration

Subject: SRMPA Report

Background: The Sam Rayburn Municipal Power Agency supplies the wholesale electrical energy needs of the member cities of Liberty, Jasper and Livingston. Mayor Pickett is the President of the Sam Rayburn Municipal Power Agency and desires to provide the Council and the public with updates on the Agency's projects and activities.

Funding Source:

Staff Recommendation:

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: Mayor, Council and Staff Comments

Department: Administration

Subject: Mayor, Council and Staff Comments

Background: This agenda item relates to expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary recognitions of City officials, employees or other citizens; reminders about upcoming events organized or sponsored by the City or other entity, that are scheduled to be attended by City officials or employees; inquiry of staff regarding specific factual information or existing policies.

Funding Source:

Staff Recommendation:

1829 Sam Houston
Liberty, TX 77575
www.cityofliberty.org

April Gilliland
City Secretary
936-336-3684

The City of Liberty
City Council

Regular Meeting

~ Minutes ~

Tuesday, January 10, 2023 | **6:00 PM** | **City Council Chambers**

I. CALL TO ORDER

This meeting was called to order on January 10, 2023 in the City Council Chambers, 1829 Sam Houston Street, Liberty, Texas at 6:00 p.m. by Mayor Carl Pickett.

A.

Attendee Name	Present	Absent	Late	Arrived
Mayor Carl Pickett	X			
Mayor Pro Tem Diane Driggers	X			
Council Member Dennis Beasley	X			
Council Member Libby Simonson	X			
Council Member Chipper Smith	X			
Council Member Tommy Brents	X			
Council Member Ed Seymour	X			

II. INVOCATION

Invocation was given by Pastor Revlon Belle, Lily of the Valley Missionary Baptist Church, located in Liberty, Texas.

III. PLEDGE OF ALLEGIANCE

The Pledge to the American Flag was led by Assistant City Manager Chris Jarmon and the pledge to the Texas Flag was led by Police Chief Gary Martin.

IV. ACKNOWLEDGEMENT OF GUESTS AND VISITORS / PUBLIC COMMENT

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comment with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Pickett welcomed guests and visitors, opening the floor for public comment to those individuals wishing to address the Council. Pastor Revlon Belle mentioned to Council the road conditions of South Liberty Oilfield.

V. PRESENTATIONS / REPORTS

A. City Manager's Report - City Manager Tom Warner - Topics include freezing weather, electrical outages, solid waste collection, tax revenue and electrical projects.

City Manager Tom Warner reported on the following:

- December 22, 2022 Freeze
- City-wide power outage
- Frontier Waste
- PTC Taxable Value
- Street Rehab Program
- Electrical Projects

B. Finance Report - Assistant City Manager/CFO Naomi Herrington

Assistant City Manager / CFO Naomi Herrington reported that the November 2022 reports were not ready due to technical issues with software and as soon as the issues were fixed she would get the reports out.

C. Department Reports

Monthly reports are submitted by departments and are attached to the agenda for the council to review and to comment on or ask questions that they may have. Council Member Brents asked questions about the golf course and library reports, Mayor Picket asked about the electrical outages, and Councilmember Smith asked about Popeyes rebuilding.

D. Sam Rayburn Municipal Power Agency - Mayor Pickett

Mayor Pickett, President of the Sam Rayburn Municipal Power Agency, stated that the next meeting for SRMPA should be held on Tuesday, January 17th, at the city hall in Livingston. A short discussion on the pricing of electricity was held.

E. Mayor, Council and Staff Comments

Mayor Pickett offered comments regarding a bicycle event being held by HGAC in the park on January 21st and invited everyone to Coffee with the Mayor on January 19th at 7:30 am. Police Chief Martin thanked everyone for their support for Silver Santa and shop with a cop events.

VI. CONSENT AGENDA

All consent items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, and if such a request is made, the item will be removed from the Consent Agenda and considered in a normal sequence on the agenda.

A motion was made by Council Member Simonson to approve all items on the consent agenda and seconded by Council Member Smith. The motion passed 7 to 0 with all present voting yes.

A. Minutes Approval

1. December 13, 2022

2. December 21, 2022

VII. REGULAR AGENDA

A. Regular Session

1. A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR THE FIRE STATION NO. 1 ROOF RETROFIT PROJECT.

During the September 27, 2022, City Council Work Session, staff reported the architect had completed the schematic design phase and prepared cost estimates for the renovations to Station No.1. The estimated probable cost for Fire Station 1 is $1,697,396 of which $375,000.00 was allocated for the roof retrofit. City council approved the expenditures from the Cambridge Fund during the October 25, 2022, City Council Meeting. On December 20, 2022, bids were received for the Fire Station No.1 Roof Retrofit Project. Four (4) bids were received, ranging from the apparent low bid of $361,850.00 to the high bid of $429,000.00. The architect's opinion of the probable cost of the project was $375,000.00. The apparent low bidder on the project is Mike Barnett Construction of Port Neches Texas. The contractor will have 90 days to complete the project and the construction will not impact the operations of the Fire Department. A motion was made by Council Member Simonson to approve awarding the bid for the Fire Station No. 1 Roof Retrofit project to Mike Barnet Construction in the amount of $361,850 and seconded by Council Member Beasley. The motion passed 7 to 0 with all present voting yes.

2. A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, REJECTING ALL BIDS FOR THE FIRE STATION NO. 1 RENOVATION PROJECT.

During the September 27, 2022, City Council Work Session, staff reported the architect had completed the schematic design phase and prepared cost estimates for the renovations to Station No.1. The estimated probable cost for Fire Station 1 is $1,696,248.00, of which includes $375,000.00 for the Roof Retro Project. When reviewing Fire Station No. 1, the architect identified major issues with the station. The areas of the building needing immediate attention included roof repairs, sealing of potential water intrusion areas, insulation, HVAC, ceiling, restrooms, sleeping quarters, day room and building code related items. City Council approved the expenditures from the Cambridge Fund during the October 25, 2022, City Council Meeting. On December 20, 2022, one bid was received for the Fire Station No.1 Renovation Project with a base bid amount of $1,684,000.00 and an additional $45,800 for alternate items. The architect's opinion of the probable cost of the project was $1,185,318.00. The architect contacted several contractors who reviewed the plans and specifications and inquired why they did not submit a bid. The contractors indicated that they were awaiting the results of other bids and did not want to over extend themselves and/or they were unable to get quotes from subcontractors due to the holiday season. The architect is recommending that the project be rebid with a bid opening date in February. A motion was made by Council Member Seymour rejecting all bids for the Fire Station No. 1 renovation projects and seconded by Council Member Beasley. The motion passed 7 to 0 with all present voting yes.

3. AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF LIBERTY, TEXAS, CHAPTER 12, TRAFFIC AND VEHICLES, ARTICLE 12.01, GENERAL PROVISIONS, REGULATING PARADES.

During the December 13, 2022, City Council Meeting Work Session, City Council discussed proposed changes to Sections 12.01.002 Definitions and 12.01.002. Permit for Processions and Parades. The existing ordinance only requires a permit from the chief of police when a funeral or other procession or parade that includes two hundred (200) or more persons or fifty (50) or more vehicles. The permit shall be issued if the procession or parade will not unduly disturb public order or welfare. Major changes to the existing ordinance included adding the following definitions: applicant, commercial parade, parade permit and permittee and removing the residence district definition. Additionally, sections involving enforcement, interference with parade, requirements for parade permit & exceptions, application, fees, standards for permit issuance, denial or renovation of permits, appeal procedures and parade etiquette are proposed amendments to the ordinance. During the work session, City Council considered other potential changes but opted to proceed with the proposed ordinance as is and revisit the ordinance at a later date. A motion was made by Council Member Driggers to approve Amending the code of ordinances of the City of Liberty, Texas, Chapter 12, Traffic and

Vehicles, Section 12.01.001 Definitions and Section 12.01.02 Permit for Processions and Parades and seconded by Council Member Simonson. The motion passed 7 to 0 with all present voting yes.

4. AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, AMENDING THE MASTER FEE SCHEDULE BY ADOPTING FIRE MITIGATION RATES, AND PROVIDING FOR AN EFFECTIVE DATE.

A discussion regarding the reestablishment of Fire Mitigation Rates was held during the December 23, 2022, City Council Work Session. Each year the Fire Department responds to various incidents such as motor vehicle accidents, hazmat spills, conducts fire investigations, responds to fires, water incidents and back country or special rescues. Most of these incidents are covered by the involved party's insurance. Additionally, for example, motor vehicle accidents do not always involve residents of the city. A copy of the proposed Fire Mitigation rates is enclosed. These rates are based on actual costs using amortized schedules for apparatus (including useful life, equipment repairs and maintenance). Labor rates include an average department's actual labor costs, including wages, retirement, benefits, workers' compensation, etc. In addition to the establishment of the rates, a service agreement will be executed by the City Manager for the billing and collection of these fees. The billing and collection fees typically range from 15% to 22% depending on the firm selected. The establishment of Fire Mitigation Rates is estimated to generate approximately $60,000 per year with billing and collection costs totaling between $9,000 to $13,200 per year. A motion was made by Council Member Simonson to approve the ordinance of the City of Liberty, Texas, amending the master fee schedule by adopting fire mitigation rates and seconded by Council Member Smith. The motion passed 5 to 2 with Council Members Brents and Driggers voting no.

B. Executive Session

At 6:49 p.m., Mayor Pickett closed the open meeting and opened the Executive Session as authorized by Title 5, Chapter 551 of the Texas Government Code.

1. Texas Government Code §551.071 - Private Consultation with Attorney

Discussion with attorney regarding contemplated/pending litigation and/or regarding matters protected by attorney/client privilege.

2. Texas Government Code §551.087 - Deliberation Regarding Economic Development Negotiations.

Discussion regarding economic development negotiations.

3. Texas Government Code §551.074 - Personnel Matters.

To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

4. Texas Government Code §551.072 - Deliberation Regarding Real Property

Discussion regarding the possible purchase and/or sale of property.

C. Reconvene into Regular Session

At 7:24 p.m., Mayor Pickett closed the Executive Session and reconvened the open meeting.

1. Consider and take possible action on legal matters discussed in executive session.

No Action Taken

2. Consider and take possible action on economic development matters discussed in executive session.

No Action Taken

3. Consider and take possible action on personnel matters discussed in the executive session.

No Action Taken

4. Consider and take action on real estate matters discussed in executive session

No Action Taken

VIII. ADJOURNMENT

A. Motion To: Adjourn

With no further business to discuss, Mayor Pickett adjourned the meeting at 7:26 p.m.

____
Carl Pickett, Mayor

ATTEST:

____
April Gilliland, City Secretary

The City of Liberty

City Council

Special Called Meeting

~ Minutes ~

1829 Sam Houston
Liberty, TX 77575
www.cityofliberty.org

April Gilliland
City Secretary
936-336-3684

Tuesday, January 24, 2023 | **6:00 PM** | **City Council Chambers**

I. CALL TO ORDER

This meeting was called to order on January 24, 2023 in the City Council Chambers, 1829 Sam Houston Street, Liberty, Texas at 6:00 p.m. by Mayor Carl Pickett.

A.

Attendee Name	Present	Absent	Late	Arrived
Mayor Carl Pickett	X			
Mayor Pro Tem Diane Driggers	X			
Council Member Dennis Beasley	X			
Council Member Libby Simonson	X			
Council Member Chipper Smith	X			
Council Member Tommy Brents	X			
Council Member Ed Seymour	X			

II. ACKNOWLEDGEMENT OF GUESTS AND VISITORS / PUBLIC COMMENT

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comment with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Pickett welcomed guests and visitors, opening the floor for public comment to those individuals wishing to address the Council. Mayor Pickett read a letter from the United States Post Office in response to the letter written to local Postmaster regarding the removal of the outside collection box.

III. REGULAR AGENDA

A. Regular Session

1. **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS ORDERING A GENERAL ELECTION TO BE HELD ON THE 6TH DAY OF MAY, 2023 FOR THE PURPOSE OF ELECTING THREE COUNCILMEMBERS; AUTHORIZING A JOINT ELECTION AGREEMENT AND ELECTION SERVICES CONTRACT BY AND BETWEEN THE CITY OF LIBERTY, THE LIBERTY INDEPENDENT SCHOOL DISTRICT, ANY OTHER CONTRACTING ENTITIES AND THE LIBERTY COUNTY ELECTIONS ADMINISTRATOR; PROVIDING FOR EARLY**

VOTING; PROVIDING FOR PUBLICATION AND NOTICE OF ELECTION; ESTABLISHING OTHER PROCEDURES FOR CONDUCT OF THE ELECTION; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

This Ordinance calls for an election to be held on May 6, 2023, for the purpose of electing three (3) City Council Members. Those Council Members whose terms expire in May are: Mayor Pro Tem Diane Driggers, and Council Members Libby Simonson and Dennis Beasley. Additionally, City Council is requested to authorize the City Manager to execute an Election Services Contract with the Liberty County Elections Officer. A motion was made by Council Member Seymour to approve the ordinance ordering a general election to be held May 6, 2023 and seconded by Council Member Brents. The motion passed 7 to 0 with all present voting yes.

2. A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, RESCINDING THE PRIOR ORDER OF ABATEMENT ON 608 GARRETT STREET.

On April 11, 2017, City Council approved an Order of Abatement for 608 Garrett Street. The order required the property owner of the structure to "weather-in" the structure within 90 days after the order was issued and complete the interior work within 180 days after the order was issued. The owner weathered-in the structure within the 90 day period and began interior repairs. The owner was unable to complete the interior repairs for health reasons. It is not known when the interior repairs stopped. The property is currently for sale and a buyer has submitted a contract that is dependent on the Order of Abatement being rescinded. The buyers plan to renovate the structure within 45 days. A motion was made by Council Member Simonson to approve the resolution rescinding the prior order of abatement on 608 Garrett Street and seconded by Council Member Brents. The motion passed 7 to 0 with all present voting yes.

3. First Reading - **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS; SAID RESOLUTION AUTHORIZING AN AWARD AND DISBURSEMENT OF LIBERTY COMMUNITY DEVELOPMENT CORPORATION FUNDS FOR AN ECONOMIC DEVELOPMENT GRANT TO KJ CHEMICALS, LLC.**

KJ Chemical plans to operate a chemical formulations facility at 4003 Beaumont. This is a new business in the City of Liberty. KJ Chemicals plans to hire no less than twelve (12) employees and, according to the owner, these jobs will pay \$20 to \$50 per hour. KJ Chemical also plans to invest at least \$3,000,000 in land, furniture, fixtures, equipment and utility upgrades. In return, LCDC will provide reimbursements for fire hydrant installations and utility upgrades in an amount not to exceed \$30,000. The work must be completed and invoices provided before any reimbursement is made. On January 17, 2023, the LCDC Board of Directors held a public hearing and voted 6-0 to approve an economic development agreement with KJ Chemical, LLC. First reading of the resolution was made by City Attorney Brandon Davis.

4. Second Reading - **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS; SAID RESOLUTION AUTHORIZING AN AWARD AND DISBURSEMENT OF LIBERTY COMMUNITY DEVELOPMENT CORPORATION FUNDS FOR AN ECONOMIC DEVELOPMENT GRANT TO KJ CHEMICALS, LLC.**

The second reading of the resolution was made by City Attorney Brandon Davis. A motion was made by Council Member Simonson to approve the resolution authorizing an award and disbursement of LCDC funds for an economic development grant to KJ Chemicals, LLC and seconded by Council Member Smith. The motion passed 7 to 0 with all present voting yes.

5. A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A

HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR THE FIRE HYDRANT REPLACEMENT PROJECT.

The Fiscal Year 2023 Capital Improvement Plan included $250,000 for the Fire Hydrant Replacement Project. This project would repair/replace thirteen (13) fire hydrants in all areas of the city. On January 19, 2023, six(6) bids were received for the Fire Hydrant Replacement Project. The bids ranged from the apparent low bid of $258,910 to the high bid of $635,000. The low bid was submitted by Bull-G Construction, LLC., of Houston. Since this company had not previously done work for the City, Public Works contacted several of their references. The references did not indicate any issues with the company or the work they completed. The company has completed various water and wastewater projects, including fire hydrant installation, repair and replacement. The additional $8,910 to cover the total bid cost is available in the Water/Wastewater Fund. A motion was made by Council Member Driggers to approve the resolution awarding the bid for the fire hydrant replacement project to Bull-G Construction and seconded by Council Member Brents. The motion passed 7 to 0 with all present voting yes.

6. **A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, APPROVING THE PURCHASE OF SECURITY CAMERAS AND DEVICES FROM FORD AV FOR USE AT THE ELECTRIC SUBSTATIONS AND AT THE WASTEWATER TREATMENT PLANT.**

Due to recent events at various electrical substations throughout the country, it is prudent to begin installing security cameras at the Liberty, Beaumont and Boomerang Substations and the Wastewater Treatment Plant. The cameras will provide an additional level of security that currently exists at the facilities combined with increased police patrols at these facilities. The estimated cost to install multiple cameras at each of the locations ranges from $123,000 to $144,000. A more exact price will be provided after an in-depth review of the design plans and specifications, a determination of the specific labor to be performed as well as the quantity, description, manufacturer and model of the materials selected for use. The cameras will be purchased from the company that installed the cameras at City Hall through BuyBoard, a purchasing cooperative. Additionally, the cameras and monitoring software system for these locations is the same as what currently exists at City Hall and eliminates the cost for new or additional licenses. A motion was made by Council Member Simonson to approve the resolution approving the purchase of security cameras and devices from Ford AV for use at the Electric substations and Wastewater Treatment Plant and seconded by Council Member Beasley. The motion passed 7 to 0 with all present voting yes.

B. Executive Session

At 6:28 p.m., Mayor Pickett closed the open meeting and opened the Executive Session as authorized by Title 5, Chapter 551 of the Texas Government Code.

1. **Texas Government Code §551.087 - Deliberation Regarding Economic Development Negotiations.**

2. **Texas Government Code §551.074 - Personnel Matters.**
   To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

3. **Texas Government Code §551.071 - Private Consultation with Attorney**
   Discussion with attorney regarding contemplated/pending litigation and/or regarding matters protected by attorney/client privilege.

C. Reconvene into Regular Session

At 6:53 p.m., Mayor Pickett closed the Executive Session and reconvened the open meeting.

IV. ADJOURNMENT

A. Motion To: Adjourn

With no further business to discuss, Mayor Pickett adjourned the meeting at 6:53 p.m.

