



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 13, 2024

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

Attendee Name	Present	Absent	Late	Arrived
Mayor Carl Pickett				
Mayor Pro Tem Chipper Smith				
Council Member Dennis Beasley				
Council Member Libby Simonson				
Council Member John Hebert, Jr.				
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 - 2023 Street Rehabilitation Project, City Building Official, Texas Municipal League Midyear Conference, Golf Course, Water Leak Repair Schedule, 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

1. REVIEW AND DISCUSS SECTION 3 POLICY UPDATES & INFORMATION FOR THE CITY'S TXCDBG CONTRACT #CDV21-0052.

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 9, 2024

B. 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 TARKINGTON INDEPENDENT SCHOOL DISTRICT FOR USE OF THE LIBERTY MUNICIPAL GOLF COURSE.**C. 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 PARTICIPATION IN NATIONAL LIBRARY WEEK BY OFFERING A FINE FORGIVENESS WEEK FROM APRIL 7 – APRIL 13, 2024.****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 2022 – 2023 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKSWATSON & CO., PLLC.
2. AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS ORDERING A GENERAL ELECTION TO BE HELD ON THE 4TH DAY OF MAY, 2024 FOR THE PURPOSE OF ELECTING A MAYOR AND THREE COUNCIL MEMBERS; 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 CLERK OFFICE; 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.
3. 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, AWARDED THE BID FOR THE FIRE HYDRANT REPLACEMENT PROJECT TO COMPACT TX CONTRACTING, INC.
4. 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, AWARDED THE BID FOR THE 2024 STREET REHABILITATION PROJECT TO AAA ASPHALT PAVING, INC.
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, RATIFYING THE LCDC'S EXPENDITURE OF FUNDS FOR WILDLIFE FENCING AT THE LIBERTY MUNICIPAL AIRPORT.
6. 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, APPROVING THE CREATION OF THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S UTILITIES AND PUBLIC SAFETY GRANT PROGRAM AND RATIFYING AN EXPENDITURE OF FUNDS FOR SAME.

7. 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, APPROVING THE CREATION OF THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S UTILITIES AND PUBLIC SAFETY GRANT PROGRAM AND RATIFYING AN EXPENDITURE OF FUNDS FOR SAME.**
8. 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, APPROVING THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S PICKLEBALL COURTS AND COVERED PAVILION PROJECT AND APPROVING THE EXPENDITURE OF FUNDS FOR THE ENGINEERING AND DESIGN SERVICES OF SAME.**
9. 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, APPROVING THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S PICKLEBALL COURTS AND COVERED PAVILION PROJECT AND APPROVING THE EXPENDITURE OF FUNDS FOR THE ENGINEERING AND DESIGN SERVICES OF SAME.**
10. **AN ORDINANCE AMENDING CHAPTER 3, BUILDING REGULATIONS, OF THE CITY OF LIBERTY CODE OF ORDINANCES, BY AMENDING ARTICLE 3.03, ELECTRICITY; ESTABLISHING AN EFFECTIVE DATE.**
11. **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, AWARDED THE BID FOR THE 2024 ANNUAL SUBSTATION MAINTENANCE TO DASHIELL CORPORATION.**
12. **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 A BID FOR TAX RESALE PROPERTY DESCRIBED AS LOT 2, BLOCK A, COMPTON SUBDIVISION.**

B. 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 §551.072 - Deliberation Regarding Real Property**
Discussion regarding real property.
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 §551.087 - Deliberation Regarding Economic Development Negotiations.**
Discussion regarding economic development negotiations.

C. Reconvene into Regular Session

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

3. Consider and take possible action on personnel matters discussed in the executive session.
4. Consider and take possible action on economic development matters discussed in 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 9th day of February 2024 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

Meeting Date: February 13, 2024

Agenda Wording: City Manager's Report - City Manager Tom Warner - Topics include - 2023 Street Rehabilitation Project, City Building Official, Texas Municipal League Midyear Conference, Golf Course, Water Leak Repair Schedule, 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. The final street on the 2023 Street Rehabilitation Project, Texas Avenue, was completed on February 7, 2024.
2. On February 5, 2024, Mr. Alfonso Acosta began employment as the City Building Official.
3. The Texas Municipal League Midyear Conference is scheduled for March 14-15 in San Marcos. The conference will take a strategic look at the big issues affecting our cities with executive briefings from top state officials. Please contact April or me if you are interested in attending.
4. The estimated January revenue from the Golf Course is \$22,225 with estimated expenses of \$60,834. The revenue and expenditures at the Golf Course for Fiscal Year 2024 are \$158,594 and \$260,899, respectively.
5. There are currently fourteen (14) water leaks on the repair list. The schedule of repairs is provided below:

○ 2727 Webster	2/8/2024
○ San Jacinto & MLK	2/9/2024
○ 439 Hwy 90	2/12/2024
○ 4101 Beaumont	2/13/2024
○ 1206 Minglewood	2/14/2024
○ 1098 Woods Dr.	2/15/2024
○ 110 Duff	2/16/2024
○ Jefferson	2/19/2024
○ 402 Texas	2/20/2024

- 210 Avenue E 2/21/2024
- 1007 Layl 2/22/2024
- 1400 N Travis 2/23/2024
- 153 Westwood 2/26/2024
- 610 Port 2/27/2024

- Significant leaks are a top priority.
- The schedule is subject to change based on the weather.

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

Project	Complete	Estimate	Expenditure to Date
a. Streetlight Conversion	74%	\$250,000	\$185,158
b. Liberty Feeders	98%	\$845,000	\$828,482
c. Liberty County Courthouse		\$100,000	
d. System Mapping Implementation	141%	\$100,000	\$140,602
e. SCADA		\$150,000	
f. Emergency/System Switching		\$75,000	
g. Three Phase Regulator		\$75,000	
h. Abandoned Pole Removal	58%	\$150,000	\$87,430
i. Beaumont Feeder #2 & #3 Tie	54%	\$600,000	\$322,797
j. Electronic Syst. Protection & Coord.		\$100,000	
k. Downtown Lighting		\$100,000	
l. Engineering Voltage Stability		\$50,000	
m. Automated Transfer Scheme - Hospital		\$75,000	
n. Engineering Automated Transfer Scheme		\$15,000	
o. City Park Ballfields	68%	\$350,000	\$239,342
p. UG System	4%	\$750,000	\$31,790
q. Beaumont Feeder #2 & Liberty #2 Tie	6%	\$1,000,000	\$64,661
Total	37%	\$4,785,000	\$1,900,262

Funding Source: n/a

Staff Recommendation: n/a

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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 December 2023

FUND	PAGE
General Fund Revenues	1-2
• City Manager.....	3,4
• City Council.....	5
• Fire Department.....	6,7
• Library.....	8,9
• City Secretary.....	10,11
• Police Department.....	12,13
• Corporation Court.....	14,15
• Street Department.....	16,17
• Parks Department.....	18,19
• Maintenance Warehouse.....	20-21
• Finance.....	22,23
• Animal Control.....	24,25
• City Hall.....	26,27
• Inspection/Code Enforcement.....	28,29
• Non-Departmental.....	30
• Public Works.....	31,32
• Utility Billing.....	33,34
Water/Wastewater	35-42
Electric	43-47
Solid Waste	48-51
LCDC	52-55
Airport Fund	56-59
Golf Course	60-63