____
Carl Pickett, Mayor

ATTEST:

____
April Gilliland, City Secretary

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, ACCEPTING THE FISCAL YEAR 2021-2022 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKS WATSON & CO., P.C., LLC.

Department: Finance

Subject: Annual Audit Fiscal Year 2021-2022

Background: Texas Local Government Code 103.001 requires that a municipality shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. An audit will check the accuracy of records, compliance with accounting methods, and the soundness of financial practices, including internal controls.

Funding Source: NA

Staff Recommendation: Staff recommends approval of the resolution accepting the Fiscal Year 2021-2022 Annual Audit.

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, ACCEPTING THE FISCAL YEAR 2021-2022 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKS WATSON & CO., P.C., LLC.

WHEREAS, Texas Local Government Code § 103.001 requires that a municipality shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit; and

WHEREAS, an audit will check the accuracy of records, compliance with accounting methods, and the soundness of financial practices, including internal controls; and

WHEREAS, Brooks Watson & Co., P.C., LLC, has prepared the City of Liberty's Annual Audit Report for the Fiscal Year 2021-2022.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas hereby accepts the Fiscal Year 2021-2022 Annual Audit Report as presented by Brooks Watson & Co., P.C., LLC.

PASSED AND APPROVED this ____ day of _____________________, 2023.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

ANNUAL FINANCIAL REPORT 2022

FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2022

CITY OF
LIBERTY, TEXAS

1829 SAM HOUSTON STREET | LIBERTY, TX | 77575
936.336.3684 | WWW.CITYOFLIBERTY.ORG

ANNUAL FINANCIAL REPORT

of the

City of Liberty, Texas

For the Year Ended
September 30, 2022

City of Liberty, Texas

TABLE OF CONTENTS

September 30, 2022

FINANCIAL SECTION

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BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Liberty, Texas:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Liberty, Texas (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Liberty, Texas, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Liberty, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note V.E. to the financial statements, the City restated beginning net position/fund balance for governmental activities, business-type activities, component unit activities, the general fund, the HMPG flood wall and levee fund, two nonmajor governmental funds, the electric fund, the water/wastewater fund, and the solid waste fund. These restatements were the result of corrections to the presentation of the LCDC fund (a discretely presented component unit for the current year ended) and various accounting errors occurring in the prior year. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Liberty, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the combining and individual nonmajor fund financial statements, the supplemental schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 9, 2023, on our consideration of the City of Liberty, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

BrooksWatson & Co.
Certified Public Accountants
Houston, Texas
February 9, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of the City of Liberty, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2022. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current-year results with those of the prior year, and discusses the positive and negative aspects of that comparison. GASB Statement No. 34 establishes the content of the minimum requirements for the MD&A. Please read the MD&A in conjunction with the City's financial statements, which follow this section.

The annual financial report is presented as compliant with the financial reporting model in effect pursuant to GASB Statement No. 34. This financial reporting model requires governments to present certain basic financial statements as well as an MD&A and certain other Required Supplementary Information (RSI). The basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources (net position) at September 30, 2022 by $96,902,517. Of this amount, $32,459,776 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

- The City's total net position increased by $7,264,602. The majority of the City's net position is invested in capital assets and restricted for specific purposes.

- The City's governmental funds reported combined ending fund balances of $6,954,941 at September 30, 2022, a decrease of $2,207,826 from the prior fiscal year; this includes a decrease of $1,332,201 in the general fund, a decrease of $50,744 in the debt service fund, a decrease of $364,733 in the capital projects fund, and a decrease of $325,074 in the nonmajor governmental funds.

- At the end of the fiscal year, unassigned fund balance for the general fund was $1,615,184 or 14% of total general fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include administration, recreation and leisure, economic development/tourism, public health/safety, public works, airport, golf course, and business and support services. The business-type activities of the City include electric, water and wastewater and solid waste operations.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the legally separate component unit, the Liberty Community Development Corporation, which the City is financially accountable. Financial information for this component unit are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 20-25 of this report.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental* activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The City maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, capital projects, debt service fund, HMPG Flood Wall and Levee, and American Rescue Plan fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in a separate section of the report.

The City adopts an annual appropriated budget for its general, debt service, capital projects, and certain special revenue funds. A budgetary comparison statement has been provided for the general fund and the major special revenue funds.

The basic governmental fund financial statements can be found on pages 26-35 of this report.

Proprietary Funds

The City's proprietary funds are all enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its electric, water/wastewater, and solid waste utility operations. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, debt service, capital improvements, meter maintenance, billing and collection. The City's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric fund, water/wastewater fund, and solid waste fund, all of which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 36-41 of this report.

Component Unit

The City maintains the accounting and financial statements for one component unit. The Liberty Community Development Corporation ("LCDC") is a discretely presented component unit and displayed on the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43-79 of this report.

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The required RSI includes a budgetary comparison schedule for the general fund and major special revenue funds, a schedule of changes in the net pension liability and related ratios and schedule of employer contributions for the Texas Municipal Retirement System. RSI can be found after the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of Liberty, Texas, assets and deferred outflows exceeded liabilities and deferred inflows by $96,902,517 as of September 30, 2022, in the primary government.

The largest portion of the City's net position, $59,880,084 reflects its investments in capital assets (e.g., land, buildings, improvements other than buildings, machinery and equipment, construction in progress), less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Liberty, Texas's net position of $4,562,657 represents resources that are subject to external restrictions on how they may be used. The remaining balance of $32,459,776 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Liberty, Texas is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2022			2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 15,013,118	$ 41,194,714	$ 56,207,832	$ 14,884,970	$ 26,835,652	$ 41,720,622
Internal balances	(3,073,806)	3,073,806	-	(3,089,232)	3,089,232	-
Long-term assets	46,623,760	27,600,259	74,224,019	43,328,211	28,394,690	71,722,901
Total Assets	58,563,072	71,868,779	130,431,851	55,123,949	58,319,574	113,443,523
Deferred Outflows	566,190	62,071	628,261	968,809	176,101	1,144,910
Current liabilities	5,978,317	2,391,729	8,370,046	3,983,578	2,366,106	6,349,684
Long-term liabilities	14,069,586	10,647,601	24,717,187	16,294,398	1,456,184	17,750,582
Total Liabilities	20,047,903	13,039,330	33,087,233	20,277,976	3,822,290	24,100,266
Deferred Inflows	960,038	110,324	1,070,362	733,144	117,108	850,252
Net Position:						
Net investment in capital assets	32,597,104	27,282,980	59,880,084	29,587,506	28,028,072	57,615,578
Restricted	4,456,889	105,768	4,562,657	2,689,145	3,091,923	5,781,068
Unrestricted	1,067,328	31,392,448	32,459,776	2,804,987	23,436,282	26,241,269
Total Net Position	$ 38,121,321	$ 58,781,196	$ 96,902,517	$ 35,081,638	$ 54,556,277	$ 89,637,915

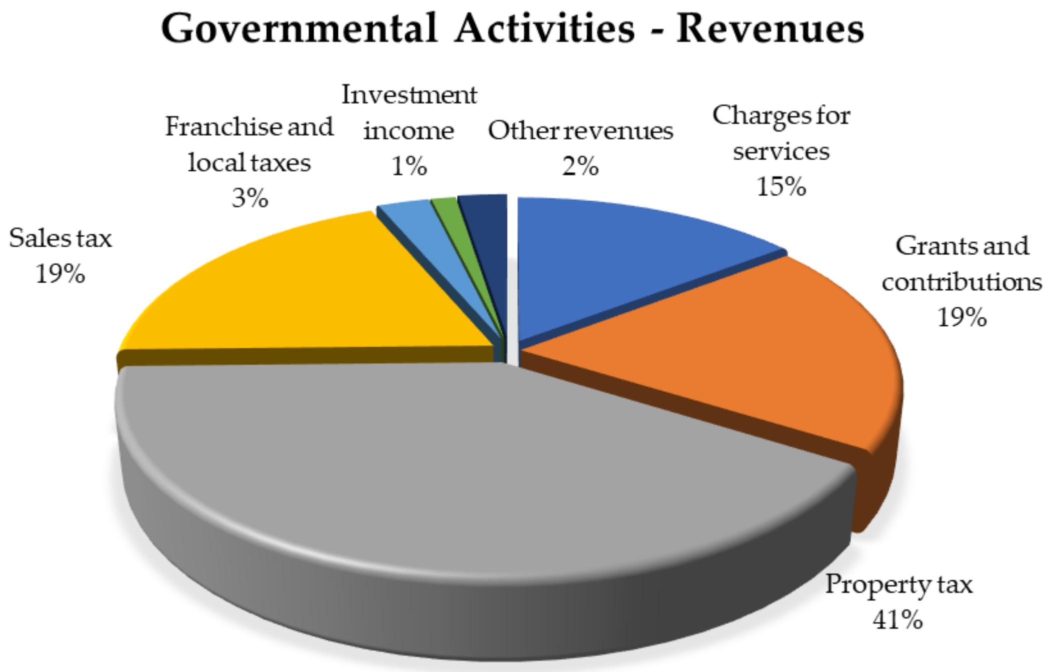
Current and other assets for business-type activities increased $14,359,062 primarily due to unspent certificate of obligation proceeds and increased net position over the course of the year. Long-term assets for governmental activities increased $3,295,549 due to infrastructure and capital additions during the year. Current liabilities increased $1,994,739 in governmental activities primarily as a result of new grant funds received in advanced and outstanding payables for capital improvements as of year end. Long-term liabilities for business-type activities increased $9,191,417 due to the aforementioned certificates of obligation proceeds received, which were unspent as of yearend.

Statement of Activities:

The following table provides a summary of the City's changes in net position:

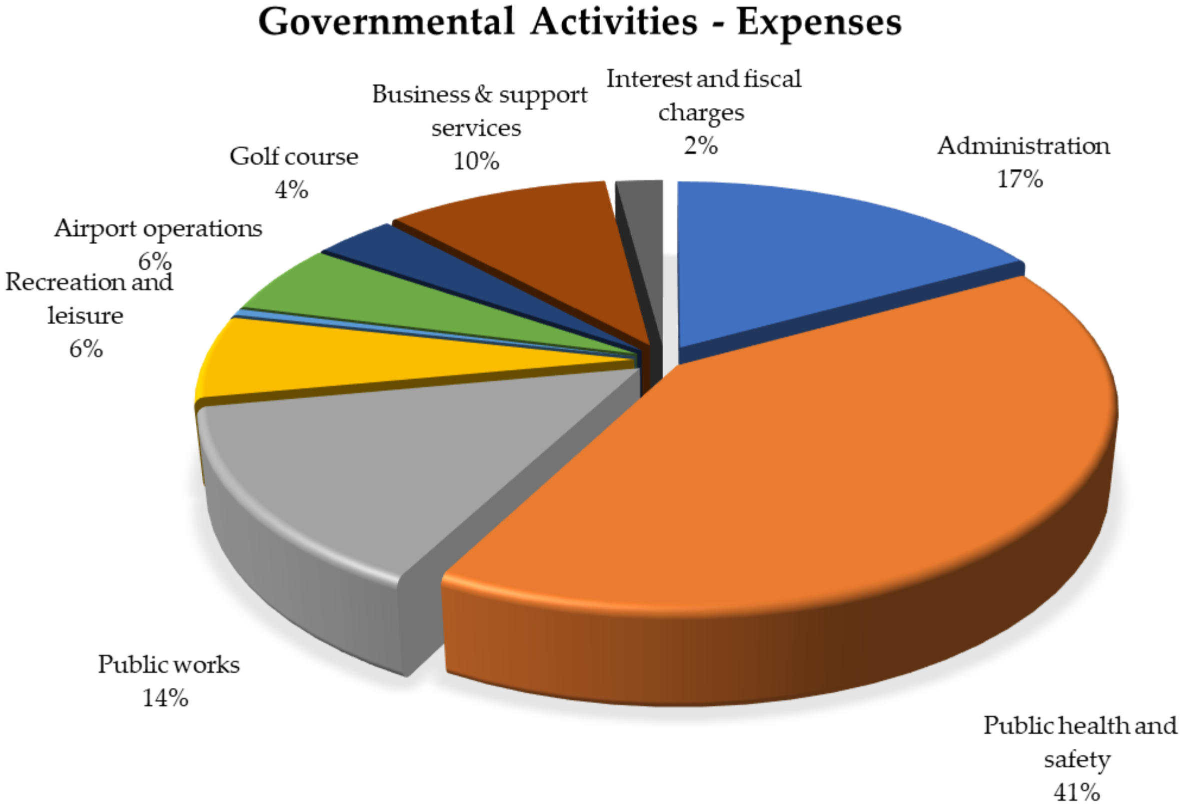
	For the Year Ended September 30, 2022			For the Year Ended September 30, 2021		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	$ 1,757,378	$ 17,881,732	$ 19,639,110	$ 1,713,833	$ 16,884,419	$ 18,598,252
Operating grants	126,062	-	126,062	613,230	-	613,230
Capital contributions	2,205,128	6,000,000	8,205,128	3,303,235	6,000,000	9,303,235
General revenues:						
Property tax	4,911,011	-	4,911,011	4,651,256	-	4,651,256
Sales tax	2,288,204	-	2,288,204	2,177,800	-	2,177,800
Franchise & local taxes	314,187	-	314,187	239,065	-	239,065
Investment income	151,399	181,992	333,391	87,575	198,777	286,352
Other revenues	301,390	-	301,390	131,359	47,701	179,060
Total Revenues	12,054,759	24,063,724	36,118,483	12,917,353	23,130,897	36,048,250
Expenses						
Administration	1,675,202	-	1,675,202	1,448,475	-	1,448,475
Public health and safety	6,014,165	-	6,014,165	5,706,134	-	5,706,134
Public works	2,104,155	-	2,104,155	1,464,904	-	1,464,904
Recreation and leisure	1,098,671	-	1,098,671	906,665	-	906,665
Econ. Dev/tourism	70,061	-	70,061	132,692	-	132,692
Airport operations	804,127	-	804,127	492,334	-	492,334
Golf course	490,876	-	490,876	524,769	-	524,769
Bus. & support services	1,368,228	-	1,368,228	954,064	-	954,064
Int. & fiscal charges	289,029	278,011	567,040	458,788	40,913	499,701
Electric	-	10,111,226	10,111,226	-	11,985,024	11,985,024
Water and wastewater	-	3,938,889	3,938,889	-	2,613,408	2,613,408
Solid waste	-	611,241	611,241	-	571,400	571,400
Total Expenses	13,914,514	14,939,367	28,853,881	12,088,825	15,210,745	27,299,570
Change in Net Position Before Transfers	(1,859,755)	9,124,357	7,264,602	828,528	7,920,152	8,748,680
Transfers	4,899,438	(4,899,438)	-	2,365,648	(2,365,648)	-
Total	4,899,438	(4,899,438)	-	2,365,648	(2,365,648)	-
Change in Net Position	3,039,683	4,224,919	7,264,602	3,194,176	5,554,504	8,748,680
Beginning Net Position	35,081,638	54,556,277	89,637,915	31,887,462	49,001,773	80,889,235
Ending Net Position	$ 38,121,321	$ 58,781,196	$ 96,902,517	$ 35,081,638	$ 54,556,277	$ 89,637,915

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.



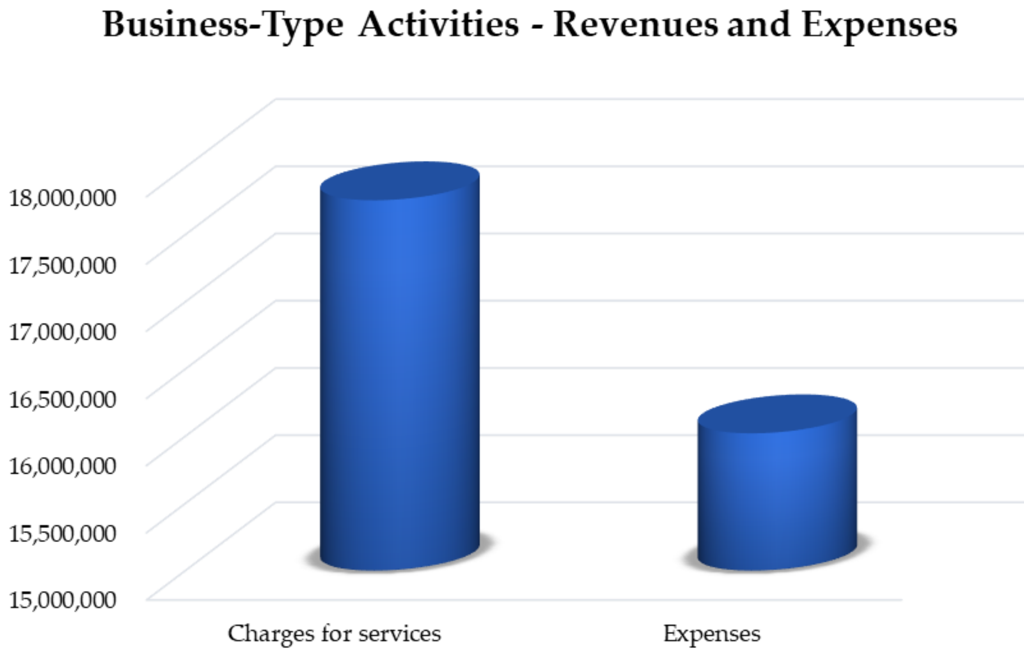
For the year ended September 30, 2022, revenues from governmental activities totaled $12,054,759. Property tax and sales tax are the City's largest general revenue sources. Overall revenue decreased $862,594 or 7% from the prior year. This decrease is due to a reduction in grants and contributions. Sales taxes and franchise taxes increased by $259,755 or 6% and $110,404 or 5%, respectively. These increases are primarily due to economic growth fueled by local purchases. Property taxes increased by $259,755 or 6% due to ascending appraisal values and greater tax rate compared to the prior year. Capital and operating contributions decreased by $1,585,275 primarily due to nonrecurring capital contributions received in the prior year. Investment income increased by $63,824 or 73% due to greater interest-bearing cash accounts over the course of the year. All other revenues remained relatively stable when compared to the previous year.

This graph shows the governmental function expenses of the City:



For the year ended September 30, 2022, expenses for governmental activities totaled $13,914,514. This represents an increase of $1,825,689 or 15% from the prior year. The City's largest functional expense is public health and safety totaling $6,014,165, which increased by $308,031 or 5% and is considered minimal. Public works expenses increased by $639,251 or 44% primarily due to greater annual depreciation resulting from sanitary sewer improvements being transferred to in-service assets during the year. Airport expenses increased by $311,793 or 63% primarily due to greater aviation fuel expenses, as fuel prices and public use of the municipal airport was on the rise in the current year. Business and support services increased by $414,164 or 43% primarily as a result of greater personnel costs, vehicle support expenses, and nonrecurring credit card fees recognized in the current year. Interest and fiscal charges decreased by $169,759 or 59% primarily resulting from nonrecurring bond issuance costs recognized in the prior year. All other governmental activities expenses remained relatively consistent with the prior year.

Business-type activities are shown comparing operating costs to revenues generated by related services.



For the year ended September 30, 2022, charges for services by business-type activities totaled $17,881,732. This represents an increase of $997,313 and 6% from the previous year primarily due to greater utility service rates charged to customers in the current year.

Total business-type activity expenses decreased by $271,378 or 2% to a total of $14,939,367. Electric expenses totaled $10,111,226, while water/wastewater and solid waste utility operations totaled $4,216,900 (includes interest and fiscal charges) and $611,241, respectively. Solid waste related expenses remained consistent with the prior year. Electric fund expenses decreased by $1,873,798 or 16% primarily due to an increased rebate of electric costs from SRMRP, lower electricity consumption by a major customer and purchased electric power in the current year. This decline resulted from the bankruptcy of PTC Liberty Tubular, a major customer that ceased plant operations in the current year. In addition, nonrecurring electric buydown expenses were incurred in the prior year. Water and wastewater fund expenses increased by $1,325,481 or 34% primarily as a result nonrecurring maintenance on the sewer plant and equipment, increased legal fees, and a write off of customer receivables during the current year. Interest and fiscal charges increased by $237,098 primarily as a result of nonrecurring bond issuance costs and new certificates of obligation issued in the current year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

At September 30, 2022, the City's governmental funds reported combined fund balances of $6,954,941, a decrease of $2,207,826 in comparison with the prior year. Approximately 21% of this amount, $1,435,016**,** constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, or committed* to indicate that it is 1) not in spendable form $48,509, 2) restricted for particular purposes $4,456,889, or 3) assigned for capital improvements $1,014,527.

As of the end of the year the general fund reflected a total fund balance of $2,572,427. Of this, $48,509 is considered not in spendable form, $12,009 is restricted, $896,725 is assigned, and $1,615,184 is unassigned. General fund balance decreased by $1,332,201 during the current year primarily as a result of less than anticipated transfers in from other funds.

As a measure of the general fund's liquidity, it may be useful to compare total unassigned fund balance to total fund expenditures. The unassigned (the amount available for spending) fund balance of the general fund of $1,615,184 is 14% of total general fund expenditures.

The debt service fund had an ending fund balance of $2,567,022 on September 30, 2022, a decrease of $50,744 primarily due to debt service expenditures exceeding current year revenues. During the year, the fund recorded total principal and interest payments totaling $1,714,893 and property tax revenue of $1,634,707.

The capital projects fund had an ending fund balance of $1,200,919 at September 30, 2022, an decrease of $364,733 when compared to the prior year. This decrease is primarily attributable to greater capital expenditures than intergovernmental revenues and transfers in.

The HMPG flood wall and levee fund had an ending fund balance of $83,371, a decrease of $135,074 is primarily due to greater than anticipated revenues and less than anticipated expenditures.

The American Rescue Plan fund had an ending fund balance of $0. The fund balance did not change over the course of the year. The current year revenues were equal to current year expenditures. The fund received $2,306,209 of grant revenues in advance over the course of the year.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position in the City's largest proprietary fund, the electric fund, totaled $37,895,604. Unrestricted net position at the close of the fiscal year for all proprietary funds amounted to $31,392,448, an increase of $7,956,166 over the previous year. Total investment in capital assets, net of related debt was $27,282,980, and capital assets, net of depreciation totaled $27,600,259.

GENERAL FUND BUDGETARY HIGHLIGHTS

Total budgeted revenues of $7,224,912 were less than actual revenues of $7,748,562, resulting in a total positive revenue variance of $523,650. All actual revenues were greater than the budgeted amounts, with the exception of charges for services and rents/royalties. Total budgeted expenditures of $12,115,590 were more than actual expenditures of $11,186,664, resulting in a total positive expenditure variance of $928,926. All departmental expenditures were less than the budgeted amounts, with the exception of the police department. Expenditures did not exceed appropriations at the legal level of control. No budget amendments were approved during the year.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested $46,623,760 in a variety of capital assets and infrastructure, net of accumulated depreciation. The City's business-type activities funds had invested $27,600,259 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, equipment, park improvements, and infrastructure.

Major capital asset events during the current year include the following:

- Flood wall and levee improvements totaling $925,912.
- Investments to the City's library for $970,647.
- Golf course renovations totaling $1,576,081.
- Fire station renovations for $145,176.
- Street rehabilitation project improvements totaling $1,333,280.
- Purchased three new police vehicles for $211,578.
- Console improvements for dispatch vehicle amounting to $123,835.
- Sanitary sewer extension for $146,410.
- Waterline valve replacement for $88,986.

More detailed information about the City's capital assets is presented in note IV. D to the financial statements.

LONG-TERM DEBT

The City's outstanding bonds, notes payable, capital leases and certificates of obligation, net of all premiums and discounts, increased by $8,366,963 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year was $23,979,774, net of all premiums and discounts. Of this amount, $21,920,000 (excluding unamortized premium/discount) comprises of bonded debt backed by the full faith and credit of the City, and the remaining represents bonds secured solely by self-supporting activities.

More detailed information about the City's long-term liabilities is presented in note IV.E to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The property values, as certified on the 2022 tax roll, was $743,916,400 or 3.94% over the 2021 property values. However, the total values of taxable property for tax year 2022 are $717,135,490 or 2.0% higher than the previous tax year, with the values under protest and tax ceiling properties included. This is an increase of $1,409,964 over the 2021 total taxable value. The value of property under protest and the tax ceilings at the time the certified tax roll was received was $78,107,046 and $104,787,996, respectively. Of the amount under protest, approximately $68,000,000 was for one property. Although an agreement has not been executed on the final value, it is anticipated that the final value will result in a loss of taxable value of $38,400,000 from previous years. The remaining $10.l million remaining under protest has not been determined at this time. The increase in the tax ceiling was 8.9% or $8,544,208 over the 2021 values. The FY 2022 Budget also includes revenue from the Industrial District Agreement (IDA) executed in 2019 between the Moss Bluff Hub Partners, INC., and the City. The anticipated revenue for FY 2022 from the IDA agreement is $450,000.

Sale and Use Taxes and Property Taxes are the largest sources of revenue in the General Fund representing 20.3% and 23.5%, respectively. The FY 2022 Budget anticipates an increase of 2.3% growth in sales tax revenue and a 0.66% decrease in property tax revenue over the FY 2022 Budget.

The recent changes in tax legislation by the State Legislature as resulted in a change in calculating the tax rate. The Administration is proposing a decrease in the tax rate to the voter approval rate of $.6122 for Fiscal Year 2023. The no new tax rate of .5581 per $100 of assessed value will not generate sufficient revenues to cover the loss in property values protested and the increase in debt service. The current tax rate of $0.6372 per $ 100 of assessed value is proposed to be decreased to $0.6122 per $100 of assessed value. Of the FY 2022 assessed value, $0.3727 will be allocated to the General Fund and $0.2395 will be apportioned to debt service.

The proposed 2022 Budget includes the elimination of two positions. The duties of the two eliminated positions were absorbed by existing employees having similar responsibilities. Additionally, a 4% cost increase in health care costs for employees and dependents is included in the budget for all full-time employees. The cost for employee only insurance will continue to be paid for by the City. The cost of dependent coverage will be split between the City and the employee on a 55% and 45% basis, respectively. Additionally, a 3% wage increase for all employees has been included in next year's budget.

A balanced general fund budget is proposed with revenues and expenditures of $10,825,575.00. This is a 5.8% or $587,710.00 increase over the Fiscal Year 2022 Budget.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Financial Department.

BASIC FINANCIAL STATEMENTS

City of Liberty, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

September 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents	$ 13,075,907	$ 27,182,901	$ 40,258,808
Investments	253,798	10,632,362	10,886,160
Receivables, net	1,631,732	2,960,214	4,591,946
Due from primary government	-	-	-
Internal balances	(3,073,806)	3,073,806	-
Inventories	51,681	419,237	470,918
Total Current Assets	11,939,312	44,268,520	56,207,832
Capital assets:			
Non-depreciable	14,539,112	7,781,378	22,320,490
Net depreciable capital assets	32,084,648	19,818,881	51,903,529
Total Noncurrent Assets	46,623,760	27,600,259	74,224,019
Total Assets	58,563,072	71,868,779	130,431,851
Deferred Outflows of Resources			
Pension outflows	540,133	62,071	602,204
Deferred charge on refunding	26,057	-	26,057
Total Deferred Outflows of Resources	566,190	62,071	628,261

Component Unit
LCDC
$ 2,523,041
-
196,029
95,322
-
-
2,814,392
-
-
-
2,814,392
-
-
-

City of Liberty, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts payable	$ 1,563,478	$ 1,279,661	$ 2,843,139
Accrued liabilities	110,430	32,248	142,678
Due to component unit	93,058	2,264	95,322
Deposits payable	-	603,149	603,149
Grants received in advance	2,306,209	-	2,306,209
Unearned revenue	-	5,448	5,448
Compensated absences, current	453,973	53,146	507,119
Accrued interest payable	27,343	95,813	123,156
Long-term debt due in one year	1,423,826	320,000	1,743,826
	5,978,317	2,391,729	8,370,046
Noncurrent liabilities:			
Net pension liability	2,116,016	243,164	2,359,180
Compensated absences, noncurrent	50,441	5,906	56,347
Long-term debt due in more than one year	11,903,129	10,398,531	22,301,660
Total Noncurrent Liabilities	14,069,586	10,647,601	24,717,187
Total Liabilities	20,047,903	13,039,330	33,087,233
Deferred Inflows of Resources			
Pension inflows	960,038	110,324	1,070,362
Total Deferred Inflows of Resources	960,038	110,324	1,070,362
Net Position			
Net investment in capital assets	32,597,104	27,282,980	59,880,084
Restricted for:			
Debt service	2,601,743	105,768	2,707,511
Public education	62,582	-	62,582
Public safety	58,116	-	58,116
Tourism	108,998	-	108,998
Library	340,153	-	340,153
Capital projects	1,285,297	-	1,285,297
Community development	-	-	-
Unrestricted	1,067,328	31,392,448	32,459,776
Total Net Position	$ 38,121,321	$ 58,781,196	$ 96,902,517

See Notes to Financial Statements.

Component Unit
LCDC
$ -
-
-
-
-
-
-
9,627
172,763
182,390
-
-
2,375,395
2,375,395
2,557,785
-
-
-
78,917
-
-
-
-
-
177,690
-
$ 256,607

City of Liberty, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary Government				
Governmental Activities				
Administration	$ 1,675,202	$ -	$ -	$ -
Public health and safety	6,014,165	1,097,461	30,727	-
Public works	2,104,155	115,016	95,335	1,522,460
Recreation and leisure	1,098,671	29,342	-	-
Economic development/tourism	70,061	35,000	-	248,373
Airport operations	804,127	480,559	-	76,510
Golf course	490,876	-	-	357,785
Business & support services	1,368,228	-	-	-
Interest and fiscal charges	289,029	-	-	-
Total Governmental Activities	13,914,514	1,757,378	126,062	2,205,128
Business-Type Activities				
Electric	10,111,226	12,506,530	6,000,000	-
Water and wastewater	4,216,900	4,564,974	-	-
Solid waste	611,241	810,228	-	-
Total Business-Type Activities	14,939,367	17,881,732	6,000,000	-
Total Primary Government	$ 28,853,881	$ 19,639,110	$ 6,126,062	$ 2,205,128
Component Units				
LCDC	1,123,136	-	-	-
Total Component Units	$ 1,123,136	$ -	$ -	$ -

General Revenues:

Taxes

Property taxes

Sales taxes

Franchise and local taxes

Other revenues

Investment income

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	LCDC
$ (1,675,202)	$ -	$ (1,675,202)	$ -
(4,885,977)	-	(4,885,977)	-
(371,344)	-	(371,344)	-
(1,069,329)	-	(1,069,329)	-
213,312	-	213,312	-
(247,058)	-	(247,058)	-
(133,091)	-	(133,091)	-
(1,368,228)	-	(1,368,228)	-
(289,029)	-	(289,029)	-
(9,825,946)	-	(9,825,946)	-
-	8,395,304	8,395,304	-
-	348,074	348,074	-
-	198,987	198,987	-
-	8,942,365	8,942,365	-
(9,825,946)	8,942,365	(883,581)	-
			(1,123,136)
			(1,123,136)
4,911,011	-	4,911,011	-
2,288,204	-	2,288,204	1,141,845
314,187	-	314,187	-
301,390	-	301,390	-
151,399	181,992	333,391	29,854
4,899,438	(4,899,438)	-	-
12,865,629	(4,717,446)	8,148,183	1,171,699
3,039,683	4,224,919	7,264,602	48,563
35,081,638	54,556,277	89,637,915	208,044
$ 38,121,321	$ 58,781,196	$ 96,902,517	$ 256,607

City of Liberty, Texas

BALANCE SHEET

GOVERNMENTAL FUNDS (Page 1 of 2)

September 30, 2022

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
Assets				
Cash and cash equivalents	$ 2,254,624	$ 2,554,309	$ 2,128,184	$ 3,372,870
Investments	-	-	-	-
Accounts receivable, net	755,447	186,579	-	678,624
Due from other funds	561,292	13,453	-	-
Inventories	48,509	-	-	-
Total Assets	$ 3,619,872	$ 2,754,341	$ 2,128,184	$ 4,051,494
Liabilities				
Accounts payable	613,771	740	927,265	-
Accrued liabilities	-	-	-	110,430
Grants received in advance	-	-	-	-
Due to component unit	93,058	-	-	-
Due to other funds	13,453	-	-	3,460,239
Total Liabilities	720,282	740	927,265	3,570,669
Deferred Inflows of Resources				
Unavailable revenue - property taxes	327,163	186,579	-	-
Unavailable revenue - grants	-	-	-	397,454
Total Deferred Inflows of Resources	327,163	186,579	-	397,454
Fund Balances				
Nonspendable:				
Inventories	48,509	-	-	-
Restricted for:				
Debt service	-	2,567,022	-	-
Public education	-	-	-	-
Public safety	12,009	-	-	-
Tourism	-	-	-	-
Library	-	-	-	-
Capital projects	-	-	1,200,919	83,371
Assigned	896,725	-	-	-
Unassigned	1,615,184	-	-	-
Total Fund Balances	2,572,427	2,567,022	1,200,919	83,371
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,619,872	$ 2,753,601	$ 1,200,919	$ 480,825

See Notes to Financial Statements.

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
$ 2,306,209	$ 459,711	$ 13,075,907
-	253,798	253,798
-	11,082	1,631,732
-	-	574,745
-	3,172	51,681
$ 2,306,209	$ 727,763	$ 15,587,863
-	21,702	1,563,478
-	-	110,430
2,306,209	-	2,306,209
-	-	93,058
-	174,859	3,648,551
2,306,209	196,561	7,721,726
-	-	513,742
-	-	397,454
-	-	911,196
-	-	48,509
-	34,721	2,601,743
-	62,582	62,582
-	46,107	58,116
-	108,998	108,998
-	340,153	340,153
-	1,007	1,285,297
-	117,802	1,014,527
-	(180,168)	1,435,016
-	531,202	6,954,941
$ -	$ 727,763	$ 14,676,667

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City of Liberty, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

September 30, 2022

Fund Balances - Total Governmental Funds	$	6,954,941
Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets - non-depreciable		14,539,112
Capital assets - net depreciable		32,084,648
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		911,196
Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time		
Pension inflows		(960,038)
Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditures) until then		
Pension outflows		540,133
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.		
Accrued interest		(27,343)
Deferred charges:		
Deferred charges on refunding		26,057
Bond premium		(946,243)
Net pension liability		(2,116,016)
Compensated absences		(504,414)
Non-current liabilities due in one year		(1,423,826)
Non-current liabilities due in more than one year		(10,956,886)
Net Position of Governmental Activities	$	38,121,321

See Notes to Financial Statements.

City of Liberty, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS (Page 1 of 2)

For the Year Ended September 30, 2022

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
Revenues				
Property tax	$ 3,421,740	$ 1,634,707	$ -	$ -
Sales tax	2,288,204	-	-	-
Franchise and local taxes	243,409	-	-	-
License and permits	115,016	-	-	-
Intergovernmental	374,435	-	288,500	836,506
Charges for services	886,732	-	-	-
Fines and forfeitures	222,394	-	-	-
Investment income	113,620	29,442	-	-
Other revenue	79,312	-	-	-
Rents and royalties	3,700	-	-	-
Total Revenues	7,748,562	1,664,149	288,500	836,506
Expenditures				
Current:				
General government	1,112,504	-	-	-
Fire/EMS	2,462,431	-	-	-
Police	2,776,652	-	-	-
Municipal court	194,226	-	-	-
Animal control	125,872	-	-	-
Streets	743,289	-	-	-
Parks and recreation	924,762	-	-	-
Tourism	-	-	-	-
Airport	-	-	-	-
Golf course	-	-	-	-
Inspection	240,399	-	-	-
Business and support services	1,365,472	-	-	-
Debt service:				
Principal	-	1,348,725	-	-
Interest and fiscal charges	-	366,168	-	-
Capital outlay	1,241,057	-	3,524,806	971,580
Total Expenditures	11,186,664	1,714,893	3,524,806	971,580

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ 5,056,447
-	-	2,288,204
-	70,778	314,187
-	-	115,016
-	434,295	1,933,736
-	533,236	1,419,968
-	-	222,394
-	8,337	151,399
6,000	37,297	122,609
-	70,545	74,245
6,000	1,154,488	11,698,205
6,000	-	1,118,504
-	-	2,462,431
-	37,283	2,813,935
-	-	194,226
-	-	125,872
-	99,415	842,704
-	-	924,762
-	70,061	70,061
-	668,854	668,854
-	412,435	412,435
-	-	240,399
-	-	1,365,472
-	22,893	1,371,618
-	3,128	369,296
-	191,993	5,929,436
6,000	1,506,062	18,910,005

City of Liberty, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS (Page 2 of 2)

For the Year Ended September 30, 2022

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,438,102)	$ (50,744)	$ (3,236,306)	$ (135,074)
Other Financing Sources (Uses)				
Sale of assets	104,536	-	-	-
Transfers in	2,027,865	-	2,871,573	-
Transfers (out)	(26,500)	-	-	-
Total Other Financing Sources (Uses)	2,105,901	-	2,871,573	-
Net Change in Fund Balances	(1,332,201)	(50,744)	(364,733)	(135,074)
Beginning fund balances	3,904,628	2,617,766	1,565,652	218,445
Ending Fund Balances	$ 2,572,427	$ 2,567,022	$ 1,200,919	$ 83,371

See Notes to Financial Statements.