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
FINANCIAL SUMMARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	REVENUE	11,644,456.00	1,539,343.24	2,388,031.32	20.51	9,256,424.68
	FUND TOTAL REVENUE ***	11,644,456.00	1,539,343.24	2,388,031.32	20.51	9,256,424.68
		=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>						
	CITY MANAGER	450,950.00	46,311.46	115,645.62	25.64	335,304.38
	CITY COUNCIL	8,600.00	287.14	3,821.78	44.44	4,778.22
	ENGINE/EMS	3,349,418.00	311,279.78	804,031.92	24.01	2,545,386.08
	LIBRARY	560,003.00	49,370.50	149,732.74	26.74	410,270.26
	CITY SECRETARY	129,874.00	10,396.39	33,521.18	25.81	96,352.82
	ICE	3,010,103.00	257,026.67	754,233.28	25.06	2,255,869.72
	MUNICIPAL COURT	208,484.00	11,531.17	39,822.72	19.10	168,661.28
	REET	1,125,857.00	68,110.52	209,454.29	18.60	916,402.71
	KS & RECREATION	469,241.00	34,174.62	107,521.05	22.91	361,719.95
	INTENANCE DEPARTMENT	81,211.00	255.86	3,223.21	3.97	77,987.79
	ANCE	353,563.00	38,647.69	116,744.57	33.02	236,818.43
	IMAL CONTROL	146,733.00	14,448.73	43,458.33	29.62	103,274.67
	CITY HALL	169,051.00	13,613.68	56,529.96	33.44	112,521.04
	PECTION/CODE ENFORCEMENT	303,687.00	33,365.17	80,778.71	26.60	222,908.29
	DEPARTMENTAL	655,250.00	85,701.27	205,192.31	31.32	450,057.69
	BLIC WORKS	229,096.00	24,106.64	67,709.80	29.56	161,386.20
	LITY BILLING	393,335.00	33,750.01	108,823.42	27.67	284,511.58
		-----	-----	-----	-----	-----
	FUND TOTAL EXPENDITURES ***	11,644,456.00	1,032,377.30	2,900,244.89	24.91	8,744,211.11
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	506,965.94	(512,213.57)	0.00	512,213.57
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

REVENUE

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE						
-0101	AUDITORIUM RENT	10,000.00	750.00	2,450.00	24.50	7,550.00
-0102	DISMISSAL FEE COURT	500.00	30.00	100.00	20.00	400.00
-0103	BUILDING PERMITS	100,000.00	2,532.14	14,557.41	14.56	85,442.59
-0104	CORPORATION COURT	140,000.00	2,879.13	12,729.53	9.09	127,270.47
-0105	COUNTY FIRE AID	25,000.00	2,083.33	6,249.99	25.00	18,750.01
-0106	DELINQUENT TAXES	50,000.00	8,787.97	34,265.71	68.53	15,734.29
-0107	INTEREST & PENALTY	35,000.00	2,675.57	16,046.80	45.85	18,953.20
-0108	FRANCHISE FEE	225,000.00	2,945.43	49,384.79	21.95	175,615.21
-0110	LICENSE FEES	7,500.00	235.00	475.00	6.33	7,025.00
-0111	PARKS & RECREATION	15,000.00	0.00	165.00	1.10	14,835.00
-0112	INTEREST INCOME	200,000.00	37,329.60	68,374.84	34.19	131,625.16
-0114	DOG LICENSE/FEES	100.00	0.00	25.00	25.00	75.00
-0115	MISCELLANEOUS INCOME	50,000.00	4,663.15	9,469.74	18.94	40,530.26
-0116	SALE OF ASSETS	50,000.00	0.00	0.00	0.00	50,000.00
-0117	IN LIEU OF TAXES	550,000.00	0.00	0.00	0.00	550,000.00
-0118	1% SALES TAX	2,250,000.00	179,824.68	595,502.22	26.47	1,654,497.78
-0121	TAX COLLECTION-CURRENT	2,700,000.00	1,163,411.60	1,208,064.52	44.74	1,491,935.48
-0122	EMERGENCY MEDICAL SERVICE	900,000.00	106,662.47	292,374.77	32.49	607,625.23
-0123	FIRE/EMS GRANT REV.	20,000.00	1,500.00	5,299.44	26.50	14,700.56
-0126	TRANSFER FOR UTILITY BILLING	917,556.00	0.00	0.00	0.00	917,556.00
-0127	TRSF. FROM UTILITY FUNDS	2,816,800.00	0.00	0.00	0.00	2,816,800.00
-0131	DONATIONS-ANIMAL CONTROL	100.00	175.00	175.00	175.00	(75.00)
-0132	TRANSFER FROM LCDC	200,000.00	0.00	0.00	0.00	200,000.00
-0137	LEOSE - FIRE	800.00	0.00	0.00	0.00	800.00
-0141	POLICE DEPT. DONATIONS	100.00	50.00	50.00	50.00	50.00
-0144	TEL-COMM. R O W ACCESS FEES	3,000.00	0.00	759.30	25.31	2,240.70
-0146	LIBRARY GRANT REV.	350.00	0.00	0.00	0.00	350.00
-0157	COURT REVENUE STATE FINES	65,000.00	1,695.22	4,916.27	7.56	60,083.73
-0158	OMNI BASE FTA REVENUES	1,500.00	12.00	95.48	6.37	1,404.52
-0177	INDIGENT DEFENSE FEE	500.00	2.00	6.00	1.20	494.00
-0182	DUE FROM LISD / SRO	150,000.00	5,000.00	15,000.00	10.00	135,000.00
-0183	ALARM FEES	250.00	25.00	50.00	20.00	200.00
-0185	EMPLOYEE DONATION	0.00	100.00	100.00	0.00	(100.00)
-0188	TX FOREST SERVICE GRANT REV	500.00	0.00	0.00	0.00	500.00
-0192	LIBRARY FINES & FEES	3,500.00	470.90	1,657.37	47.35	1,842.63
-0193	PD SILVER SANTA DONATIONS	1,000.00	900.00	1,150.00	115.00	(150.00)
-0195	SUBDIVISION PLAT FEE	350.00	300.00	900.00	257.14	(550.00)
-0205	ANIMAL ADOPTION FEE	50.00	0.00	0.00	0.00	50.00
-0211	CC PROCESSING FEES CHARGED	150,000.00	10,603.35	36,926.45	24.62	113,073.55
-0212	FIRE CLAIMS PAID	5,000.00	3,699.70	10,710.69	214.21	(5,710.69)

FUND TOTAL REVENUE ***		11,644,456.00	1,539,343.24	2,388,031.32	20.51	9,256,424.68
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C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

Y MANAGER

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
-001	SALARIES SUPERVISION	285,162.00	31,292.31	72,001.03	25.25	213,160.97
-002	SALARIES OPERATION	41,804.00	4,889.35	11,064.76	26.47	30,739.24
-004	SOCIAL SECURITY	25,014.00	1,878.11	6,467.52	25.86	18,546.48
-005	WORKMANS COMP	1,342.00	0.00	489.73	36.49	852.27
-006	TMRS REQUIREMENTS	47,935.00	3,654.23	10,407.11	21.71	37,527.89
-007	INSURANCE EMPLOYEES	24,743.00	2,887.13	9,352.05	37.80	15,390.95
-010	SALARIES-OVERTIME	500.00	22.62	22.62	4.52	477.38
-013	CAR ALLOWANCE	10,200.00	1,176.93	2,746.17	26.92	7,453.83
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CATEGORY TOTAL **		436,700.00	45,800.68	112,550.99	25.77	324,149.01
<u>OPERATING SUPPLIES</u>						
-111	OFFICE SUPPLIES	1,500.00	31.38	45.28	3.02	1,454.72
-112	POSTAGE	100.00	1.26	3.15	3.15	96.85
-114	FOOD EXPENSE	500.00	0.00	29.00	5.80	471.00
-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		2,250.00	32.64	77.43	3.44	2,172.57
<u>MAINTENANCE / REPAIR</u>						
-221	MAINTENANCE SOFTWARE/COMPUTERS	500.00	0.00	0.00	0.00	500.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		500.00	0.00	0.00	0.00	500.00
<u>CHARGES & SERVICES</u>						
-308	DUES & MEMBERSHIP	2,000.00	69.88	273.08	13.65	1,726.92
-310	INSURANCE EXPENSE	2,000.00	0.00	683.59	34.18	1,316.41
-313	PROFESSIONAL DEVELOPMENT	2,000.00	0.00	0.00	0.00	2,000.00
-314	TRAVEL	2,000.00	0.00	835.75	41.79	1,164.25
-315	TELEPHONE	3,500.00	408.26	1,224.78	34.99	2,275.22
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CATEGORY TOTAL **		11,500.00	478.14	3,017.20	26.24	8,482.80