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ (351,574)	$ (7,211,800)
-	-	104,536
-	26,500	4,925,938
-	-	(26,500)
-	26,500	5,003,974
-	(325,074)	(2,207,826)
-	856,276	9,162,767
$ -	$ 531,202	$ 6,954,941

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City of Liberty, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:		
Net changes in fund balances - total governmental funds	$	(2,207,826)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay		5,433,444
Depreciation expense		(2,137,895)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		252,018
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences		(47,676)
Accrued interest		10,107
Pension expense		295,733
The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Amortization of deferred charges on refunding		(13,030)
Amortization of premium		83,190
Principal payments		1,371,618
Change in Net Position of Governmental Activities	$	3,039,683

See Notes to Financial Statements.

City of Liberty, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUNDS (Page 1 of 2)

September 30, 2022

	Electric	Water and Wastewater	Solid Waste	Total
Assets				
Current Assets				
Cash and cash equivalents	$ 12,623,533	$ 14,506,960	$ 52,408	$ 27,182,901
Investments	10,632,362	-	-	10,632,362
Accounts receivable, net	2,307,016	552,596	100,602	2,960,214
Inventories	293,344	125,893	-	419,237
Due from other funds	3,400,520	1,504	-	3,402,024
Total Current Assets	29,256,775	15,186,953	153,010	44,596,738
Noncurrent Assets				
Capital assets:				
Non-depreciable	6,031,226	1,750,152	-	7,781,378
Net depreciable capital assets	4,636,296	15,182,585	-	19,818,881
Total Noncurrent Assets	10,667,522	16,932,737	-	27,600,259
Total Assets	39,924,297	32,119,690	153,010	72,196,997
Deferred Outflows of Resources				
Pension outflows	8,479	53,592	-	62,071
Total Deferred Outflows of Resources	8,479	53,592	-	62,071

See Notes to Financial Statements.

City of Liberty, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUNDS (Page 2 of 2)

September 30, 2022

	Electric	Water and Wastewater	Solid Waste	Total
Liabilities				
Current Liabilities				
Accounts payable	$ 1,184,346	$ 42,846	$ 52,469	$ 1,279,661
Accrued liabilities	9,763	22,485	-	32,248
Customer deposits	558,991	44,003	155	603,149
Unearned revenue	5,448	-	-	5,448
Compensated absences, current	9,715	43,431	-	53,146
Due to component unit	-	-	2,264	2,264
Due to other funds	219,544	105,493	3,181	328,218
Long-term debt, current	-	320,000	-	320,000
Accrued interest	-	95,813	-	95,813
Total Current Liabilities	1,987,807	674,071	58,069	2,719,947
Noncurrent Liabilities				
Compensated absences, noncurrent	1,080	4,826	-	5,906
Long-term debt, noncurrent	-	10,398,531	-	10,398,531
Net pension liability	33,215	209,949	-	243,164
Total Liabilities	2,022,102	11,287,377	58,069	13,367,548
Deferred Inflows of Resources				
Pension inflows	15,070	95,254	-	110,324
Total Deferred Inflows of Resources	15,070	95,254	-	110,324
Net Position				
Net investment in capital assets	10,667,522	16,615,458	-	27,282,980
Restricted for:				
Debt service	105,768	-	-	105,768
Unrestricted	27,122,314	4,175,193	94,941	31,392,448
Total Net Position	$ 37,895,604	$ 20,790,651	$ 94,941	$ 58,781,196

See Notes to Financial Statements.

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City of Liberty, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended September 30, 2022

	Electric	Water and Wastewater	Solid Waste	Total
Operating Revenues				
Charges for services, net	$ 12,088,941	$ 4,564,974	$ 810,228	$ 17,464,143
Late fees and penalties	291,117	-	-	291,117
Other income	126,472	-	-	126,472
Total Operating Revenues	12,506,530	4,564,974	810,228	17,881,732
Operating Expenses				
Power purchases, net	7,889,660	-	-	7,889,660
Personnel costs	88,140	584,793	611,241	1,284,174
Distribution supplies and contracts	1,069	149,358	-	150,427
Maintenance and repairs	1,047,204	1,059,439	-	2,106,643
Other charges and services	100,434	1,138,124	-	1,238,558
General operations	822,295	139,774	-	962,069
Depreciation	162,424	867,401	-	1,029,825
Total Operating Expenses	10,111,226	3,938,889	611,241	14,661,356
Operating Income (Loss)	2,395,304	626,085	198,987	3,220,376
Nonoperating Revenues (Expenses)				
Investment income	103,440	78,552	-	181,992
Intergovernmental	6,000,000	-	-	6,000,000
Interest expense	-	(107,536)	-	(107,536)
Bond issuance costs	-	(170,475)	-	(170,475)
Total Nonoperating Revenues (Expenses)	6,103,440	(199,459)	-	5,903,981
Income Before Transfers	8,498,744	426,626	198,987	9,124,357
Transfers				
Transfers in	-	243,087	-	243,087
Transfers (out)	(3,945,659)	(938,491)	(258,375)	(5,142,525)
Total Transfers	(3,945,659)	(695,404)	(258,375)	(4,899,438)
Change in Net Position	4,553,085	(268,778)	(59,388)	4,224,919
Beginning net position	33,342,519	21,059,429	154,329	54,556,277
Ending Net Position	$ 37,895,604	$ 20,790,651	$ 94,941	$ 58,781,196

See Notes to Financial Statements.

City of Liberty, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 1 of 2)

For the Year Ended September 30, 2022

	Electric	Water and Wastewater	Solid Waste	Total
Cash Flows from Operating Activities				
Payments to employees	$ (360,486)	$ (714,519)	$ (601,815)	$ (1,676,820)
Payments to suppliers	(10,080,933)	(2,458,405)	-	(12,539,338)
Receipts from customers	12,114,177	4,836,613	807,195	17,757,985
Net Cash Provided (Used) by Operating Activities	1,672,758	1,663,689	205,380	3,541,827
Cash Flows from Noncapital Financing Activities				
Intergovernmental	6,000,000	-	-	6,000,000
Transfers in	-	243,087	-	243,087
Transfers (out)	(3,945,659)	(938,491)	(258,375)	(5,142,525)
Net Cash (Used) by Noncapital Financing Activities	2,054,341	(695,404)	(258,375)	1,100,562
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets	-	(235,395)	-	(235,395)
Premiums on debt issuance	-	393,124	-	393,124
Proceeds from long-term debt	-	9,605,000	-	9,605,000
Interest paid on capital debt	-	(178,959)	-	(178,959)
Principal paid on capital debt	-	(180,000)	-	(180,000)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	9,403,770	-	9,403,770
Cash Flows from Investing Activities				
Sale (Purchase) of investments	(3,651,847)	548,382	-	(3,103,465)
Interest on investments	103,440	78,552	-	181,992
Net Cash Provided (Used) by Investing Activities	(3,548,407)	626,934	-	(2,921,473)
Net Increase (Decrease) in Cash and Cash Equivalents	178,692	10,998,989	(52,995)	11,124,686
Beginning cash and cash equivalents	12,444,841	3,507,971	105,403	16,058,215
Ending Cash and Cash Equivalents	$ 12,623,533	$ 14,506,960	$ 52,408	$ 27,182,901

See Notes to Financial Statements.

City of Liberty, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 2 of 2)

For the Year Ended September 30, 2022

	Electric	Water and Wastewater	Solid Waste	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	$ 2,395,304	$ 626,085	$ 198,987	$ 3,220,376
Adjustments to reconcile operating income (loss) to net cash provided (used):				
Depreciation	162,424	867,401	-	1,029,825
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in:				
Accounts receivable	(460,716)	(94,238)	(3,063)	(558,017)
Due from other governments	-	359,222	-	359,222
Due from other funds	34,345	-	-	34,345
Inventory	-	31,080	-	31,080
Increase (Decrease) in:				
Accounts payable	(196,202)	(39,975)	9,387	(226,790)
Accrued liabilities	(58,414)	22,485	(5,406)	(41,335)
Due to other funds	-	14,700	3,181	17,881
Due to component unit	-	-	2,264	2,264
Unearned revenue	5,448	-		5,448
Compensated absences	(6,848)	(6,209)	-	(13,057)
Deferred outflows - pension	56,873	57,157	-	114,030
Deferred inflows - pension	(33,785)	27,001	-	(6,784)
Net pension liability	(288,586)	(207,675)	-	(496,261)
Customer deposits	62,915	6,655	30	69,600
Net Cash Provided (Used) by Operating Activities	$ 1,672,758	$ 1,663,689	$ 205,380	$ 3,541,827

See Notes to Financial Statements.

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Liberty, Texas (the "City") is a Home Rule City which operates under a City Charter adopted by the voters in 1958. The Charter provides for a Council – Manager form of government comprised of a mayor and six council members. It is the Council's responsibility to appoint a City Manager who is the chief administrative and executive officer of the City.

The City's major operations include public safety, fire protection, emergency medical services, parks and recreation, library, and general administrative services. Additionally, the City operates utility funds for the provision of utilities, including electric, water and wastewater, and solid waste services.

The accounting policies of the City conform to generally accepted accounting principles (GAAP) applicable to government units. The following is a summary of the more significant accounting policies.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting Entity

For financial reporting purposes, management has considered all potential component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criteria used are as follows:

Financial Accountability – The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government and there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board.

Discretely Presented Component Unit

Liberty Community Development Corporation

The Liberty Community Development Corporation (the "LCDC"), is a non-profit industrial development corporation whose purpose is to promote economic development within the City of Liberty. Due to the control and financial dependence exerted by the City over the Corporation, that entity is considered a component unit of the City for financial reporting purposes, and its financial activity is included in the accompanying financial statements as a special revenue fund. The Corporation is funded by a one-half (1/2) cent sales tax which became effective as of October 1995. During 2014, LCDC issued $3.2 million of sales tax revenue bonds for a street construction project.

Discretely presented is appropriate because the Corporation's Board is not substantially the same as the City. Separate unaudited financial statements are available by contacting the City's finance department.

C. Basis of Presentation - Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and the proprietary funds.

As discussed earlier, the government has one discretely presented component unit which is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category; governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, recreation and leisure, business and support services, and community development.

Debt Service Fund

The City accounts for the accumulation of financial resources for the payments of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance of the debt service fund is restricted exclusively for debt service expenditures.

Capital Projects Fund

The City's capital projects fund accounts for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds.

HMPG Flood Wall and Levee Fund

The HMPG Flood Wall Levee fund is used to account for revenues and grant expenditures related to funds received through the federal grants for hazard mitigation.

American Rescue Plan Fund

The American Rescue Plan fund is used to account for revenues and grant expenditures related to funds received through the federal government's COVID-19 response.

The government reports the following major enterprise funds:

Electric Fund

Electricity services provided by the City are accounted for in the utility fund. Activities of the fund include administration, operation and maintenance of the electric system, and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for outstanding debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the funds.

Water and Wastewater Fund

This fund accounts for the administration, operation and maintenance of the City's water system and wastewater treatment facility.

Solid Waste Fund

The solid waste fund accounts for the administration, operation and maintenance of the solid waste department.

Additionally, the government reports the following fund types:

Special Revenue Funds

The City accounts for resources restricted to, or designated for, specific purposes in a special revenue fund. These funds consist of the police seizures, airport, hotel-motel/tourism, golf course, CDBG Harvey recovery, municipal library trust, library memorial, capital projects (CO 2016), and public education, government cable and police pre-seizure.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary, pension and other postemployment benefit trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Custodial funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

E. Assets, Liabilities, Deferred Outflows/Inflows, and Fund Equity or Net Position

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the City is authorized to invest in the following:

Direct obligations of the U.S. Government
Fully collateralized certificates of deposit and money market accounts
Statewide investment pools
SEC registered, no load money market mutual funds

2. Fair Value

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by a nonspendable fund balance account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred, (i.e., the purchase method). The inventories of supplies are reported at cost using the first-in/first-out method. The City does not maintain significant inventories of materials and supplies in the governmental fund types, except for street department materials. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

5. Restricted Assets

Certain proceeds of enterprise fund certificates of obligation and funds reserved for capital projects are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art, and capital items received in a service concession arrangement are reported at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Infrastructure	15 - 40 years
Buildings and improvements	15 - 40 years
System	15 - 40 years
Vehicles	5 - 7 years
Heavy equipment	5 - 10 years
Office equipment	3 – 5 years

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows / inflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has three items that qualify for reporting in this category. One example is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results form the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources can also occur at the government wide level due to differences between investment gains and losses realized on pension investments compared to assumption used within the pension actuarial valuation model.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed when incurred.

The net pension liability is included within long term debt. This liability is valued using an actuarial model and represents the difference between the plan fiduciary net position and the net pension liability consistent with GASB statement no. 68. The portion of this liability presented as a current liability is based on actuarial calculations for estimated future payments of benefits and refunds over the twelve months following yearend.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

9. Leases

Lessee: The City is a lessee for a noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: When City is a lessor for a noncancellable lease. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

12. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

13. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (Council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

14. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

Property taxes at the fund level are recorded as receivables and deferred revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

3. Compensated Absences

City employees are entitled to certain compensated absences based on the length of their employment. Sick leave may be carried from one year to the next year. Employees with more than five years of service with the City will be paid for unused sick leave upon separation of employment. The amount of leave is based on their length of service with the maximum amount paid between 20 days and 60 days. Compensation for vacation time may be carried from one year to the next year. Employees will be paid for unused vacation time up to two times their annual vacation days upon separation of employment. Unused accrued vacation in excess of these days will not be reimbursed. Additionally, employees can accumulate up to 40 hours per year in compensation time to be used as time off from work. A liability for these amounts is reported in governmental funds only if they are expected to be liquidated with expendable available financial resources, for example, as a result of employee resignations and retirements.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility fund, golf course fund, and storm water utility funds are charges to customers for sales and services. The utility fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, police seizure, airport, HMPG flood wall and levee, hotel/motel tax, golf course, debt service, and capital projects, and enterprise funds. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the fund level. No funds can be transferred or added which affect the total fund expenditures without City Council approval. Appropriations lapse at the end of the year.

A. Deficit Fund Balance

As of September 30, 2022, the golf course fund and the CDBG Harvey recovery fund had a deficit fund balance of $5,308 and $174,859, respectively.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits - State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The City's deposits were fully insured or collateralized as required by the state statutes at September 30, 2022.

As of September 30, 2022, the primary government had the following investments:

Investment Type		Value	Weighted Average Maturity (Years)
Treasury bills	$	8,029,356	0.47
Certificates of deposit		2,668,516	0.51
Mutual funds		188,288	0.00
Total value	$	10,886,160	
Portfolio weighted average maturity			0.47

Interest rate risk: In compliance with the City's Investment Policy, as of September 30, 2022, the City minimized the interest rate risk, related to current events market turmoil in the portfolio by: limiting the effective duration of security types not to exceed two years with the exception of securities purchases related to reserve funds; structuring the investment portfolio so that securities matured to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the secondary market prior to maturity; monitoring credit ratings of portfolio positions to assure compliance with rating requirements imposed by the Public Funds Investment Act; and investing operating funds primarily in short-term securities, money market mutual funds, or similar government investment pools.

Credit risk: The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service. As of September 30, 2022, all of the City's purchased investments in US treasury fixed income securities are rated AAA+ by Moody's.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2022, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession.

Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

B. Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The following table sets forth by level, within the fair value hierarchy, the City's fair value measurements at September 30, 2022:

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Treasury Bills	$ 8,029,356	$ 8,029,356	$ -	$ -
Mutual funds	188,288	188,288	-	-
Total Assets at fair value	$ 8,217,644	$ 8,217,644	$ -	$ -

C. Receivables

The following comprise receivable balances of the primary government at year end:

	General	Debt Service	HMPG Flood Wall & Levee	Nonmajor	Governmental Activities Total
Property taxes	$ 656,895	$ 404,815	$ -	$ -	$ 1,061,710
Sales tax	392,059	-	-	-	392,059
Franchise taxes	29,363	-	-	-	29,363
Hotel/motel	-	-	-	10,208	10,208
Intergovernmental	156,012	-	678,624	-	834,636
Other	4,179	-	-	874	5,053
Allowance	(483,061)	(218,236)	-	-	(701,297)
Total	$ 755,447	$ 186,579	$ 678,624	$ 11,082	$ 1,631,732

	Electric	Water & Wastewater	Solid Waste	Business-Type Activities Total
Electric services	$ 2,328,326	$ -	$ -	$ 2,328,326
Water & wastewater	-	558,126	-	558,126
Solid waste	-	-	101,703	101,703
Intergovernmental	-	359,222	-	359,222
Allowance	(21,310)	(364,752)	(1,101)	(387,163)
Total	$ 2,307,016	$ 552,596	$ 100,602	$ 2,960,214

The following comprise receivable balances of the discretely presented component unit at year end:

	LCDC
Sales taxes	$ 196,029
Total	$ 196,029

D. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 1,508,940	$ -	$ -	$ 1,508,940
Construction in progress	15,347,146	5,010,292	(7,327,266)	13,030,172
Total capital assets not being depreciated	16,856,086	5,010,292	(7,327,266)	14,539,112
Capital assets, being depreciated:				
Buildings and improvements	17,504,021	-	-	17,504,021
Infrastructure	54,491,926	-	7,327,266	61,819,192
Vehicles	3,747,836	273,554	(112,315)	3,909,075
Furniture and equipment	5,753,982	149,598	(7,171)	5,896,409
Right-to-use asset	117,093	-	-	117,093
Total capital assets being depreciated	81,614,858	423,152	7,207,780	89,245,790
Less accumulated depreciation				
Buildings and improvements	8,126,200	376,075	-	8,502,275
Infrastructure	41,265,468	866,452	-	42,131,920
Vehicles	2,006,874	383,651	(112,315)	2,278,210
Furniture and equipment	3,743,029	494,989	(7,171)	4,230,847
Right-to-use asset	1,162	16,728	-	17,890
Total accumulated depreciation	55,142,733	2,137,895	(119,486)	57,161,142
Net capital assets being depreciated	26,472,125	(1,714,743)	7,327,266	32,084,648
Total Capital Assets	$ 43,328,211	$ 3,295,549	$ -	$ 46,623,760

Depreciation was charged to governmental functions as follows:

General government	$ 88,782
Public safety	572,830
Public works	1,047,041
Recreation and leisure	200,533
Tourism	78,441
Airport	135,273
Business and support services	14,995
Total Governmental Activities Depreciation Expense	$ 2,137,895

A summary of changes in business-type activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 2,568	$ -	$ -	$ 2,568
Construction in progress	7,841,840	-	(63,030)	7,778,810
Total capital assets not being depreciated	7,844,408	-	(63,030)	7,781,378
Capital assets, being depreciated:				
Buildings and improvements	849,482	-	-	849,482
System improvements	26,964,268	235,395	63,030	27,262,693
Vehicles	421,440	-	-	421,440
Furniture and equipment	9,405,733	-	-	9,405,733
Total capital assets being depreciated	37,640,923	235,395	63,030	37,939,348
Less accumulated depreciation				
Buildings and improvements	260,084	20,454	-	280,538
System improvements	14,747,662	628,362	-	15,376,024
Vehicles	316,483	29,907	-	346,390
Furniture and equipment	1,766,413	351,102	-	2,117,515
Total accumulated depreciation	17,090,642	1,029,825	-	18,120,467
Net capital assets being depreciated	20,550,281	(794,430)	63,030	19,818,881
Total Capital Assets	$ 28,394,689	$ (794,430)	$ -	$ 27,600,259

Depreciation was charged to business-type activities as follows:

Water and wastewater	$ 867,401
Electric	162,424
Total Business-type Activities Depreciation Expense	$ 1,029,825

E. Long-term Debt

The following is a summary of changes in the City's total long-term liabilities for the year ended September 30, 2022. In general, the City uses the debt service fund and golf course fund to liquidate governmental long-term liabilities.

	Beginning Balance	Additions	Retired	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds, notes and other payables:					
General Obligation Refunding Bonds	$ 7,500,000	$ -	$ (925,000)	$ 6,575,000	$ 1,050,000
Certificate of Obligation Bonds	6,163,725	-	(423,725)	5,740,000	350,000
Premiums	1,029,433	-	(83,190)	946,243	-
Total Bonds Payable	14,693,158	-	(1,431,915)	13,261,243	1,400,000
Leases	88,605	-	(22,893)	65,712	23,826
Total Governmental Activities	$ 14,781,763	$ -	$ (1,454,808)	$ 13,326,955	$ 1,423,826
			Long-term liabilities due in more than one year	$ 11,903,129	
Business-Type Activities:					
Certificate of Obligation Bonds	$ -	$ 9,605,000	$ -	$ 9,605,000	$ 140,000
Revenue Bonds	915,000	-	(180,000)	735,000	180,000
Discounts	(18,240)	-	3,647	(14,593)	-
Premiums	-	393,124	-	393,124	-
Total Bonds Payable	896,760	9,998,124	(176,353)	10,718,531	320,000
Total Business-Type Activities	$ 896,760	$ 9,998,124	$ (176,353)	$ 10,718,531	$ 320,000
			Long-term liabilities due in more than one year	$ 10,398,531	

Component Unit Activities (CDC) :	Beginning Balance	Additions	Retired	Ending Balance	Amounts Due Within One Year
Sales Tax Bonds	$ 2,345,000	$ -	$ (145,000)	$ 2,200,000	$ 150,000
Note payable	359,374	-	(21,872)	337,502	22,763
Premiums	11,625	-	(969)	10,656	-
Total Component Unit Activities	$ 2,715,999	$ -	$ (167,841)	$ 2,548,158	$ 172,763
			Long-term liabilities due in more than one year	$ 2,375,395	

General obligation bonds and certificates are serviced by the debt service fund. The amount of long-term debt that can be incurred by the City is not limited by state statute or the City's Home Rule Charter. The only limitation would be the overall tax rate limitation of $2.50 per $100 assessed valuation. Bond covenants for the general obligation bonds and certificates of obligation require the City to levy a tax sufficient to pay the current interest and principal of the debt. During the current year, the City was in compliance with these bond covenants.

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The City intends to retire all of its general long-term liabilities, plus accrued interest, from property taxes and other current revenues from the debt service fund as has been done in prior years. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the respective fund.

Long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
General Obligation Bonds:			
$6,740,000 General Obligation Refunding Bond, Series 2020, due in installments through 2032, interest at 4.0%	$ 6,005,000	$ -	$ 6,005,000
$2,695,000 General Obligation Refunding Bonds, Series 2012, due in installments through 2024, interest at 2.0%	570,000	-	570,000
Total General Obligation Bonds	$ 6,575,000	$ -	$ 6,575,000
Certificates of Obligation:			
$7,655,000 Certificates of Obligation, Series 2016, due in annual installments through 2036, interest at 2.1%	$ 5,740,000	$ -	$ 5,740,000
$9,605,000 Certificates of Obligation, Series 2022, due in annual installments through 2042, interest at 2.1%	-	9,605,000	9,605,000
Total Certificates of Obligation	$ 5,740,000	$ 9,605,000	$ 15,345,000
Revenue Bonds:			
$900,000 Utility Revenue Bond, Series 2016A, due in installments through 2026, interest at 1.5%	$ -	$ 360,000	$ 360,000
$915,000 Utility Revenue Bond, Series 2016B, due in installments through 2026, interest at 1.5%	-	375,000	375,000
Total Revenue Bonds	$ -	$ 735,000	$ 735,000
Less deferred amounts:			
Premiums/discounts	$ 946,243	$ 378,531	$ 1,324,774
Total Deferred Amounts	946,243	378,531	1,324,774
Leases Payable:			
$117,092 lease payable to Wells Fargo Equipment, due in monthly installments of $2,168 through 2025, interest at 4%	65,712	-	65,712
Total Leases Payable	65,712	-	65,712
Total Debt	$ 13,326,955	$ 10,718,531	$ 24,045,486

		Component Unit Activities
Sales Tax Bonds:		
$3,215,000 Sales Tax Bonds, Series 2014, due in annual installments through 2036, interest at 3.0%	$	2,200,000
Total Sales Tax Bonds	$	2,200,000
Notes Payable:		
$492,982 due to HGAC, due in monthly installments through 2034, interest at 4.0%	$	337,502
Total Notes Payable	$	337,502
Less deferred amounts:		
Premiums	$	10,656
Total Deferred Amounts	$	10,656
Total Debt	$	2,548,158

The annual requirements to amortize the City's long-term activities debt issues outstanding at year end were as follows:

Certificates of Obligations

Year	Governmental Activities				Business-type Activities			
Ending		Principal		Interest		Principal		Interest
2023	$	350,000	$	124,630	$	140,000	$	404,879
2024		360,000		113,980		340,000		371,800
2025		370,000		103,030		355,000		357,900
2026		380,000		93,680		370,000		343,400
2027		390,000		85,785		380,000		328,400
2028-2032		2,070,000		301,667		2,160,000		1,394,600
2033-2037		1,820,000		77,490		2,635,000		917,100
2038-2042		-		-		3,225,000		332,500
Total	$	5,740,000	$	900,262	$	9,605,000	$	4,450,579

General Obligation Refunding Bonds

Year Ending	Governmental Activities Principal		Governmental Activities Interest	
2023	$	1,050,000	$	190,650
2024		1,085,000		152,225
2025		830,000		116,100
2026		865,000		86,525
2027		880,000		64,750
2028-2032		1,865,000		77,475
Total	$	6,575,000	$	687,725

Revenue Bonds

Year Ending September 30,	Business-Type Activities Principal		Business-Type Activities Interest	
2023	$	180,000	$	4,543
2024		185,000		3,674
2025		185,000		2,408
2026		185,000		845
Total	$	735,000	$	11,470

Revenue Bonds

Year Ending September 30,	Component Unit Activities Principal		Component Unit Activities Interest	
2023	$	150,000	$	83,275
2024		155,000		78,319
2025		160,000		73,000
2026		165,000		67,313
2027		170,000		61,025
2028-2032		960,000		195,263
2033-2034		440,000		18,911
Total	$	2,200,000	$	577,106

Note Payable

Year Ending September 30,	**Component Unit Activities Principal**	**Component Unit Activities Interest**
2023	$ 22,763	$ 13,086
2024	23,690	12,158
2025	24,655	11,193
2026	25,660	10,189
2027	26,705	9,143
2028-2032	150,760	28,482
2033-2034	63,269	2,454
Total	$ 337,502	$ 86,705

The annual requirements to amortize leases outstanding at year end were as follows:

Year ending September 30,	**Governmental Activities Principal**	**Governmental Activities Interest**
2023	$ 23,826	$ 2,195
2024	24,796	1,224
2025	17,090	257
Total	$ 65,712	$ 3,676

The following is an analysis of equipment leased under a lease as of September 30, 2022:

	Governmental Activities
Equipment (30 golf carts)	$ 117,092
(Less) accumulated depreciation	(17,889)
Total	$ 99,203

F. Other Long-term Liabilities

The following is a summary of changes in the City's other long-term liabilities for the year ended. In general, the City uses the general fund and enterprise funds to liquidate compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	$ 456,738	$ 346,020	$ (298,344)	$ 504,414	$ 453,973
Total Governmental Activities	$ 456,738	$ 346,020	$ (298,344)	$ 504,414	$ 453,973
Long-term Liabilities Due in More than One Year				$ 50,441	
Business-Type Activities:					
Compensated Absences	$ 72,109	$ 29,515	$ (42,572)	$ 59,052	$ 53,146
Total Business-Type Activities	$ 72,109	$ 29,515	$ (42,572)	$ 59,052	$ 53,146
Long-term Liabilities Due in More than One Year				$ 5,906	

G. Deferred Charges on Refunding

Deferred charges resulting from the issuance of Series 2012 refunding bonds have been recorded as deferred outflows of resources and are being amortized to interest expense over the shorter of either the remaining term of the refunded debt or the refunding certificates of obligation. Current year balances for governmental activities totaled $26,057. Current year amortization expense for governmental activities totaled $13,030.

H. Interfund Transactions

The compositions of interfund due to/from balances as of the year ended September 30, 2022 were as follows:

	Due From (receivable):				
Due to (payable):	**General**	**Debt Service**	**Electric**	**Wastewater**	**Total**
General	$ -	$ 13,453	$ -	$ -	$ 13,453
HMPG Flood Wall	58,718	-	3,400,520	1,000	3,460,239
Nonmajor governmental	174,355	-	-	504	174,859
Electricity	219,544	-	-	-	219,544
Wastewater	105,493	-	-	-	105,493
Solid waste	3,181	-	-	-	3,181
Total	$ 561,292	$ 13,453	$ 3,400,520	$ 1,504	$ 3,976,768

The amounts payable relate to temporary loans for operating and capital activities that will be replenished in the subsequent year.

Transfers between the primary government during the 2022 year were as follows:

	Transfer Out:				
Transfers In:	**General**	**Electric**	**Wastewater**	**Garbage**	**Total**
General	$ -	$ 830,999	$ 938,491	$ 258,375	$ 2,027,865
Capital projects	-	2,871,573	-	-	2,871,573
Wastewater	-	243,087	-	-	243,087
Nonmajor govt.	26,500	-	-	-	26,500
Total	$ 26,500	$ 3,945,659	$ 938,491	$ 258,375	$ 5,169,025

Transfers between the primary government and the component unit during the 2022 year were as follows:

	Transfer Out	
Transfer In:	**CDC**	**Total**
General	$ 232,500	$ 232,500
Capital projects	288,500	288,500
Airport	40,000	40,000
Golf course	357,785	357,785
Total	$ 918,785	$ 918,785

Transfers between the primary government funds were primarily to support debt service requirements and operation of funds. In addition, the LCDC transferred $918,785 to the primary government for various operating expenses. These transfers are presented as expenses and intergovernmental revenue in the LCDC and primary government, respectively.

I. Fund Equity

The City records restrictions to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures due to internal assignments. The following is a list of restricted/assigned fund balances:

	Assigned Fund Balance	Restricted Fund Balance
Debt service	$ -	$ 2,601,743
Public education	-	62,582
Public safety	-	58,116
Tourism	-	108,998
Library	-	340,153
Capital projects	86,650	1,285,297
Library	468,312	-
Fixed asset replacement	341,763	-
Airport	117,802	-
Total	$ 1,014,527	$ 4,456,889

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of losses related to torts; theft, damage, or destruction of assets; errors and omission; injuries to employees or others; and natural disasters. The City's primary risk management activity is to maintain various types of insurance coverage to cover any significant losses that might be incurred.

The City is contingently liable with respect to claims or litigation arising from the ordinary course of operations. The settlement of such claims would require budget appropriations of future revenues. City officials have asserted that they have no significant pending or threatened litigation or claims against the City that would have a material adverse effect on the financial position of the City. Federal and State funds received during the current year and prior years through various grant programs are subject to audit by the applicable agencies. The City does not anticipate any substantial disallowance of project costs for any of the projects.

B. Contingent Liabilities

The City is involved in lawsuits with other parties from time to time. While the ultimate result of these matters cannot be predicted with certainty, the City does not expect them to have a materially adverse effect on the basic financial statements.

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

C. Contracts/Agreements

Electric System

The City owns and operates a municipal electric distribution system for the benefit of its citizens. The electric distribution system consists of distribution lines, two substations (which are owned and operated by Sam Rayburn Municipal Power Agency ("SRMPA") and interconnected transmission lines of Entergy Gulf States, which supply power to the City's system. The City furnishes electric service to its customers solely within its City limits.

The City is one of three voting members (consisting of the cities of Liberty, Livingston, and Jasper, Texas) of the SRMPA. The SRMPA is a political subdivision of the State of Texas and is governed by a board of six directors, two of which are appointed by each member City. SRMPA is considered to be a joint venture with no equity interest.

SRMPA was formed to undertake the planning, financing, development, acquisition, and operation of projects for the generation and transmission of electric power to supply the present and future needs of the member cities and the Vinton (Louisiana) Public Power Agency ("VPPA"). Each participant is required by contract with SRMPA, to purchase its electrical requirements from SRMPA, and to pay liabilities under such contract as an operating and maintenance expense to its electrical system. SRMPA is required to establish rates for electric power to the participants sufficient to pay all debt service requirements (including funding of required reserves), all operating and maintenance costs of repairs and improvements. The City, as a participant, is required to establish rates to its customers sufficient to meet its obligations to

SRMPA under the exclusive power sales contract. On September 19, 2012, the Agency issued $108,940,000 of Power Supply System Revenue Refunding Bonds, the Series 2012 Bonds, and defeased all of the Agency's outstanding Series 2002 Bonds. As a result of SRMPA restructuring its debts, the City has received a rebate on power costs due to overfunded debt service accounts of $1,377,048 during 2022. This rebate is being used to defray the cost of purchased power.

The Agency and VPPA began concept development of a separate wholesale power enterprise called the "Cambridge Project" prior to 2010. The Cambridge Project is distinct and separate from the Agency's primary wholesale power supply mission serving its three member cities, although the project compliments the Agency's performance. The Agency's revenues, funds, and accounts established under the participant agreement are not comingled with Cambridge Project accounts and are not available to the Cambridge Project enterprise. The Cambridge Project is independent from the Agency's existing operations that secure the Agency's payment obligations to holders of the 2012 Bonds. During Fiscal Years 2010 and 2011, the Agency and VPPA were engaged in discussions with Entergy operating companies regarding additional power supply and purchase arrangements that became effective in early Fiscal Year 2012 on December 1, 2011. The new power supply contractual arrangements enabled the Cambridge Project to obtain four new wholesale loads and provide the Agency with firm power supply for the next 25 years to serve its three Member cities. The four wholesale loads are two large oil refineries, a chemical company and Entergy Texas Inc. The two oil refineries and the chemical companies are served through VPPA. The Cambridge Project supplements the existing Agency Systems and the VPPA Systems under the original power supply agreement. In addition to the aforementioned wholesale loads, the Cambridge Project includes additional power supply resources consisting of generation from third parties and power supply purchases from Entergy Gulf States Louisiana LLC and from EWO Marketing, Inc ("EWOM"). The power purchase agreement with EWOM is referred to as the Supplemental Requirements Power Supply Agreement (SRPSA) and, in addition to serving wholesale loads of the Cambridge Project, it assures an energy supply to the Agency beyond the 2021 termination of the RPSA to 2035 and provides that, if the Agency has load growth above the anticipated rate, EWOM will provide service for such load. Should any of the Cambridge Project contractual arrangements be terminated, all Cambridge contracts will terminate and the Agency and VPPA Systems will revert to their original condition with wholesale energy provided under the RPSA for the Agency to serve its participating Member cities. Due to excess operating reserves generated from the Cambridge project, the Agency elected to approve a distribution to the City of $6,000,000 during the year. This distribution is reported as an operating expense of the Agency and intergovernmental revenue by the City.

Joint Operating Agreement – Port of Liberty

Commencing in 1968, the City of Liberty entered into a joint operating agreement with the Chambers-Liberty Counties Navigation District (the "District") which established certain terms with respect to the operation of the Port of Liberty (the "Port"). The Port facilities were constructed on land owned jointly by the City and the District, and the board of commissioners of the Port are appointed jointly by the City and the District, but neither entity can unilaterally appoint a majority of the board. The board of the Port is responsible for selection of management, development of a budget, and for continuing operations of the Port. The City does not account for revenues or expenditures for Port activities. The Port of Liberty has separate audited financial statements which may be obtained by contacting Port officials.