C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
Y MANAGER

T#	ACCOUNT NAME	ANNUAL	CURRENT	Y-T-D	% OF	BUDGET
		BUDGET	PERIOD	ACTUAL	BUDGET	BALANCE
OTHER						
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
DEPARTMENT TOTAL, **		450,950.00	46,311.46	115,645.62	25.64	335,304.38
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
CITY COUNCIL

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-005	WORKMAN'S COMPENSATION	100.00	0.00	59.76	59.76	40.24
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		100.00	0.00	59.76	59.76	40.24
<u>OPERATING SUPPLIES</u>						
1-114	FOOD EXPENSE - MEALS	4,000.00	237.86	727.72	18.19	3,272.28
1-125	MATERIALS & SUPPLIES	500.00	0.00	44.42	8.88	455.58
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		4,500.00	237.86	772.14	17.16	3,727.86
<u>CHARGES & SERVICES</u>						
1-310	INSURANCE EXPENSE	1,500.00	0.00	1,595.04	106.34	(95.04)
1-313	PROFESSIONAL DEVELOPMENT	1,000.00	49.28	182.84	18.28	817.16
1-314	TRAVEL	1,500.00	0.00	1,212.00	80.80	288.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		4,000.00	49.28	2,989.88	74.75	1,010.12
<u>OTHER</u>						
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DEPARTMENT TOTAL **		8,600.00	287.14	3,821.78	44.44	4,778.22
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
E/EMS

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
I-001	SALARIES SUPERVISION	100,158.00	11,557.35	26,854.94	26.81	73,303.06
I-002	SALARIES OPERATION	1,530,863.00	141,820.37	311,297.32	20.33	1,219,565.68
I-004	SOCIAL SECURITY	127,009.00	10,071.29	33,933.59	26.72	93,075.41
I-005	WORKMANS COMP	98,409.00	0.00	52,512.14	53.36	45,896.86
I-006	TMRS REQUIREMENTS	220,737.00	17,515.86	51,011.15	23.11	169,725.85
I-007	INSURANCE EMPLOYEES	171,561.00	13,424.45	26,751.07	15.59	144,809.93
I-009	INCENTIVE PAY	22,000.00	0.00	0.00	0.00	22,000.00
I-010	SALARIES-OVERTIME	60,000.00	20,978.33	60,143.52	100.24	(143.52)
I-011	PART-TIME SALARIES	154,471.00	16,940.93	30,154.19	19.52	124,316.81
I-012	CERTIFICATION PAY	114,000.00	11,123.20	25,061.82	21.98	88,938.18
CATEGORY TOTAL **		2,599,208.00	243,431.78	617,719.74	23.77	1,981,488.26
<u>OPERATING SUPPLIES</u>						
I-111	OFFICE SUPPLIES	2,000.00	251.85	746.44	37.32	1,253.56
I-112	POSTAGE	1,400.00	139.28	204.77	14.63	1,195.23
I-113	NON CAPITAL ASSETS	23,785.00	0.00	1,348.59	5.67	22,436.41
I-115	JANITORIAL SUPPLIES	2,500.00	281.85	649.07	25.96	1,850.93
I-125	MATERIAL & SUPPLIES	22,000.00	1,023.06	7,767.11	35.31	14,232.89
I-127	BILLABLE EMS SUPPLIES	70,000.00	7,304.33	12,391.85	17.70	57,608.15
I-129	UNIFORMS	7,000.00	180.65	2,370.91	33.87	4,629.09
CATEGORY TOTAL **		128,685.00	9,181.02	25,478.74	19.80	103,206.26
<u>MAINTENANCE / REPAIR</u>						
I-221	MAINTENANCE SOFTWARE/COMPUTERS	1,500.00	0.00	0.00	0.00	1,500.00
I-226	MAINTENANCE EQUIPMENT	55,500.00	24,273.41	36,934.83	66.55	18,565.17
I-227	MAINT MOTOR VEHICLES	36,000.00	5,528.13	6,377.71	17.72	29,622.29
I-228	GAS-OIL-TIRES	48,000.00	3,959.68	17,146.69	35.72	30,853.31
I-229	BUNKER GEAR MAINTENANCE	5,500.00	0.00	4,646.40	84.48	853.60
CATEGORY TOTAL **		146,500.00	33,761.22	65,105.63	44.44	81,394.37

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
E/EMS

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES & SERVICES</u>						
I-306	MEDICAL CONTROL FEE	18,000.00	1,500.00	4,500.00	25.00	13,500.00
I-308	DUES & MEMBERSHIPS	2,140.00	243.20	746.92	34.90	1,393.08
I-310	INSURANCE EXPENSE	37,000.00	0.00	29,464.06	79.63	7,535.94
I-312	MAINTENANCE BUILDING	10,000.00	2,183.65	4,150.42	41.50	5,849.58
I-313	PROF. DEVELOPMENT	44,500.00	4,382.52	8,603.01	19.33	35,896.99
I-314	TRAVEL	7,000.00	0.00	2,776.09	39.66	4,223.91
I-315	TELEPHONE	1,200.00	1,907.95	5,359.89	446.66	(4,159.89)
I-316	UTILITIES	29,000.00	2,334.85	5,471.16	18.87	23,528.84
I-318	FIRE PREVENTION	500.00	0.00	0.00	0.00	500.00
I-319	LEOSE ACCOUNT	790.00	0.00	0.00	0.00	790.00
I-320	HAZ-MAT EXPENSE	1,500.00	73.40	510.84	34.06	989.16
I-325	EMS COLLECTION FEE	72,000.00	9,243.22	21,287.07	29.57	50,712.93
I-328	PHYSICALS / TESTING	2,000.00	180.00	790.00	39.50	1,210.00
I-333	STATE FEES	6,000.00	0.00	1,779.82	29.66	4,220.18
I-352	EQUIPMENT RENTALS	0.00	179.02	650.58	0.00	(650.58)
I-356	NONNBUDGETED GRANT EXPENSE	0.00	1,881.95	6,201.95	0.00	(6,201.95)
I-360	CAPITAL OUTLAY	34,500.00	0.00	0.00	0.00	34,500.00
CATEGORY TOTAL **		266,130.00	24,109.76	92,291.81	34.68	173,838.19
<u>OTHER</u>						
I-406	CONTRACTOR MOWING SERVICES	12,895.00	796.00	2,584.00	20.04	10,311.00
I-407	A/C CONTRACT	3,000.00	0.00	0.00	0.00	3,000.00
I-408	GENERATOR MAINT. CONTRACT	2,350.00	0.00	852.00	36.26	1,498.00
I-409	FIRE ALARM/EXTINGUISHER	650.00	0.00	0.00	0.00	650.00
I-410	PAYMENT DUE TO FIXED ASSET	190,000.00	0.00	0.00	0.00	190,000.00
CATEGORY TOTAL **		208,895.00	796.00	3,436.00	1.64	205,459.00
DEPARTMENT TOTAL **		3,349,418.00	311,279.78	804,031.92	24.01	2,545,386.08