D. Pension Plans

Texas Municipal Retirement Systems

Plan Description

The City of Liberty participates as one of 901 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the city are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

Plan provisions for the City were as follows:

	Plan Year 2021	Plan Year 2020
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	0%	0%
Annuity increase (to retirees)	0% of CPI repeating	0% of CPI repeating

Employees covered by benefit terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	54
Inactive employees entitled to but not yet receiving benefits	146
Active employees	100
Total	300

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Liberty were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City of Liberty were 16.53% and 15.48% in calendar years 2021 and 2022, respectively. The City’s contributions to TMRS for the year ended September 30, 2022, were $849,026, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	1.95% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum 16 mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.55%
Core Fixed Income	6.0%	2.00%
Non-Core Fixed Income	20.0%	5.68%
Other Public/Private Markets	12.0%	7.22%
Real Estate	12.0%	6.85%
Hedge Funds	5.0%	5.35%
Private Equity	10.0%	10.00%
Total	100.0%	

Discount Rate:

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net	Total Net Pension Liability
Balance at 12/31/20	$ 17,916,055	$ 14,148,400	$ 3,767,655
Changes for the year:			
Service cost	701,246	-	701,246
Interest	1,204,446	-	1,204,446
Change in benefit terms	-	-	-
Difference between expected and actual experience	(136,764)	-	(136,764)
Changes of assumptions	-	-	-
Contributions – employer	-	942,598	(942,598)
Contributions – employee	-	398,112	(398,112)
Net investment income	-	1,845,169	(1,845,169)
Benefit payments, including refunds of emp. contributions	(846,067)	(846,067)	-
Administrative expense	-	(8,534)	8,534
Other changes	-	58	(58)
Net changes	922,861	2,331,336	(1,408,475)
Balance at 12/31/21	$ 18,838,916	$ 16,479,736	$ 2,359,180

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 4,813,740	$ 2,359,180	$ 332,464

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmrs.com.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

For the year ended September 30, 2022, the City recognized pension expense of $164,279.

At September 30, 2022, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between projected and actual investment earnings	$ -	$ (941,952)
Differences between expected and actual economic experience	-	(128,410)
Contributions subsequent to the measurement date	601,464	-
Change in assumptions	740	-
Total	$ 602,204	$ (1,070,362)

The City reported $601,464 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2023.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Total
2022	$ (256,213)
2023	(432,351)
2024	(203,029)
2025	(178,029)
2026	-
Thereafter	-
	$ (1,069,622)

E. Restatement

The City restated beginning net position/fund balance for governmental activities, business-type activities, component unit activities, the general fund, the HMPG Flood Wall and Levee fund, two nonmajor governmental funds, the electric fund, the water/wastewater fund, and the solid waste fund. These restatements were the result of corrections to the presentation of the LCDC fund (a discretely presented component unit for the current year ended), deferred grant revenues/receivables, accrued payroll expenses, unbilled utility receivables, depreciation expenses, and cash balances. The restatements were as follows:

	Governmental Activities	General Fund	HMPG Flood Wall & Levee	Nonmajor Governmental
Prior year ending net position/fund balance, as reported	$ 35,782,631	$ 4,447,573	$ 165,856	$ 878,822
To correct deferred grant revenue	(153,328)	(153,328)	-	-
To correct accrued payroll expenses	(185,363)	(179,257)	-	(6,106)
To correct grant receivables	(157,771)	(210,360)	52,589	-
To correct cash balances	(16,440)	-	-	(16,440)
Reclassification of LCDC funds	(2,931,415)	-	-	-
Transfer debt to CU activities	2,715,998	-	-	-
Record capital lease obligation	(88,605)	-	-	-
Record capital assets	115,931	-	-	-
Restated beginning net position/fund balance	$ 35,081,638	$ 3,904,628	$ 218,445	$ 856,276

	Business-Type Activities	Electric	Water & Wastewater	Solid Waste
Prior year ending net position/fund balance, as reported	$ 53,577,705	$ 32,584,989	$ 20,879,764	$ 112,952
To correct accrued payroll expenses	(25,091)	(9,238)	(15,853)	-
To accrue unbilled revenue	1,018,678	756,783	220,518	41,377
To record receivables	94,985	94,985	-	-
To correct depreciation expense	(110,000)	(85,000)	(25,000)	-
Restated beginning net position/fund balance	$ 54,556,277	$ 33,342,519	$ 21,059,429	$ 154,329

	Component Unit Activities	Governmental Activities LCDC Fund	Governmental Activities LCDC Debt Service
Prior year ending net position/fund balance, as reported	$ -	$ 2,621,379	$ 310,036
Reclassification of LCDC funds	2,931,415	(2,621,379)	(310,036)
Transfer debt to CU activities (in govt activities last year)	(2,715,999)	-	-
Transfer accrued interest to CU activities	(7,372)	-	-
Restated beginning net position/fund balance	$ 208,044	$ -	$ -

F. Subsequent Events

There were no material subsequent events through February 9, 2023, the date the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

City of Liberty, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property tax	$ 3,307,000	$ 3,421,740	$ 114,740
Sales tax	2,150,000	2,288,204	138,204
Franchise and local taxes	220,000	243,409	23,409
License and permits	61,400	115,016	53,616
Intergovernmental	101,937	374,435	272,498
Charges for services	1,082,700	886,732	(195,968)
Fines and forfeitures	221,500	222,394	894
Investment income	48,925	113,620	64,695
Other revenue	26,450	79,312	52,862
Rents and royalties	5,000	3,700	(1,300)
Total Revenues	7,224,912	7,748,562	523,650
Expenditures			
Current:			
General government	1,307,025	1,112,504	194,521
Fire/EMS	2,539,930	2,462,431	77,499
Police	2,648,060	2,776,652	(128,592)
Municipal court	241,340	194,226	47,114
Animal control	142,870	125,872	16,998
Streets	861,660	743,289	118,371
Parks and recreation	982,220	924,762	57,458
Inspection	282,350	240,399	41,951
Business and support services	1,610,135	1,365,472	244,663
Capital outlay	1,500,000	1,241,057	258,943
Total Expenditures	12,115,590	11,186,664	928,926
Revenues Over (Under) Expenditures	(4,890,678)	(3,438,102)	1,452,576
Other Financing Sources (Uses)			
Sale of assets	50,000	104,536	54,536
Transfers in	4,840,678	2,027,865	(2,812,813)
Transfers (out)	-	(26,500)	(26,500)
Total Other Financing Sources (Uses)	4,890,678	2,105,901	(2,784,777)
Net Change in Fund Balance	$ -	(1,332,201)	$ (1,332,201)
Beginning fund balance		3,904,628	
Ending Fund Balance		$ 2,572,427	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

City of Liberty, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL HMPG FLOOD WALL AND LEVEE

For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ -	$ 836,506	$ 836,506
Total Revenues	-	836,506	836,506
Expenditures			
Capital outlay	1,570,681	971,580	599,101
Total Expenditures	1,570,681	971,580	599,101
Revenues Over Expenditures	(1,570,681)	(135,074)	1,435,607
Other Financing Sources (Uses)			
Transfer in	133,422	-	(133,422)
Net Change in Fund Balances	$ (1,437,259)	(135,074)	$ 1,302,185
Beginning fund balances		218,445	
Ending Fund Balances		$ 83,371	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

See Notes to Financial Statements.

City of Liberty, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended:

	12/31/2021	12/31/2020	12/31/2019
Total pension liability			
Service cost	$ 701,246	$ 664,751	$ 608,445
Interest	1,204,446	1,145,698	1,083,968
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(136,764)	(91,483)	(59,406)
Changes of assumptions	-	-	17,800
Benefit payments, including refunds of participant contributions	(846,067)	(887,669)	(641,213)
Net change in total pension liability	922,861	831,297	1,009,594
Total pension liability - beginning	17,916,055	17,084,758	16,075,164
Total pension liability - ending (a)	18,838,916	17,916,055	17,084,758
Plan fiduciary net position			
Contributions - employer	$ 942,598	$ 944,762	$ 877,584
Contributions - members	398,112	377,700	343,754
Net investment income	1,845,169	968,002	1,631,316
Benefit payments, including refunds of participant contributions	(846,067)	(887,669)	(641,213)
Administrative expenses	(8,534)	(6,263)	(9,216)
Other	58	(244)	(276)
Net change in plan fiduciary net position	2,331,336	1,396,288	2,201,949
Plan fiduciary net position - beginning	14,148,400	12,752,112	10,550,163
Plan fiduciary net position - ending (b)	$ 16,479,736	$ 14,148,400	$ 12,752,112
Fund's net pension liability - ending (a) - (b)	$ 2,359,180	$ 3,767,655	$ 4,332,646
Plan fiduciary net position as a percentage of the total pension liability	87.48%	78.97%	74.64%
Covered payroll	$ 5,687,319	$ 5,395,709	$ 4,910,776
Fund's pension liability as a percentage of covered payroll	41.48%	69.83%	88.23%

Notes to schedule:

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014 [1]
$ 554,261	$ 555,605	$ 520,691	$ 517,416	$ 318,408
1,036,711	991,341	935,272	863,571	780,406
-	-	-	-	4,030,494
(272,717)	(242,896)	(76,539)	53,707	325,260
-	-	-	530,215	-
(649,270)	(613,204)	(519,266)	(375,511)	(295,510)
668,985	690,846	860,158	1,589,398	5,159,058
15,406,179	14,715,333	13,855,175	12,265,777	7,106,719
16,075,164	15,406,179	14,715,333	13,855,175	12,265,777
$ 832,343	$ 837,384	$ 735,499	$ 732,389	$ 201,943
310,635	311,887	290,194	304,618	204,251
(310,700)	1,197,456	515,312	10,273	371,202
(649,270)	(613,204)	(519,266)	(375,511)	(295,510)
(6,005)	(6,210)	(5,824)	(6,261)	(3,875)
(315)	(315)	(314)	(308)	(319)
176,688	1,726,998	1,015,601	665,200	477,692
10,373,475	8,646,477	7,630,876	6,965,676	6,487,984
$ 10,550,163	$ 10,373,475	$ 8,646,477	$ 7,630,876	$ 6,965,676
$ 5,525,001	$ 5,032,704	$ 6,068,856	$ 6,224,299	$ 5,300,101
65.63%	67.33%	58.76%	55.08%	56.79%
$ 4,437,636	$ 4,455,530	$ 4,145,627	$ 4,351,691	$ 4,085,010
124.50%	112.95%	146.39%	143.03%	129.75%

City of Liberty, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	9/30/2022	9/30/2021	9/30/2020
Actuarially determined employer contributions	$ 849,026	$ 915,687	$ 935,280
Contributions in relation to the actuarially determined contribution	$ 849,026	$ 915,687	$ 935,280
Contribution deficiency (excess)	$ -	$ -	$ -
Annual covered payroll	$ 5,383,076	$ 5,453,720	$ 5,335,230
Employer contributions as a percentage of covered payroll	15.77%	16.79%	17.53%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	23 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 11.5%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes	There were no benefit changes during the year.

9/30/2019		9/30/2018		9/30/2017		9/30/2016		9/30/2015 [1]	
$	861,152	$	830,396	$	819,924	$	744,092	$	605,241
$	861,152	$	830,396	$	819,924	$	744,092	$	605,241
$	-	$	-	$	-	$	-	$	-
$	4,762,279	$	4,426,509	$	4,419,225	$	4,253,975	$	4,424,680
	18.08%		18.76%		18.55%		17.49%		13.68%

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COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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City of Liberty, Texas

COMBINING BALANCE SHEET (Page 1 of 2)

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2022

	Police Seizure Fund	Airport Fund	Hotel-Motel/ Tourism Fund	Golf Course Fund
Assets				
Cash and cash equivalents	$ 46,033	$ 124,798	$ 98,790	$ 351
Investments	-	-	-	-
Receivables, net	-	874	10,208	-
Inventory	-	-	-	3,172
Total Assets	$ 46,033	$ 125,672	$ 108,998	$ 3,523
Liabilities				
Accounts payable	$ -	$ 7,870	$ -	$ 8,832
Due to other funds	-	-	-	-
Total Liabilities	-	7,870	-	8,832
Fund Balances				
Restricted for:				
Public safety	46,033	-	-	-
Debt service	-	-	-	-
Tourism	-	-	108,998	-
Public education	-	-	-	-
Library	-	-	-	-
Capital projects	-	-	-	-
Assigned	-	117,802	-	-
Unassigned	-	-	-	(5,309)
Total Fund Balances	46,033	117,802	108,998	(5,309)
Total Liabilities and Fund Balances	$ 46,033	$ 125,672	$ 108,998	$ 3,523

See Notes to Financial Statements.

City of Liberty, Texas

COMBINING BALANCE SHEET (Page 2 of 2)

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2022

	CDBG Harvey Recovery	Liberty Ranch PID	Municipal Library Trust	Library Memorial Fund
Assets				
Cash and cash equivalents	$ -	$ 34,721	$ 28,902	$ 57,453
Investments	-	-	253,798	-
Receivables, net	-	-	-	-
Inventory	-	-	-	-
Total Assets	$ -	$ 34,721	$ 282,700	$ 57,453
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	174,859	-	-	-
Total Liabilities	174,859	-	-	-
Fund Balances				
Restricted for:				
Public safety	-	-	-	-
Debt service	-	34,721	-	-
Tourism	-	-	-	-
Public education	-	-	-	-
Library	-	-	282,700	57,453
Capital projects	-	-	-	-
Assigned	-	-	-	-
Unassigned	(174,859)	-	-	-
Total Fund Balances	(174,859)	34,721	282,700	57,453
Total Liabilities and Fund Balances	$ -	$ 34,721	$ 282,700	$ 57,453

See Notes to Financial Statements.

Capital Projects (CO 2016)	Public Educ. & Government Cable Fund	Police Pre-seizure	Total
$ 1,007	$ 62,582	$ 5,074	$ 459,711
-	-	-	253,798
-	-	-	11,082
-	-	-	3,172
$ 1,007	$ 62,582	$ 5,074	$ 727,763
$ -	$ -	$ 5,000	$ 21,702
-	-	-	174,859
-	-	5,000	196,561
-	-	74	46,107
-	-	-	34,721
-	-	-	108,998
-	62,582	-	62,582
-	-	-	340,153
1,007	-	-	1,007
-	-	-	117,802
-	-	-	(180,168)
1,007	62,582	74	531,202
$ 1,007	$ 62,582	$ 5,074	$ 727,763

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City of Liberty, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Page 1 of 2)

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2022

	Police Seizure Fund	Airport Fund	Hotel-Motel/ Tourism Fund	Golf Course Fund
Revenues				
Hotel occupancy taxes	$ -	$ -	$ 57,282	$ -
Franchise taxes	-	-	-	-
Charges for services	-	480,559	-	-
Intergovernmental	-	76,510	-	357,785
Rents and royalties	-	70,545	-	-
Investment income	669	-	-	-
Other income	-	-	35,197	2,100
Total Revenues	669	627,614	92,479	359,885
Expenditures				
Tourism	-	-	69,782	-
Library	-	-	-	-
Public works	-	-	-	-
Airport	-	668,854	-	-
Golf course	-	-	-	412,435
Debt service:				
Principal	-	-	-	22,893
Interest and fiscal charges	-	-	-	3,128
Capital outlay	-	-	-	-
Total Expenditures	-	668,854	69,782	438,456
Revenues Over (Under) Expenditures	669	(41,240)	22,697	(78,571)
Other Financing Sources (Uses)				
Transfers in	-	-	-	26,500
Total Other Financing Sources (Uses)	-	-	-	26,500
Net Change in Fund Balances	669	(41,240)	22,697	(52,071)
Beginning fund balances	45,364	159,042	86,301	46,762
Ending Fund Balances	$ 46,033	$ 117,802	$ 108,998	$ (5,309)

See Notes to Financial Statements.

City of Liberty, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Page 2 of 2)

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2022

	CDBG Harvey Recovery	Liberty Ranch PID	Municipal Library Trust	Library Memorial Fund
Revenues				
Hotel occupancy taxes	$ -	$ -	$ -	$ -
Franchise taxes	-	-	-	-
Charges for services	-	35,000	-	17,677
Intergovernmental	-	-	-	-
Rents and royalties	-	-	-	-
Investment income	-	-	6,784	14
Other income	-	-	-	-
Total Revenues	-	35,000	6,784	17,691
Expenditures				
Tourism	-	279	-	-
Library	-	-	23,460	13,823
Public works	-	-	-	-
Airport	-	-	-	-
Golf course	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	191,993	-	-	-
Total Expenditures	191,993	279	23,460	13,823
Revenues Over (Under) Expenditures	(191,993)	34,721	(16,676)	3,868
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(191,993)	34,721	(16,676)	3,868
Beginning fund balances	17,134	-	299,376	53,585
Ending Fund Balances	$ (174,859)	$ 34,721	$ 282,700	$ 57,453

See Notes to Financial Statements.

Capital Projects (CO 2016)	Public Educ & Government Cable Fund	Police Pre-seizure	Total
$ -	$ -	$ -	$ 57,282
-	13,496	-	13,496
-	-	-	533,236
-	-	-	434,295
-	-	-	70,545
11	785	74	8,337
-	-	-	37,297
11	14,281	74	1,154,488
-	-	-	70,061
-	-	-	37,283
-	99,415	-	99,415
-	-	-	668,854
-	-	-	412,435
-	-	-	22,893
-	-	-	3,128
-	-	-	191,993
-	99,415	-	1,506,062
11	(85,134)	74	(351,574)
-	-	-	26,500
-	-	-	26,500
11	(85,134)	74	(325,074)
996	147,716	-	856,276
$ 1,007	$ 62,582	$ 74	$ 531,202

SINGLE AUDIT REPORTS

City of Liberty, Texas

Fiscal Year Ended
September 30, 2022

City of Liberty, Texas

SINGLE AUDIT REPORTS

Year Ended September 30, 2022

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BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Liberty, Texas:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Liberty, Texas as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise City of Liberty, Texas's basic financial statements, and have issued our report thereon dated February 9, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Liberty, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Liberty, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Liberty, Texas's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-1 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Liberty, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully,

BrooksWatson & Co.

BrooksWatson & Co., PLLC
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032
February 9, 2023

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Liberty, Texas:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Liberty, Texas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of Liberty, Texas's major federal programs for the year ended September 30, 2022. The City of Liberty, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Liberty, Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Liberty, Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Liberty, Texas's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Liberty, Texas's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Liberty, Texas's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Liberty, Texas's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Liberty, Texas's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Liberty, Texas's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Liberty, Texas's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully,

BrooksWatson & Co.

BrooksWatson & Co., PLLC
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032
February 9, 2023

City of Liberty, Texas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2022

I. SUMMARY OF PRIOR YEAR AUDIT FINDINGS:

None.

City of Liberty, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

Type of auditor's report issued:

The auditor's report on the basic financial statements of the City expresses an unmodified opinion.

Internal control over financial reporting:

Are any material weaknesses identified?	_X_ Yes	___ No
Are any significant deficiencies identified not considered to be material weaknesses?	___ Yes	_X_ None Reported
Is any noncompliance material to financial statements noted?	___ Yes	_X_ No

Federal Awards

The auditor's report on compliance for major federal programs expresses an unmodified opinion.

Internal control over major program compliance:

Are any material weaknesses identified?	___ Yes	_X_ No
Are any significant deficiencies identified not considered to be material weaknesses?	___ Yes	_X_ None Reported
Are any audit findings disclosed that are required to be reported in accordance with U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations,* Section .510(a) or 2 CFR 200.516(a)?	___ Yes	_X_ No

City of Liberty, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2022

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
97.039	Hazard Mitigation Grant

Enter the dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Is the auditee qualified as a low-risk auditee?	__ Yes	_X_ No

II. FINANCIAL STATEMENT FINDINGS:

Material Weakness:

Finding 2022-001:

Criteria: Management is responsible for establishing, maintaining and monitoring internal controls over financial reporting, and for the fair presentation of the financial statements and related notes in conformity with U.S. generally accepted accounting principles ("GAAP").

Condition and Context: For the year ended September 30, 2022, management requested the auditor to prepare a draft of the City's financial statements and the related notes. Management reviewed, approved, and accepted responsibility for those statements prior to their issuance.

Cause: The City does not have controls over preparation of the financial statements which would prevent or detect a misstatement in the financial statements in the absence of the auditor's preparation.

Effect or Potential Effect: Without the auditor's assistance, the City may not include all disclosures or have materially correct financial statements as required under U.S. generally accepted accounting principles.

Recommendation: We recommend that management review the existing policies, procedures, and controls over these areas to ensure that all information is recorded and reported properly.

Responsible Official's Response: Management of the City will continue to work with the auditor to reduce the number of adjusting journal entries. In addition, we will take steps to further our understanding of GAAP financials and footnote disclosures.

III. FEDERAL AWARDS FINDINGS:

None.

City of Liberty, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

Federal Grantor/Pass-through Agency/Program Name	Program/Grant/ Project Number	CFDA Number		Expenditures
US DEPARTMENT OF TREASURY				
Pass-through Texas Department of Emergency Management				
Coronavirus State and Local Fiscal Recovery Funds	2020-CF-21019	21.019	$	6,000
	Total U.S. Department of Treasury			6,000
US DEPARTMENT OF HOMELAND SECURITY				
Pass-through Texas Division of Emergency Management:				
Emergency Management Performance Grants	EMT-2020-EP-00004	97.042		6,474
Emergency Management Performance Grants	DR-4332	97.039		726,060
	Total U.S. Department of Homeland Security			732,534
	TOTAL PROGRAMS		$	738,534

City of Liberty, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

Note 1: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Liberty, Texas and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Cost Principles for Federal Awards (the Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Note 2: INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR THE 2023 STREET REHABILITATION PROJECT.

Department: Public Works

Subject: 2023 Street Rehabilition Project - Award of Bid

Background: The Capital Improvement Plan in the Fiscal Year 2023 Budget included the 2023 Street Rehabilitation Project. The proposed project included twenty (20) streets, totaling approximately 3.88 miles in length, at an estimated cost of $2,420,850. On January 26, 2023, bids were received from Vulcan Materials and Gulf Coast Company in the amounts of $2,046,784.59 and $2,198,405.00, respectively. Vulcan is currently finishing the 2022 Street Rehabilitation Program. The streets included in the 2023 project are as follows:

Street	Limits
Red Oak	Still Meadow to McGuire
Texas	Loop 227 (Main Street) to Grand
Industrial Circle	Industrial Place to End
Still Forest	Hillside to End
R. E. Vinsion	Entrance Road to Pond
Jefferson	Loop 227 (Main Street) to 1,000ft South
Heights	Texas to Chrysler
Holly	Texas to Chrysler
Pine	N. Travis to Kipling
Bowie	Edgewood to Monta
Franklin	Navigation to the West End
Garrett	Navigation to the West End
S. Liberty Oil Field Road	Duff to the South End
Briar	Wallisville to the East End
Lone Oak	Post Oak to Pin Oak
Avenue D	Layl to the West End
Avenue I	Layl to the West End
Newman	Texas to Gulf

Richardson	N. Travis to Lakeside
North Well Road	Hwy 146 to the West End

Funding Source: 2023 Capital Improvement Plan

Staff Recommendation: Staff recommends approval of the resolution awarding the 2023 Street Rehabilitation Project to Vulcan Materials.

The City of Liberty
City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/14/20236:00 PM

Department: Public Works
Category: Resolution

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR THE 2023 STREET REHABILITATION PROJECT.

WHEREAS, the Capital Improvement Plan in the Fiscal Year 2023 budget included the 2023 street rehabilitation project; and

WHEREAS, the proposed project included twenty (20) streets, totaling approximately 3.88 miles in length at an estimated cost of $2,420,850.00; and

WHEREAS, on January 26, 2023, bids were received from Vulcan Materials and Gulf Coast Company in the amounts of $2,046,784.59 and $2,198,405.00, respectively; and

WHEREAS, Vulcan Materials is currently finishing the 2022 street rehabilitation program.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby approves awarding the 2023 street rehabilitation project to Vulcan Materials for $2,046,784.59.

PASSED AND APPROVED this ____ day of ____________________, 2023.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: AN ORDINANCE OF THE CITY COUNCIL OF LIBERTY, TEXAS, AUTHORIZING PARTICIPATION WITH OTHER ENTERGY SERVICE AREA CITIES IN MATTERS CONCERNING ENTERGY TEXAS, INC. AT THE PUBLIC UTILITY COMMISSION OF TEXAS IN 2023; AUTHORIZING THE HIRING OF LAWYERS AND RATE EXPERTS; AUTHORIZING THE CITY'S PARTICIPATION TO THE FULL EXTENT PERMITTED BY LAW AT THE PUBLIC UTILITY COMMISSION OF TEXAS; FINDING THAT THE MEETING COMPLIES WITH THE OPEN MEETINGS ACT; AND DECLARING AN EFFECTIVE DATE.

Department: Administration

Subject: Entergy 2023 Regulatory Proceedings

Background: Each year, a coalition of cities have joined together through a municipal participation ordinance in regulatory rate proceedings involving Entergy, Texas, Inc. (ETI) before the Public Utility Commission of Texas. The Steering Committee of Cities has played a crucial role in limiting Entergy's various rate increases to reasonable revenue levels. Approval of the proposed ordinance will allow the City to continue as a member of the Steering Committee for one year. It is anticipated in 2023, ETI will file a base rate case due to the size of the Generation Cost Recovery Rider, a fuel reconciliation case, which will include fuel costs incurred during Winter Storm URI. Additionally, ETI recently submitted an application for Power Through Distributed Generation Power and anticipate proceedings to approve construction of EYI's Prange County Advanced Power Station.

Funding Source: na

Staff Recommendation: Staff recommends approval of the ordinance authorizing the City's participation in Regulatory Proceedings of Entergy Texas, Inc. in 2023.

Ordinance 2022-03

AN ORDINANCE OF THE CITY COUNCIL OF LIBERTY, TEXAS, AUTHORIZING PARTICIPATION WITH OTHER ENTERGY SERVICE AREA CITIES IN MATTERS CONCERNING ENTERGY TEXAS, INC. AT THE PUBLIC UTILITY COMMISSION OF TEXAS IN 2023; AUTHORIZING THE HIRING OF LAWYERS AND RATE EXPERTS; AUTHORIZING THE CITY'S PARTICIPATION TO THE FULL EXTENT PERMITTED BY LAW AT THE PUBLIC UTILITY COMMISSION OF TEXAS; FINDING THAT THE MEETING COMPLIES WITH THE OPEN MEETINGS ACT; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, Cities have exclusive original jurisdiction over rates, operations, and services of an electric utility in areas in the municipality pursuant to *Tex. Util. Code* § 33.001; and

WHEREAS, Cities have standing in each case before the Public Utility Commission of Texas that relates to an electric utility providing service in the municipality pursuant to *Tex. Util. Code* § 33.025; and

WHEREAS, Entergy Texas, Inc. ("ETI" or "Company") is expected to litigate rate change requests in various proceedings before the Public Utility Commission of Texas ("Commission") or before municipalities in 2023, which may include (1) a base rate case, (2) rate proceedings or cost adjustments such as a transmission cost recovery rider, a distribution cost recovery rider, a generation cost recovery rider, energy efficiency cost recovery factor, or hurricane restoration cost or offset true-ups, (3) and various fuel cost refunds or surcharges and reconciliations; and

WHEREAS, ETI is scheduled to file fuel factor proceedings at the Commission in February and August 2023, and may file other fuel proceedings to reconcile, refund, or surcharge fuel charges; and

WHEREAS, ETI is expected to file its annual proceeding with the Commission to recover costs incurred in association with its Energy Efficiency Plan as well as reconcile past costs; and

WHEREAS, Cities have the statutory right to set fair and reasonable rates for both the Company and customers within Cities; and

WHEREAS, Cities are entitled to reimbursement by the utility of their reasonable rate case expenses to participate in cases that are deemed rate proceedings pursuant to *Tex. Util. Code* § 33.023.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, that:

SECTION 1. The City of Liberty shall participate with other Cities to intervene in ETI's various rate filings related to the various fuel cost surcharges and reconciliations, any interim or incremental surcharge proceedings or surcharge adjustments, and for any base rate adjustment proceedings or cost of service adjustments on file with the Commission or with municipalities in 2023.

SECTION 2. The City of Liberty employs the Lawton Law Firm P.C. to represent the City regarding the ETI rate matters before local regulatory authorities and the Commission and any court of law and authorizes counsel to employ rate experts as are recommended by the Cities' Steering Committee to intervene in fuel or rate related proceedings at the Commission concerning ETI's rates charged to Texas customers.

SECTION 3. All such actions shall be taken pursuant to the direction of the Cities' Steering Committee. Cities' Steering Committee shall have authority to retain rate consultants and lawyers. Cities' Steering Committee shall direct the actions of Cities' representatives in the above proceedings. The Steering Committee is directed to obtain reimbursement from ETI of all reasonable expenses associated with participation in said proceedings.

SECTION 4. The meeting at which this Ordinance was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

SECTION 5. This Ordinance shall be effective from and after the date of its passage.

PASSED by __________________ vote of the City Council of the City of Liberty, Texas, this 14th day of February 2023.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, AMENDING SECTION 10.02.122 OF THE CITY'S SUBDIVISION ORDINANCE ADDING A NEW SECTION REGARDING A LIMITATION OF ONE RESIDENTIAL SINGLE-FAMILY UNIT ON ANY LOT.

Department: Community Development

Subject: Residential Unit Per Lot

Background: The current subdivision ordinance is silent in regards to the number of residential units that may be allowed on a single lot. During a property search for a home that was being considered for demolition, it was determined that there were four homes on one lot. Not only did they have separate addresses, they were also on different streets. Multiple residential units on one property cause increased time, effort and funds to research and determine who owns the home and who owns the property. Thus making it more timing consuming to ensure all the correct owners are properly notified. The proposed amendment will state: "Only one (1) detached single family residential unit shall be allowed on any lot within the city's limits.

Funding Source: na

Staff Recommendation: Staff recommends approval of the ordinance allowing one residential unit per lot.

Ordinance

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, AMENDING SECTION 10.02.122 OF THE CITY'S SUBDIVISION ORDINANCE ADDING A NEW SECTION REGARDING A LIMITATION OF ONE RESIDENTIAL SINGLE-FAMILY UNIT ON ANY LOT.

WHEREAS, the City previously adopted a Subdivision Ordinance regulating subdivisions in the City of Liberty; and

WHEREAS, section 10.02.122 of the Subdivision Ordinance specifies minimum lot size and setback requirements for various types of housing; and

WHEREAS, the current ordinance does not prohibit the construction of multiple single-family residential units on a single lot; and

WHEREAS, having multiple single-family residential units on one property causes increased time, effort and funds to be expended on research for determining ownership of houses on property; and

WHEREAS, the placement of multiple single-family residential units on a single lot can create issues for emergency service providers if multiple structures have the same address; and

WHEREAS, the City's subdivision ordinance allows for the subdivision of property to allow for the placement of multiple single-family residential units on a piece of property provided that the property is legally subdivided into separate lots.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS:

Section 1: That the City Council hereby adopts this ordinance amending section 10.02.122 of the City's Subdivision Ordinance by adding the following section 10.02.122(e) regarding the placement of one single-family residential unit on a lot. The amended 10.02.122(e) is set out below:

Sec. 10.02.122(e) Only one (1) single-family residential unit shall be allowed on any lot within the city's limits. Multiple single-family residential units shall not be allowed on a single lot.

Section 2. That the provisions of this ordinance are severable and the invalidity of any word, phrase or part of this ordinance shall not affect the validity or effectiveness of the remainder of this ordinance.

Section 3. That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 4. That it is hereby officially found and determined that the meetings at which this ordinance was introduced and passed were open to the public and that public notice of the time, place and purpose of said meetings were given as required by law.

Section 5. That this Ordinance shall be in full force and effect from and after the date of its passage.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Liberty, this __________ day of ________________________, 2023.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE PURCHASE OF ONE (1) LIBERTY POLICE DEPARTMENT VEHICLE.

Department: Police

Subject: Patrol Vehicle Purchase

Background: The 2023 vehicle will replace a 2015 Ford F150 that is currently being used and has reached the end of the cycle due to high mileage and maintenance costs. Three bids were requested from dealerships on the state police vehicle contract - Kinsel Ford, Crossroads Chrysler Dodge Jeep and Silsbee Ford. Crossroads Chrysler Dodge Jeep and Silsbee Ford were the only dealerships to submit bids, with Silsbee Ford submitting the low bid of $43,505.20

Funding Source: Police Department Budget.

Staff Recommendation: Staff recommends approval of the resolution authorizing the purchase of a vehicle.

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE PURCHASE OF ONE (1) LIBERTY POLICE DEPARTMENT VEHICLE.

WHEREAS, the 2023 vehicle to be purchased will replace a 2017 Ford F150 that is currently being used and has reached the end of the cycle due to high mileage and maintenance costs; and

WHEREAS, bids were requested from dealerships on the state police vehicle contract: Kinsel Ford, Crossroads Chrysler Dodge Jeep and Silsbee Ford; and

WHEREAS, Crossroads Chrysler Dodge Jeep and Silsbee Ford were the only dealerships to submit bids, with Silsbee Ford submitting the low bid of $43,505.20

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby authorizes the purchase of one (1) Liberty Police Department vehicle from Silsbee Ford for the amount of $43,505.20.

PASSED AND APPROVED on the 14th day of February, 2023.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

BUYBOARD # 521-16
Vehicles and Heavy Duty Trucks
PRODUCT PRICING SUMMARY BASED ON CONTRACT

VENDOR: SILSBEE FORD & SILSBEE TOYOTA
1211 U.S. HWY 96N
SILSBEE, TX 77656

End User:	CITY OF LIBERTY	**Silsbee Rep:**	KEN DURBIN
Contact:	PHILLIP FAIRCHILD MO # 936-346-2605	**Phone/email:**	KDURBIN.COWBOYFLEET@GMA
Phone/email:	CFAIRCHILD@CITYOFLIBERTY.ORG	**Date:**	Tuesday, October 4, 2022
Product Description:	2023 FORD F-150		

A. Bid Series: 105 — **A. Base Price:** $ 19,640.00

B. Published Options [Itemize each below]

Code	Options	Bid Price	Code	Options	Bid Price
W1C	CREW CAB UPGRADE	$ 6,445.00		WHITE EXT / GRAY INT	
99P	5.0L GAS ENGINE	$ 1,885.00			
76V	REAR VIEW CAMERA	$ -			
X3L	TRACTION LOCK AXLE	$ 373.00		CUSTOMER PICK UP	
535	TRAILER TOW PKG	$ 485.00			
85A	POWER GROUP / WINDOWS & LOCK	$ 1,445.00			

Total of B. Published Options: $ 10,633.00

C. Unpublished Options [Itemize each below, not to exceed 25%] $= 40.5 %

Options	Bid Price	Options	Bid Price
RADIO SUPPRESSION PKG.	$ 125.00		
2023 MODEL & GPC CHANGE	$ 12,150.00		

Total of C. Unpublished Options: $ 12,275.00

D.	**Pre-delivery Inspection:**		$ -
E.	**Texas State Inspection:**		$ -
F.	**Manufacturer Destination/Delivery:**		$ -
G.	**Floor Plan Interest (for in-stock and/or equipped vehicles):**		$ 445.75
H	**Lot Insurance (for in-stock and/or equipped vehicles):**		$ 111.45
I.	**Contract Price Adjustment:**		
J.	**Additional Delivery Charge:**	0 miles	$ -
K.	**Subtotal:**		$ 43,105.20
L.	**Quantity Ordered**	1 x K =	$ 43,105.20
M.	**Trade in:**		
N.	**BUYBOARD Administrative Fee ($400 per purchase order)**		$ 400.00
O.	**TOTAL PURCHASE PRICE INCLUDING BUYBOARD FEE**		$ 43,505.20

RAM

2022 MODEL YEAR

RAM 1500 LONE STAR CREW CAB 4X2

For more information visit: www.ramtrucks.com
or call 1-866-RAMINFO

FCA US LLC

THIS VEHICLE IS MANUFACTURED TO MEET SPECIFIC UNITED STATES REQUIREMENTS. THIS VEHICLE IS NOT MANUFACTURED FOR SALE OR REGISTRATION OUTSIDE OF THE UNITED STATES.