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

LIBRARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
-001	SALARIES SUPERVISION	71,150.00	6,000.00	28,157.69	39.58	42,992.31
-002	SALARIES OPERATION	76,163.00	2,663.76	8,643.37	11.35	67,519.63
-003	SALARIES MAINTENANCE	32,000.00	3,683.53	8,374.73	26.17	23,625.27
-004	SOCIAL SECURITY	19,661.00	1,018.55	4,794.42	24.39	14,866.58
-005	WORKMANS COMP.	1,416.00	0.00	814.54	57.52	601.46
-006	TMRS REQUIREMENTS	26,289.00	1,184.84	6,704.79	25.50	19,584.21
-007	INSURANCE EMPLOYEES	28,073.00	1,212.02	7,564.56	26.95	20,508.44
-010	SALARIES-OVERTIME	1,000.00	0.00	56.25	5.63	943.75
-011	SALARIES-PART TIME	77,662.00	7,684.45	18,472.04	23.79	59,189.96
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CATEGORY TOTAL **		333,414.00	23,447.15	83,582.39	25.07	249,831.61
<u>OPERATING SUPPLIES</u>						
-111	OFFICE SUPPLIES	2,600.00	0.00	116.39	4.48	2,483.61
-112	POSTAGE	1,000.00	25.24	36.58	3.66	963.42
-113	NON CAPITAL ASSETS	4,000.00	0.00	2,697.18	67.43	1,302.82
-115	JANITORIAL SUPPLIES	4,500.00	193.93	1,096.42	24.36	3,403.58
-125	MATERIAL & SUPPLIES	3,000.00	171.00	320.53	10.68	2,679.47
-129	UNIFORMS	500.00	30.36	93.54	18.71	406.46
-131	AUDIO VISUAL	4,000.00	619.83	623.93	15.60	3,376.07
-168	NEW BOOKS	11,000.00	882.51	1,627.11	14.79	9,372.89
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CATEGORY TOTAL **		30,600.00	1,922.87	6,611.68	21.61	23,988.32
<u>MAINTENANCE / REPAIR</u>						
-221	MAINTENANCE SOFTWARE/COMPUTERS	8,350.00	0.00	0.00	0.00	8,350.00
-226	MAINTENANCE EQUIPMENT	4,830.00	0.00	0.00	0.00	4,830.00
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CATEGORY TOTAL **		13,180.00	0.00	0.00	0.00	13,180.00

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

LIBRARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES & SERVICES</u>						
-308	DUES & MEMBERSHIP	680.00	144.28	421.28	61.95	258.72
-310	INSURANCE EXPENSE	27,600.00	0.00	19,574.55	70.92	8,025.45
-312	MAINTENANCE BUILDING	44,378.00	17,959.76	18,273.76	41.18	26,104.24
-313	PROFESSIONAL DEVELOPMENT	9,796.00	0.00	0.00	0.00	9,796.00
-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
-315	TELEPHONE	10,500.00	908.33	2,829.48	26.95	7,670.52
-316	UTILITIES	55,000.00	3,621.61	13,109.24	23.83	41,890.76
-322	PROFESSIONAL SERVICES	2,610.00	0.00	0.00	0.00	2,610.00
-328	PERIODICALS	3,200.00	0.00	2,272.07	71.00	927.93
-352	EQUIPMENT RENTALS	3,500.00	219.63	735.42	21.01	2,764.58
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CATEGORY TOTAL **		158,264.00	22,853.61	57,215.80	36.15	101,048.20
<u>OTHER</u>						
-406	CONTRACTOR MOWING SERVICES	10,195.00	980.00	2,156.00	21.15	8,039.00
-407	A/C MAINT. CONTRACT	12,650.00	0.00	0.00	0.00	12,650.00
-409	FIRE ALARMS/EXTINGUISHERS	1,700.00	166.87	166.87	9.82	1,533.13
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CATEGORY TOTAL **		24,545.00	1,146.87	2,322.87	9.46	22,222.13
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DEPARTMENT TOTAL **		560,003.00	49,370.50	149,732.74	26.74	410,270.26
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
Y SECRETARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
i-001	SALARIES SUPERVISION	61,321.00	7,075.38	16,291.96	26.57	45,029.04
i-004	SOCIAL SECURITY	4,692.00	341.52	1,180.18	25.15	3,511.82
i-005	WORKMANS COMP.	252.00	0.00	151.81	60.24	100.19
i-006	THRS REQUIREMENTS	8,990.00	688.06	1,968.73	21.90	7,021.27
i-007	INSURANCE EMPLOYEES	4,219.00	1,044.94	3,424.34	81.16	794.66

CATEGORY TOTAL **		79,474.00	9,149.90	23,017.02	28.96	56,456.98
<u>OPERATING SUPPLIES</u>						
i-111	OFFICE SUPPLIES	850.00	0.00	31.43	3.70	818.57
i-112	POSTAGE	150.00	4.55	4.55	3.03	145.45
i-113	NON CAPITAL ASSETS	2,000.00	0.00	1,348.59	67.43	651.41

CATEGORY TOTAL **		3,000.00	4.55	1,384.57	46.15	1,615.43
<u>MAINTENANCE / REPAIR</u>						
i-221	MAINTENANCE - SOFTWARE	18,300.00	967.30	6,291.27	34.38	12,008.73

CATEGORY TOTAL **		18,300.00	967.30	6,291.27	34.38	12,008.73
<u>CHARGES & SERVICES</u>						
i-308	DUES & MEMBERSHIPS	100.00	25.64	201.92	201.92	(101.92)
i-309	PUBLICATIONS	300.00	(592.50)	40.00	13.33	260.00
i-310	INSURANCE - GENERAL	1,700.00	0.00	227.86	13.40	1,472.14
i-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	350.00	23.33	1,150.00
i-314	TRAVEL	1,500.00	0.00	529.64	35.31	970.36
i-315	TELEPHONE	2,000.00	282.25	846.75	42.34	1,153.25
i-322	PROFESSIONAL SERVICES	6,000.00	0.00	0.00	0.00	6,000.00
i-323	LEGAL & ADVERTISING FEES	6,000.00	559.25	632.15	10.54	5,367.85

CATEGORY TOTAL **		19,100.00	274.64	2,828.32	14.81	16,271.68

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
CITY SECRETARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER						
5-401	ELECTION EXPENSE	10,000.00	0.00	0.00	0.00	10,000.00
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CATEGORY TOTAL **		10,000.00	0.00	0.00	0.00	10,000.00
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DEPARTMENT TOTAL **		129,874.00	10,396.39	33,521.18	25.81	96,352.82
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C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
ICE

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
i-001	SALARIES SUPERVISION	108,470.00	12,516.69	29,084.09	26.81	79,385.91
i-002	SALARIES OPERATION	1,502,033.00	140,911.99	318,552.21	21.21	1,183,480.79
i-004	SOCIAL SECURITY	125,187.00	8,771.27	29,635.12	23.67	95,551.88
i-005	WORKMANS COMP.	69,986.00	0.00	40,071.84	57.26	29,914.16
i-006	THRS REQUIREMENTS	236,115.00	17,072.67	52,669.91	22.31	183,445.09
i-007	INSURANCE EMPLOYEES	202,367.00	16,689.54	70,264.80	34.72	132,102.20
i-010	SALARIES-OVERTIME	40,000.00	23,644.46	45,698.68	114.25	(5,698.68)
i-011	SALARIES-PART TIME	25,750.00	0.00	0.00	0.00	25,750.00
i-012	CERTIFICATION PAY	67,200.00	4,569.24	10,892.32	16.21	56,307.68
i-013	CAR ALLOWANCE	4,800.00	553.86	1,292.34	26.92	3,507.66
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CATEGORY TOTAL **		2,381,908.00	224,729.72	598,161.31	25.11	1,783,746.69
<u>OPERATING SUPPLIES</u>						
i-111	OFFICE SUPPLIES	6,200.00	134.70	586.44	9.46	5,613.56
i-112	POSTAGE	1,600.00	29.51	80.35	5.02	1,519.65
i-113	NON CAPITAL ASSETS	12,000.00	0.00	12,746.34	106.22	(746.34)
i-115	JANITORIAL SUPPLIES	3,000.00	91.96	507.96	16.93	2,492.04
i-125	MATERIAL & SUPPLIES	5,000.00	55.29	965.37	19.31	4,034.63
i-128	UNIFORM EQUIPMENT	2,500.00	0.00	314.70	12.59	2,185.30
i-129	UNIFORMS	12,000.00	0.00	906.91	7.56	11,093.09
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CATEGORY TOTAL **		42,300.00	311.46	16,108.07	38.08	26,191.93
<u>MAINTENANCE / REPAIR</u>						
i-221	MAINTENANCE SOFTWARE/COMPUTERS	50,000.00	0.00	0.00	0.00	50,000.00
i-226	MAINTENANCE EQUIPMENT	66,850.00	0.00	0.00	0.00	66,850.00
i-227	MAINTENANCE VEHICLES	20,000.00	11.07	2,288.10	11.44	17,711.90
i-228	GAS-OIL-TIRES	35,000.00	2,242.42	7,246.70	20.70	27,753.30
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CATEGORY TOTAL **		171,850.00	2,253.49	9,534.80	5.55	162,315.20

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

,ICE

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
CHARGES & SERVICES						
i-308	DUES & MEMBERSHIP	13,500.00	17,764.40	27,623.92	204.62 (	14,123.92)
i-310	INSURANCE EXPENSE	35,000.00	0.00	36,916.88	105.48 (	1,916.88)
i-312	MAINTENANCE BLDG.	10,000.00	85.00	160.00	1.60	9,840.00
i-313	PROFESSIONAL DEVELOPMENT	15,000.00	302.50	145.00	0.97	14,855.00
i-314	TRAVEL	5,000.00	1,177.83	1,808.98	36.18	3,191.02
i-315	TELEPHONE	3,375.00	1,715.90	4,937.56	146.30 (	1,562.56)
i-316	UTILITIES	30,000.00	5,326.72	6,870.70	22.90	23,129.30
i-328	PHYSICALS / TESTING	3,000.00	130.00	795.00	26.50	2,205.00
i-335	PRISONER EXPENSE	13,000.00	118.00	1,416.00	10.89	11,584.00
i-336	INVESTIGATIVE EXPENSE	12,300.00	75.00	225.00	1.83	12,075.00
i-352	EQUIPMENT RENTALS	2,500.00	179.03	618.99	24.76	1,881.01
i-360	CAPITAL OUTLAY	104,350.00	0.00	38,955.45	37.33	65,394.55
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CATEGORY TOTAL **		247,025.00	26,874.38	120,473.48	48.77	126,551.52
OTHER						
i-405	CONTRACT CLEANING	20,800.00	1,400.00	5,000.00	24.04	15,800.00
i-406	CONTRACTOR MOWING SERVICES	7,800.00	600.00	1,800.00	23.08	6,000.00
i-408	GENERATOR MAINTENANCE	2,500.00	0.00	1,489.00	59.56	1,011.00
i-409	TRAINING SUPPLIES	1,500.00	54.05	54.05	3.60	1,445.95
i-410	PAYMENT TO FIXED ASSET	125,420.00	0.00	0.00	0.00	125,420.00
i-411	SILVER SANTA	500.00	803.57	803.57	160.71 (	303.57)
i-412	A/C MAINTENANCE CONTRACT	3,000.00	0.00	809.00	26.97	2,191.00
i-413	BRIDGEHAVEN CONTRIBUTION	3,000.00	0.00	0.00	0.00	3,000.00
i-414	NATIONAL NIGHT OUT EXPENSE	500.00	0.00	0.00	0.00	500.00
i-415	FIRE ALARM/ EXTINGUISHER	2,000.00	0.00	0.00	0.00	2,000.00
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CATEGORY TOTAL **		167,020.00	2,857.62	9,955.62	5.96	157,064.38
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DEPARTMENT TOTAL **		3,010,103.00	257,026.67	754,233.28	25.06	2,255,869.72
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
MUNICIPAL COURT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
'-001	SALARIES SUPERVISION	31,172.00	3,356.64	7,997.16	25.65	23,174.84
'-002	SALARIES OPERATION	44,134.00	5,092.82	11,833.65	26.81	32,300.35
'-004	SOCIAL SECURITY	3,377.00	442.68	1,515.91	44.89	1,861.09
'-005	WORKMANS COMP.	181.00	0.00	303.62	167.75	(122.62)
'-006	TMRS REQUIREMENTS	6,470.00	494.84	1,461.19	22.58	5,008.81
'-007	INSURANCE EMPLOYEES	0.00	0.00	28.65	0.00	(28.65)
'-010	SALARIES - OVERTIME	300.00	0.00	0.00	0.00	300.00
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CATEGORY TOTAL **		85,634.00	9,386.98	23,140.18	27.02	62,493.82
<u>OPERATING SUPPLIES</u>						
'-111	OFFICE SUPPLIES	2,000.00	0.00	70.32	3.52	1,929.68
'-112	POSTAGE	1,500.00	2.37	53.04	3.54	1,446.96
'-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
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CATEGORY TOTAL **		3,650.00	2.37	123.36	3.38	3,526.64
<u>MAINTENANCE / REPAIR</u>						
'-221	MAINTENANCE - SOFTWARE	3,000.00	0.00	110.00	3.67	2,890.00
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CATEGORY TOTAL **		3,000.00	0.00	110.00	3.67	2,890.00
<u>CHARGES & SERVICES</u>						
'-308	DUES & MEMBERSHIP	1,000.00	37.20	111.60	11.16	888.40
'-310	INSURANCE EXPENSE	1,000.00	0.00	683.59	68.36	316.41
'-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
'-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
'-315	TELEPHONE	4,000.00	354.53	1,063.59	26.59	2,936.41
'-319	LEGAL EXPENSE	18,000.00	846.00	1,908.00	10.60	16,092.00
'-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
'-337	JURY EXPENSE	600.00	0.00	0.00	0.00	600.00
'-339	FTA PROGRAM	1,500.00	0.00	662.82	44.19	837.18
'-340	FEES - STATE FINES	70,000.00	0.00	7,178.82	10.26	62,821.18
'-341	COLLECTION FEES	15,000.00	589.40	4,201.78	28.01	10,798.22
'-362	CREDIT CARD FEES	3,000.00	314.69	638.98	21.30	2,361.02
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CATEGORY TOTAL **		116,200.00	2,141.82	16,449.18	14.16	99,750.82

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
MUNICIPAL COURT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
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	DEPARTMENT TOTAL **	208,484.00	11,531.17	39,822.72	19.10	168,661.28
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C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
SHEET