MANUFACTURER'S SUGGESTED RETAIL PRICE OF THIS MODEL INCLUDING DEALER PREPARATION

Base Price: $44,415

RAM 1500 BIGHORN/LONESTAR CREW 4X2
Exterior Color: Bright White Clear-Coat Exterior Paint
Interior Color: Black Interior Color
Interior: Deluxe Cloth Bucket Seat
Engine: 5.7L V8 HEMI® MDS VVT eTorque Engine w/ Stop/Start
Transmission: 8-Speed Automatic 8HP75 Transmission

STANDARD EQUIPMENT (UNLESS REPLACED BY OPTIONAL EQUIPMENT)

FUNCTIONAL/SAFETY FEATURES
Advanced Multistage Front Air Bags
Supplemental Front Seat-Mounted Side Air Bags
Supplemental Side-Curtain Front and Rear Air Bags
3.21 Rear Axle Ratio
Push-Button Start
Remote Keyless-Entry
ParkView® Rear Back-Up Camera
Sentry Key® Theft-Deterrent System
Anti-Lock 4-Wheel Disc Brakes
Electric Parking Brake
Ready-Alert Braking
Rain-Brake Support
Tire-Fill Alert
Electronic Roll-Mitigation
Electronic Stability-Control
Trailer Sway Damping
Hill-Start Assist
Speed Control
Black Rotary-Shifter
Class III Bumper-Hitch
7-Pin Wiring Harness
Capless Fuel-Fill

INTERIOR FEATURES
Ram Clean Air System
Uconnect® 3 with 5-Inch Touch Screen Display
SiriusXM Guardian™ Connected Service w/Trial Period
Cluster 3.5-Inch TFT Black and White Display
Integrated Voice Command
Full Function Media Hub with 2-USB Plus Aux Port
Remote Charge-Only USB Port
12-Volt Auxiliary Power-Outlet
6 Speakers
4-Way Manual Adjustable Driver Seat
4-Way Manual Adjustable Front Passenger Seat
Power Front Windows with 1-Touch Up / Down
Rear Fixed-Window
Leather-Wrapped Steering Wheel

OPTIONAL EQUIPMENT (May Replace Standard Equipment)

Deluxe Cloth Bucket Seat	$595
Lone Star Package 27R	
Premium Lighting Group	$995
Night Edition	$2,300
Accent-Color Premium Power Mirrors	
Black Headlamp-Bezels	
20-Inch x 9.0-Inch Premium Painted/Polished Wheels	
275/55R20 OWL All-Season Tires	
Anti-Spin Differential Rear Axle	
Black Interior Accents	
Big Horn Level 2 Equipment Group	$2,775
2-Way Power Lumbar Adjustable Driver Seat	
2nd-Row In-Floor Storage Bins	
Class IV Receiver-Hitch	
4G LTE Wi-Fi Hot Spot	
8.4-Inch Touchscreen Display	
Apple CarPlay®	
Google Android Auto™	
Heated Front Seats	
Heated Steering Wheel	
ParkSense® Front and Rear Park-Assist with Stop	
8-Way Power Driver Seat	
Power Adjustable Pedals	
Rear Power-Sliding Window	
Remote-Start System	
Ram Connect (Connected Services) with Trial	
5.7L V8 HEMI® MDS VVT eTorque Engine w/ Stop/Start	$2,795
33-Gallon Fuel Tank	$445
Uconnect® 5 Nav with 8.4-Inch Touch Screen Display	$795
Connected Travel and Traffic Services	
SiriusXM® 360L with 6-Month Sub Call 800-643-2112	
Destination Charge	$1,795

Package Value Savings of $2,300
Included in Level 2 Equipment Group Price

TOTAL PRICE: * $56,910

WARRANTY COVERAGE
5-year or 60,000-mile Powertrain Limited Warranty.
3-year or 36,000-mile Basic Limited Warranty.
Ask Dealer for a copy of the limited warranties or see your owner's manual for details.

5YEAR/60,000MILE POWERTRAIN WARRANTY

Assembly Point/Port of Entry: STERLING HTS, MICH., U.S.A. S.L. SHIP TO: SOLD TO:
VIN: 1C6-RREFT1NN-415633 L4-VON: 0911 0811-0

THIS LABEL IS ADDED TO THIS VEHICLE TO COMPLY WITH FEDERAL LAW. THE LABEL CANNOT BE REMOVED OR ALTERED PRIOR TO DELIVERY TO THE ULTIMATE PURCHASER.

* STATE AND/OR LOCAL TAXES IF ANY, LICENSE AND TITLE FEES AND DEALER SUPPLIED AND INSTALLED OPTIONS AND ACCESSORIES ARE NOT INCLUDED IN THIS PRICE. DISCOUNT, IF ANY, IS BASED ON PRICE OF OPTIONS IF PURCHASED SEPARATELY.

EPA DOT Fuel Economy and Environment

Gasoline Vehicle

Fuel Economy These estimates reflect new EPA methods beginning with 2017 models.

20 MPG combined city/hwy
18 city
23 highway
5.0 gallons per 100 miles

Standard pickups range from 14 to 27 MPG. The best vehicle rates 142 MPGe.

You spend $3,500 in fuel costs over 5 years compared to the average new vehicle.

Annual fuel cost $2,000

Fuel Economy & Greenhouse Gas Rating (tailpipe only): 4 (1–10 Best)

Smog Rating (tailpipe only): 5 (1–10 Best)

This vehicle emits 443 grams CO2 per mile. The best emits 0 grams per mile (tailpipe only). Producing and distributing fuel also creates emissions; learn more at fueleconomy.gov.

Actual results will vary for many reasons, including driving conditions and how you drive and maintain your vehicle. The average new vehicle gets 27 MPG and cost $6,500 to fuel over 5 years. Cost estimates are based on 15,000 miles per year at $2.70 per gallon. MPGe is miles per gasoline gallon equivalent. Vehicle emissions are a significant cause of climate change and smog.

fueleconomy.gov
Calculate personalized estimates and compare vehicles

Smartphone QR Code™

GOVERNMENT 5-STAR SAFETY RATINGS

Overall Vehicle Score		★★★★★
Based on the combined ratings of frontal, side and rollover. Should ONLY be compared to other vehicles of similar size and weight.		
Frontal Crash	Driver	★★★★★
	Passenger	★★★★
Based on the risk of injury in a frontal impact. Should ONLY be compared to other vehicles of similar size and weight.		
Side Crash	Front seat	★★★★★
	Rear seat	★★★★★
Based on the risk of injury in a side impact.		
Rollover		★★★★
Based on the risk of rollover in a single-vehicle crash.		

Star ratings range from 1 to 5 stars (★★★★★) with 5 being the highest.
Source: National Highway Traffic Safety Administration (NHTSA)
www.safercar.gov or 1-888-327-4236

The safety ratings above are based on Federal Government tests of particular vehicles equipped with certain features and options. The performance of this vehicle may differ.

PARTS CONTENT INFORMATION

FOR VEHICLES IN THIS CARLINE:
U.S./CANADIAN PARTS CONTENT: 63%
MAJOR SOURCES OF FOREIGN PARTS CONTENT:
MEXICO : 28%
NOTE: PARTS CONTENT DOES NOT INCLUDE FINAL ASSEMBLY, DISTRIBUTION, OR OTHER NON-PARTS COSTS.
FOR THIS VEHICLE:
FINAL ASSEMBLY POINT:
STERLING HTS, MICH., U.S.A.
COUNTRY OF ORIGIN:
ENGINE: MEXICO
TRANSMISSION: UNITED STATES

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR ANNUAL SUBSTATION MAINTENANCE.

Department: Electric

Subject: Annual Substation Maintenance

Background: On February 2, 2023, bids were received for the Annual Substation Maintenance. Bids were received from Dashiell and Power Engineering Services in the amounts of $65,590 and $85,180, respectively. Both bids had miscalculations in the bid amount extensions which, when corrected, will result in revised total bid amounts of $63,170 for Dashiell and $85,280 for Power Engineering Services. The Engineer, Delta Consulting, Inc., has recommended the bid be awarded to the apparent low bidder, Dashiell. The actual cost to be paid to Dashiell will be based on the actual bid amount and not the calculated extension total for each bid item.

Funding Source: Funds were budgeted in the Fiscal Year 2022-2023 Electric Fund Budget for substation maintenance.

Staff Recommendation: Staff recommends approval of the resolution awarding the Annual Substation Maintenance to Dashiell.

The City of Liberty
City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/14/20236:00 PM

Department: Electric
Category: Resolution

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR ANNUAL SUBSTATION MAINTENANCE.

WHEREAS, On February 2, 2023, bids were received for the provision of annual electrical substation maintenance; and

WHEREAS, bids were received from Dashiell and Power Engineering Services in the amounts of $65,590.00 and $85,180.00, respectively; and

WHEREAS, both bids had miscalculations in the bid amount extensions which, when corrected, will result in revised total bid amounts of $63,170 for Dashiell and $85,280 for Power Engineering Services; and

WHEREAS, the Engineer, Delta Consulting, Inc., has recommended the bid for electrical substation maintenance be awarded to the apparent low bidder, Dashiell.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby approves awarding the bid for substation maintenance to Dashiell.

PASSED AND APPROVED this ____ day of _____________________, 2023.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council
Agenda Item Form

Council Meeting Date: February 14, 2023

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, APPROVING AN INTERLOCAL AGREEMENT WITH LIBERTY ISD REGARDING THE HEALTH SCIENCE CENTER PROGRAM.

Department: Administration

Subject: Interlocal Agreement with LISD.

Background: The Liberty High School currently offers a class(es) under their Health Science Career and Technical Education (CTE) Program. This program offers an education pathway for Liberty High School students that are interested in working in the medical field. Students participating in the Health Science CTE program take multiple classes over the course of their high school years, culminating in an upper-level course whereby students work towards obtaining their Patient Care Technician Certification. One aspect of the upper-level course involves the students shadowing various health care providers within the area, including but not limited to doctor's offices, nursing homes, hospitals, pharmacies, clinics, and the City of Liberty Fire Department/EMS. The program helps students gain firsthand experience working in the medical fields. Also, the district is in need of medical supplies such as bandages, gauze, etc for the training program. The Liberty Fire Department/ EMS routinely has expired medical supplies that must be disposed of that could be used by the District. The interlocal agreement would allow students in the program to train with the Liberty Fire Department and EMS. Qualified students would be allowed to ride on ambulances and work directly with Liberty Fire/EMS employees in an unpaid capacity. Additionally, the City Council will declare all expired medical supplies, excluding medications, syringes, controlled substances, etc.,to the Liberty High School Health/ Science CTE Program for training purposes. The goal for the City is to assist these students with their Patient Care Technician Certification and encourage them to further pursue certifications as EMT's and Paramedics so that they may potentially work for the City in the future.

Funding Source: na

Staff Recommendation: Staff recommends approval of the resolution authorizing the City Manager to execute an Interlocal Agreement with LISD.

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, APPROVING AN INTERLOCAL AGREEMENT WITH LIBERTY ISD REGARDING THE HEALTH SCIENCE CENTER PROGRAM.

WHEREAS, the legislative purpose and intent of the Interlocal Cooperation Act, Section 791.001, Texas Government Code, is to improve the efficiency and effectiveness of local government by authorizing the fullest possible range of inter-governmental contracting authority at the local level, including contracts between school districts and municipalities;

WHEREAS, the District and City are authorized to enter into contracts and agreements for the performance of governmental functions; and

WHEREAS, the City of Liberty operates the Liberty Fire Department and EMS; and

WHEREAS, the District currently offers an education pathway for Liberty High School students that are interested in working in the medical field in the future: and

WHEREAS, students participating in the Health Science Career and Technical Education (CTE) program take multiple classes over the course of their high school years culminating in an upper-level course whereby students work towards obtaining their Patient Care Technician Certification; and

WHEREAS, one aspect of the upper-level course involves the students shadowing various health care providers within the area, including but not limited to doctor's offices, nursing homes, hospitals, pharmacies, clinics, and the City of Liberty EMS; and

WHEREAS, this shadowing program helps students gain firsthand experience working in the medical field; and

WHEREAS, the City of Liberty City Council recognizes the benefits of educating students to become future health care professionals; and

WHEREAS, the City agrees to participate in the Health Science CTE program by allowing qualified students to train with the Liberty Fire Department and EMS; and

WHEREAS, the District is in need of medical supplies for training purposes only for the Health Science CTE program; and

WHEREAS, the City of Liberty Fire Department routinely has expired medical supplies that must be disposed of; and

WHEREAS, the City Council of the City of Liberty declares the expired medical supplies as surplus and authorizes the Fire Chief to donate said expired medical supplies (not including medications or controlled substances) to the Liberty High School Health Science CTE Program to be used for training purposes only.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby approves the interlocal agreement with Liberty ISD for the Health Science CTE Program attached as Exhibit A.

PASSED AND APPROVED this ____ day of ______________________, 2023.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

INTERLOCAL AGREEMENT BETWEEN LIBERTY INDEPENDENT SCHOOL DISTRICT AND THE CITY OF LIBERTY FOR PARTICIPATION IN THE LHS HEALTH SCIENCE CTE PROGRAM

THE STATE OF TEXAS §

DISTRICT OF LIBERTY §

This Agreement is between Liberty Independent School District, hereinafter called "District," and the City of Liberty, hereinafter called "City."

WITNESSETH

WHEREAS, the legislative purpose and intent of the Interlocal Cooperation Act, Section 791.001, Texas Government Code, is to improve the efficiency and effectiveness of local government by authorizing the fullest possible range of inter-governmental contracting authority at the local level, including contracts between school districts and municipalities;

WHEREAS, the District and City are authorized to enter into contracts and agreements for the performance of governmental functions; and

WHEREAS, the City of Liberty operates the Liberty Fire Department and EMS; and

WHEREAS, the District currently offers an education pathway for Liberty High School students that are interested in working in the medical field in the future: and

WHEREAS, students participating in the Health Science Career and Technical Education (CTE) program take multiple classes over the course of their high school years culminating in an upper-level course whereby students work towards obtaining their Patient Care Technician Certification; and

WHEREAS, one aspect of the upper-level course involves the students shadowing various health care providers within the area, including but not limited to doctor's offices, nursing homes, hospitals, pharmacies, clinics, and the City of Liberty EMS; and

WHEREAS, this shadowing program helps students gain firsthand experience working in the medical field; and

WHEREAS, the City of Liberty City Council recognizes the benefits of educating students to become future health care professionals; and

WHEREAS, the City agrees to participate in the Health Science CTE program by allowing qualified students to train with the Liberty Fire Department and EMS; and

WHEREAS, the District is in need of medical supplies for training purposes only for the Health Science CTE program; and

WHEREAS, the City of Liberty Fire Department routinely has expired medical supplies that must be disposed of; and

WHEREAS, the City Council of the City of Liberty declares the expired medical supplies as surplus and authorizes the Fire Chief to donate said expired medical supplies (not including medications or controlled substances) to the Liberty High School Health Science CTE Program to be used for training purposes only.

NOW, THEREFORE, the District and City in consideration of the mutual covenants and conditions contained herein and in recognition of the benefits to be gained by citizens of the District and City, promise and agree as follows:

1. The City of Liberty Fire Department and EMS shall participate in the Liberty High School Health Science CTE Program by allowing qualified students to train with the Liberty Fire Department and EMS. Qualified students will be allowed to ride on the ambulances and work directly with Liberty Fire/EMS employees in an unpaid capacity. City reserves the right to remove any student from the Liberty Fire/EMS program that is not meeting the standards of the City of Liberty Fire Department. Furthermore, the City Council declares that all expired medical supplies are surplus property and authorizes the Fire Chief to donate said supplies, excluding medications and controlled substances, to the Liberty High School CTE Program for training purposes only.

2. The District agrees to provide the classroom services necessary for the Health Science CTE Pathway and to work directly with the Liberty Fire Department and EMS regarding the program.

3. The District and City understand that agreements for mutual sharing may be limited by budgetary restrictions or the authority provided by their respective governing bodies. Notwithstanding any provisions herein, this interlocal agreement is expressly contingent upon the availability of funding for each item and obligation contained herein for the term of the government and any extension thereto. In the event that no funds or insufficient funds are appropriated for the payment due under this contract for the period covered by such budget or appropriation, the contract shall terminate without penalty to District or City.

4. To the fullest extent permissible under Texas law, City of Liberty shall indemnify, defend, and hold harmless Liberty Independent School District, their officers, agents, and employees with respect to any claims or demands, actions, damages, costs and other expenses including attorneys' fees, court costs or mediation expenses resulting from any

errors, omissions, torts or other negligent acts or omissions of City of Liberty, its agents, servants, employees, associates, affiliates or subcontractors. Notwithstanding anything contained in this paragraph or this contract to the contrary, nothing in this contract shall be interpreted or construed as a waiver, relinquishment or abandonment of sovereign immunity granted or available to either or both parties to this contract. Accordingly, this indemnity provision shall apply, but not in such a way as to bypass, override or supersede any sovereign immunity claim by either party to this contract. Furthermore, nothing in this contract shall be deemed as waiver or relinquishment of any Texas constitutional claim pertaining to the application of any indemnity claim under this contract.

5. To the fullest extent permissible under Texas law, Liberty Independent School District shall indemnify, defend, and hold harmless the City of Liberty, their officers, agents, and employees with respect to any claims or demands, actions, damages, costs and other expenses including attorneys' fees, court costs or mediation expenses resulting from any errors, omissions, torts or other negligent acts or omissions of District, its agents, servants, employees, associates, affiliates or subcontractors. Notwithstanding anything contained in this paragraph or this contract to the contrary, nothing in this contract shall be interpreted or construed as a waiver, relinquishment or abandonment of sovereign immunity granted or available to either or both parties to this contract. Accordingly, this indemnity provision shall apply, but not in such a way as to bypass, override or supersede any sovereign immunity claim by either party to this contract. Furthermore, nothing in this contract shall be deemed as waiver or relinquishment of any Texas constitutional claim pertaining to the application of any indemnity claim under this contract.

6. Neither party shall be deemed an employee or agent of the other party. This Agreement does not constitute a joint venture, either expressed or implied.

7. The term of this Agreement is for a period beginning on the date the Agreement is executed and continues until terminated by one or both of the parties. Either party has the right to terminate this contract at any time upon fifteen (15) days written notice of the decision to the other party.

8. Notices to City shall be deemed given when delivered in person to the City Manager, or the next business day after the mailing of said notice addressed to said City by United States mail, certified or registered mail, return receipt requested, and postage paid at 1829 Sam Houston Street, Liberty, Texas 77575.

Notices to District shall be deemed given when delivered in person to the Superintendent, or the next business day after the mailing of said notice addressed to Liberty ISD by United States mail, certified or registered mail, return receipt requested, and postage paid at 1600 Grand Ave., Liberty, Texas 77575.

Executed on this the _____ day of _____________, 2023, by Dusty Mcgee, on behalf

of Liberty Independent School District.

Executed on this the _____ day of _____________, 2023, by Tom Warner, City Manager, after approval by the Liberty City Council.

LIBERTY I.S.D.	**CITY OF LIBERTY**
______________________________	______________________________
Dusty Mcgee, Superintendent	**Tom Warner, City Manager**

ATTEST:

______________________________	______________________________
Liberty ISD	**City Secretary**