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-001	SALARIES SUPERVISION	74,060.00	8,304.30	19,296.07	26.05	54,763.93
1-002	SALARIES OPERATION	328,777.00	39,337.16	88,883.83	27.03	239,893.17
1-004	SOCIAL SECURITY	28,041.00	2,357.74	7,988.42	28.49	20,052.58
1-005	WORKMANS COMP.	33,483.00	0.00	15,148.56	45.24	18,334.44
1-006	TMRS REQUIREMENTS	53,729.00	4,651.20	13,600.83	25.31	40,128.17
1-007	INSURANCE EMPLOYEES	71,037.00	7,411.27	24,058.94	33.87	46,978.06
1-010	SALARIES-OVERTIME	2,000.00	488.16	1,266.44	63.32	733.56
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CATEGORY TOTAL **		591,127.00	62,549.83	170,243.09	28.80	420,883.91
<u>OPERATING SUPPLIES</u>						
1-111	OFFICE SUPPLIES	150.00	42.29	176.99	117.99	(26.99)
1-112	POSTAGE	50.00	0.00	0.00	0.00	50.00
1-113	NON CAPITAL ASSETS	2,600.00	0.00	1,929.09	74.20	670.91
1-125	MATERIAL & SUPPLIES	4,000.00	293.69	352.65	8.82	3,647.35
1-129	UNIFORMS	4,000.00	270.29	1,931.54	48.29	2,068.46
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CATEGORY TOTAL **		10,800.00	606.27	4,390.27	40.65	6,409.73
<u>MAINTENANCE / REPAIR</u>						
1-221	MAINTENANCE SOFTWARE/COMPUTERS	500.00	0.00	0.00	0.00	500.00
1-226	MAINTENANCE EQUIPMENT	20,000.00	710.01	3,914.38	19.57	16,085.62
1-227	MAINTENANCE MOTOR VEHICLE	10,000.00	31.80	98.52	0.99	9,901.48
1-228	GAS-OIL-TIRES	25,000.00	1,966.03	9,446.26	37.79	15,553.74
1-230	MAINTENANCE STREETS	80,000.00	1,441.24	2,662.86	3.33	77,337.14
1-231	MAINTENANCE DRAINAGE	130,000.00	0.00	0.00	0.00	130,000.00
1-232	HERBICIDES	4,000.00	0.00	0.00	0.00	4,000.00
1-233	PESTICIDES	5,000.00	0.00	0.00	0.00	5,000.00
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CATEGORY TOTAL **		274,500.00	4,149.08	16,122.02	5.87	258,377.98

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

HEET

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES & SERVICES</u>					
1-308 DUES & MEMBERSHIP	400.00	32.68	91.00	22.75	309.00
1-310 INSURANCE - GENERAL	16,500.00	0.00	16,240.06	98.42	259.94
1-313 PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
1-314 TRAVEL	500.00	0.00	0.00	0.00	500.00
1-315 TELEPHONE	3,500.00	386.08	1,158.24	33.09	2,341.76
1-316 UTILITIES - DRAINAGE	8,000.00	386.58	1,209.61	15.12	6,790.39
1-325 MAINTENANCE LEVEE	10,000.00	0.00	0.00	0.00	10,000.00
1-328 PHYSICALS / TESTING	250.00	0.00	0.00	0.00	250.00
1-352 EQUIPMENT RENTALS	2,000.00	0.00	0.00	0.00	2,000.00
1-360 CAPITAL OUTLAY	15,000.00	0.00	0.00	0.00	15,000.00
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CATEGORY TOTAL **	57,150.00	805.34	18,698.91	32.72	38,451.09
<u>OTHER</u>					
1-406 CONTRACTOR SERVICES	30,000.00	0.00	0.00	0.00	30,000.00
1-410 FIXED ASSETS PAYMENT	162,280.00	0.00	0.00	0.00	162,280.00
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CATEGORY TOTAL **	192,280.00	0.00	0.00	0.00	192,280.00
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DEPARTMENT TOTAL **	1,125,857.00	68,110.52	209,454.29	18.60	916,402.71
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
PARKS & RECREATION

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-001	SALARIES SUPERVISION	68,814.00	7,940.61	18,451.00	26.81	50,363.00
1-002	SALARIES OPERATION	99,345.00	9,588.08	23,633.36	23.79	75,711.64
1-004	SOCIAL SECURITY	12,866.00	765.17	3,031.91	23.57	9,834.09
1-005	WORKMANS COMP.	6,056.00	0.00	2,623.87	43.33	3,432.13
1-006	TMRS REQUIREMENTS	39,586.00	1,896.97	5,620.09	14.20	33,965.91
1-007	INSURANCE EMPLOYEES	38,788.00	3,896.60	11,367.05	29.31	27,420.95
1-010	SALARIES-OVERTIME	4,000.00	286.56	913.84	22.85	3,086.16
1-011	SALARIES - PART TIME	12,000.00	0.00	0.00	0.00	12,000.00
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CATEGORY TOTAL **		281,455.00	24,373.99	65,641.12	23.32	215,813.88
<u>OPERATING SUPPLIES</u>						
1-111	OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00
1-113	NON CAPITAL ASSETS	4,000.00	0.00	0.00	0.00	4,000.00
1-115	JANITORIAL SUPPLY	2,000.00	0.00	0.00	0.00	2,000.00
1-125	MATERIAL & SUPPLIES	4,000.00	86.77	466.29	11.66	3,533.71
1-129	UNIFORMS	2,000.00	125.87	697.17	34.86	1,302.83
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CATEGORY TOTAL **		12,100.00	212.64	1,163.46	9.62	10,936.54
<u>MAINTENANCE / REPAIR</u>						
1-224	MAINTENANCE FENCES	8,000.00	0.00	0.00	0.00	8,000.00
1-225	MAINTENANCE BALL FIELDS	15,000.00	0.00	0.00	0.00	15,000.00
1-226	MAINTENANCE EQUIPMENT	6,000.00	18.60	55.80	0.93	5,944.20
1-227	MAINTENANCE MOTOR VEHICLE	1,000.00	0.00	13.10	1.31	986.90
1-228	GAS-OIL-TIRES	7,000.00	169.69	1,166.63	16.67	5,833.37
1-229	CHEMICALS - SPLASH PARK	2,500.00	0.00	1,316.00	52.64	1,184.00
1-230	MAINTENANCE - SPLASH PARK	2,000.00	0.00	2,931.78	146.59	(931.78)
1-231	MAINTENANCE PLAYGROUNDS	1,500.00	0.00	0.00	0.00	1,500.00
1-232	WEED CONTROL	1,000.00	0.00	145.96	14.60	854.04
1-233	FLAG REPAIR	4,000.00	0.00	0.00	0.00	4,000.00
1-234	MAINTNEANCE HWY 90 TREES	3,500.00	0.00	0.00	0.00	3,500.00
1-235	MAINTENANCE POND	200.00	0.00	0.00	0.00	200.00
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CATEGORY TOTAL **		51,700.00	188.29	5,629.27	10.89	46,070.73

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
Parks & Recreation

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
CHARGES & SERVICES						
1-310	INSURANCE - GENERAL	8,500.00	0.00	10,563.23	124.27	(2,063.23)
1-312	MAINTENANCE BLDG.	8,000.00	1,317.01	3,467.01	43.34	4,532.99
1-313	PROF. DEVELOPMENT	25.00	0.00	0.00	0.00	25.00
1-315	TELEPHONE	1,200.00	67.04	201.12	16.76	998.88
1-316	UTILITIES	25,000.00	2,255.65	4,705.84	18.82	20,294.16
1-328	PHYSICALS / TESTING	400.00	0.00	0.00	0.00	400.00
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CATEGORY TOTAL **		43,125.00	3,639.70	18,937.20	43.91	24,187.80
OTHER						
1-406	CONTRACTOR MOWING SERVICES	64,740.00	5,760.00	16,150.00	24.95	48,590.00
1-410	FIXED ASSETS PAYMENT	16,121.00	0.00	0.00	0.00	16,121.00
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CATEGORY TOTAL **		80,861.00	5,760.00	16,150.00	19.97	64,711.00
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DEPARTMENT TOTAL **		469,241.00	34,174.62	107,521.05	22.91	361,719.95
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C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
MAINTENANCE DEPARTMENT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
.-002	SALARIES OPERATION	43,264.00	0.00	0.00	0.00	43,264.00
.-004	SOCIAL SECURITY	3,310.00	0.00	0.00	0.00	3,310.00
.-005	WORKMANS COMP.	1,809.00	0.00	1,354.09	74.85	454.91
.-006	TMRS REQUIREMENTS	6,343.00	0.00	0.00	0.00	6,343.00
.-007	INSURANCE EMPLOYEES	9,435.00	0.00	0.00	0.00	9,435.00
.-010	SALARIES-OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
CATEGORY TOTAL **		65,161.00	0.00	1,354.09	2.08	63,806.91
<u>OPERATING SUPPLIES</u>						
.-111	OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00
.-125	MATERIAL & SUPPLIES	3,500.00	0.00	59.95	1.71	3,440.05
.-129	UNIFORMS	500.00	0.00	0.00	0.00	500.00
CATEGORY TOTAL **		4,100.00	0.00	59.95	1.46	4,040.05
<u>MAINTENANCE / REPAIR</u>						
.-226	MAINTENANCE EQUIPMENT	250.00	18.60	55.80	22.32	194.20
.-227	MAINTENANCE MOTOR VEHICLE	300.00	0.00	0.00	0.00	300.00
.-228	GAS-OIL-TIRES	500.00	0.00	0.00	0.00	500.00
CATEGORY TOTAL **		1,050.00	18.60	55.80	5.31	994.20
<u>CHARGES & SERVICES</u>						
.-310	INSURANCE - GENERAL	1,100.00	0.00	1,041.59	94.69	58.41
.-315	TELEPHONE	0.00	237.26	711.78	0.00	(711.78)
.-316	UTILITIES	1,300.00	0.00	0.00	0.00	1,300.00
CATEGORY TOTAL **		2,400.00	237.26	1,753.37	73.06	646.63

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
MAINTENANCE DEPARTMENT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER						
410	PAYMENT TO FIXED ASSET	8,500.00	0.00	0.00	0.00	8,500.00
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CATEGORY TOTAL **		8,500.00	0.00	0.00	0.00	8,500.00
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DEPARTMENT TOTAL **		81,211.00	255.86	3,223.21	3.97	77,987.79
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

ANCE

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>					
1-001 SALARIES SUPERVISION	110,207.00	12,715.38	29,396.10	26.67	80,810.90
1-002 SALARIES OPERATION	133,356.00	15,128.00	35,046.01	26.28	98,309.99
1-004 SOCIAL SECURITY	18,635.00	1,386.70	4,835.69	25.95	13,799.31
1-005 WORKMAN'S COMPENSATION	1,000.00	0.00	607.23	60.72	392.77
1-006 TMRS REQUIREMENTS	35,708.00	2,785.86	8,086.31	22.65	27,621.69
1-007 INSURANCE EMPLOYEES	29,917.00	3,970.55	12,834.58	42.90	17,082.42
1-010 SALARIES/OVERTIME	1,000.00	0.00	6.45	0.65	993.55
1-012 CERTIFICATION PAY	3,640.00	420.00	980.00	26.92	2,660.00
1-013 CAR ALLOWANCE	2,400.00	276.93	646.17	26.92	1,753.83
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CATEGORY TOTAL **	335,863.00	36,683.42	92,438.54	27.52	243,424.46
<u>OPERATING SUPPLIES</u>					
1-111 OFFICE SUPPLIES	3,000.00	1,418.96	1,690.71	56.36	1,309.29
1-112 POSTAGE	1,000.00	58.20	98.64	9.86	901.36
1-113 NON CAPITAL ASSETS	4,000.00	0.00	2,697.18	67.43	1,302.82
1-129 UNIFORMS	300.00	0.00	0.00	0.00	300.00
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CATEGORY TOTAL **	8,300.00	1,477.16	4,486.53	54.05	3,813.47
<u>MAINTENANCE / REPAIR</u>					
1-221 MAINTENANCE SOFTWARE	1,000.00	0.00	16,995.00	699.50	(15,995.00)
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CATEGORY TOTAL **	1,000.00	0.00	16,995.00	699.50	(15,995.00)
<u>CHARGES & SERVICES</u>					
1-308 MEMBERSHIP DUES	1,200.00	81.44	514.32	42.86	685.68
1-310 INSURANCE- GENERAL	3,000.00	0.00	1,139.31	37.98	1,860.69
1-313 PROFESSIONAL DEVELOPMENT	2,000.00	0.00	0.00	0.00	2,000.00
1-314 TRAVEL	1,500.00	0.00	0.00	0.00	1,500.00
1-315 TELEPHONE	600.00	405.67	1,170.87	195.15	(570.87)
1-328 PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
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CATEGORY TOTAL **	8,400.00	487.11	2,824.50	33.63	5,575.50
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DEPARTMENT TOTAL **	353,563.00	38,647.69	116,744.57	33.02	236,818.43

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
ANCE

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

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
FUNDAL CONTROL

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-003	SALARIES HUMANE OFFICER	76,893.00	8,934.88	20,402.60	26.53	56,490.40
1-004	SOCIAL SECURITY	2,975.00	549.72	1,922.73	64.63	1,052.27
1-005	WORKMANS COMPENSATION	4,734.00	0.00	2,801.01	59.17	1,932.99
1-006	TMRS REQUIREMENTS	10,877.00	1,065.40	2,999.01	27.57	7,877.99
1-007	INSURANCE EMPLOYEES	7,654.00	1,316.98	3,943.60	51.52	3,710.40
1-010	SALARIES OVERTIME	1,500.00	2,286.17	4,833.33	322.22	(3,333.33)
CATEGORY TOTAL **		104,633.00	14,153.15	36,902.28	35.27	67,730.72
<u>OPERATING SUPPLIES</u>						
1-111	OFFICE SUPPLIES	200.00	0.00	0.00	0.00	200.00
1-114	ANIMAL FOOD	2,000.00	0.00	1,237.52	61.88	762.48
1-115	JANITORIAL SUPPLIES	5,000.00	144.60	616.18	12.32	4,383.82
1-125	MATERIALS & SUPPLIES	1,400.00	0.00	0.00	0.00	1,400.00
1-129	UNIFORMS	1,200.00	0.00	0.00	0.00	1,200.00
CATEGORY TOTAL **		9,800.00	144.60	1,853.70	18.92	7,946.30
<u>MAINTENANCE / REPAIR</u>						
1-212	MAINTENANCE BUILDING	5,000.00	65.00	410.00	8.20	4,590.00
1-226	MAINTENANCE EQUIPMENT	2,000.00	25.64	76.92	3.85	1,923.08
1-227	MAINTENANCE MOTOR VEHICLE	1,000.00	0.00	0.00	0.00	1,000.00
1-228	GAS-OIL-TIRES	3,400.00	60.34	238.64	7.02	3,161.36
CATEGORY TOTAL **		11,400.00	150.98	725.56	6.36	10,674.44
<u>CHARGES & SERVICES</u>						
1-310	INSURANCE EXPENSE	1,800.00	0.00	1,501.31	83.41	298.69
1-313	PROFESSIONAL DEVELOPMENT	500.00	0.00	0.00	0.00	500.00
1-315	TELEPHONE	400.00	0.00	0.00	0.00	400.00
1-316	UTILITIES	7,000.00	0.00	1,975.48	28.22	5,024.52
1-328	PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
1-354	VETERINARY SERVICES	3,000.00	0.00	500.00	16.67	2,500.00
CATEGORY TOTAL **		12,900.00	0.00	3,976.79	30.83	8,923.21

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
FUND CONTROL

TR#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER						
1-410	PAYMENT TO FIXED ASSETS	8,000.00	0.00	0.00	0.00	8,000.00
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CATEGORY TOTAL **		8,000.00	0.00	0.00	0.00	8,000.00
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DEPARTMENT TOTAL **		146,733.00	14,448.73	43,458.33	29.62	103,274.67
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

~GENERAL FUND
Y HALL

TH	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
-003	SALARIES MAINTENANCE	32,000.00	3,691.22	8,379.39	26.19	23,620.61
-004	SOCIAL SECURITY	2,448.00	188.34	641.70	26.21	1,806.30
-005	WORKMANS COMPENSATION	1,767.00	0.00	0.00	0.00	1,767.00
-006	TMRS REQUIREMENTS	4,692.00	358.26	973.76	20.75	3,718.24
-007	INSURANCE EMPLOYEES	7,654.00	1,261.09	2,571.87	33.60	5,082.13
-010	SALARIES OVERTIME	500.00	0.00	5.77	1.15	494.23
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CATEGORY TOTAL **		49,061.00	5,498.91	12,572.49	25.63	36,488.51
<u>OPERATING SUPPLIES</u>						
-111	OFFICE SUPPLIES	100.00	0.00	20.76	20.76	79.24
-113	NON CAPITAL ASSETS	6,400.00	0.00	0.00	0.00	6,400.00
-115	JANITORIAL SUPPLIES	5,000.00	343.14	1,254.53	25.09	3,745.47
-125	MATERIALS & SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00
-129	UNIFORMS	500.00	0.00	0.00	0.00	500.00
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CATEGORY TOTAL **		14,000.00	343.14	1,275.29	9.11	12,724.71
<u>MAINTENANCE / REPAIR</u>						
-212	MAINTENANCE BUILDING	15,800.00	2,280.48	15,504.74	98.13	295.26
-226	MAINTENANCE EQUIPMENT	10,250.00	433.48	461.64	4.50	9,788.36
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CATEGORY TOTAL **		26,050.00	2,713.96	15,966.38	61.29	10,083.62
<u>CHARGES & SERVICES</u>						
-310	INSURANCE-GENERAL	7,500.00	0.00	6,804.44	90.73	695.56
-315	TELEPHONE	8,500.00	1,351.49	3,304.36	38.87	5,195.64
-316	UTILITIES	25,000.00	1,299.48	5,117.18	20.47	19,882.82
-328	PHYSICALS / TESTING	12,000.00	0.00	0.00	0.00	12,000.00
-352	EQUIPMENT RENTALS	0.00	681.70	3,084.83	0.00	(3,084.83)
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CATEGORY TOTAL **		53,000.00	3,332.67	18,310.81	34.55	34,689.19

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
CY HALL

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER						
406	CONTRACTOR MOWING SERVICES	17,940.00	1,725.00	3,795.00	21.15	14,145.00
407	A/C MAINTENANCE CONTRACT	4,000.00	0.00	1,681.00	42.03	2,319.00
408	GENERATOR MAINTENANCE CONTRACT	3,000.00	0.00	1,489.00	49.63	1,511.00
409	FIRE ALARM/EXTINGUISHER MAINT	2,000.00	0.00	1,439.99	72.00	560.01
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CATEGORY TOTAL **		26,940.00	1,725.00	8,404.99	31.20	18,535.01
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DEPARTMENT TOTAL **		169,051.00	13,613.68	56,529.96	33.44	112,521.04
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C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
SECTION/CODE ENFORCEMENT

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>					
i-001 SALARIES-SUPERVISION	73,008.00	0.00	0.00	0.00	73,008.00
i-002 SALARIES-OPERATION	85,916.00	9,818.28	23,016.00	26.79	62,900.00
i-004 SOCIAL SECURITY	12,159.00	495.50	1,747.07	14.37	10,411.93
i-005 WORKMAN'S COMPENSATION	1,192.00	0.00	382.33	32.07	809.67
i-006 TMRS REQUIREMENTS	23,299.00	965.32	2,858.04	12.27	20,440.96
i-007 INSURANCE-EMPLOYEES	24,563.00	1,341.71	4,120.26	16.77	20,442.74
i-010 SALARIES - OVERTIME	500.00	0.00	7.97	1.59	492.03
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CATEGORY TOTAL **	220,637.00	12,620.81	32,131.67	14.56	188,505.33
<u>OPERATING SUPPLIES</u>					
i-111 OFFICE SUPPLIES	1,000.00	0.00	205.96	20.60	794.04
i-112 POSTAGE	3,000.00	46.95	381.92	12.73	2,618.08
i-125 MATERIALS & SUPPLIES	750.00	0.00	0.00	0.00	750.00
i-129 UNIFORMS	450.00	0.00	0.00	0.00	450.00
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CATEGORY TOTAL **	5,200.00	46.95	587.88	11.31	4,612.12
<u>MAINTENANCE / REPAIR</u>					
i-221 MAINTENANCE SOFTWARE/COMPUTERS	9,540.00	0.00	0.00	0.00	9,540.00
i-226 MAINTENANCE-EQUIPMENT	3,300.00	0.00	0.00	0.00	3,300.00
i-227 MAINT.-MOTOR VEHICLES	400.00	0.00	26.20	6.55	373.80
i-228 GAS-OIL-TIRES	1,300.00	38.89	149.54	11.50	1,150.46
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CATEGORY TOTAL **	14,540.00	38.89	175.74	1.21	14,364.26
<u>CHARGES & SERVICES</u>					
i-308 DUES AND MEMBERSHIPS	750.00	69.88	269.64	35.95	480.36
i-309 PUBLICATIONS	1,000.00	0.00	2,913.00	291.30	(1,913.00)
i-310 INSURANCE-GENERAL	2,200.00	0.00	1,694.95	77.04	505.05
i-313 PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
i-314 TRAVEL	2,000.00	0.00	0.00	0.00	2,000.00
i-315 TELEPHONE	600.00	377.33	1,131.99	188.67	(531.99)
i-319 LEGAL OR FILING FEES	1,000.00	184.00	446.00	44.60	554.00
i-328 PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
i-352 EQUIPMENT RENTALS	2,050.00	312.31	936.93	45.70	1,113.07
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CATEGORY TOTAL **	10,800.00	943.52	7,392.51	68.45	3,407.49

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
SECTION/CODE ENFORCEMENT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER						
1-401	PLANNING COMMISSION EXPENSES	50.00	0.00	0.00	0.00	50.00
1-406	CONTRACTOR SERVICES	8,000.00	3,215.00	14,990.91	187.39	(6,990.91)
1-407	DEMOLITION SERVICES	35,000.00	16,500.00	25,500.00	72.86	9,500.00
1-410	PAYMENT TO FIXED ASSET	9,460.00	0.00	0.00	0.00	9,460.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		52,510.00	19,715.00	40,490.91	77.11	12,019.09
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DEPARTMENT TOTAL **		303,687.00	33,365.17	80,778.71	26.60	222,908.29
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

1 DEPARTMENTAL

T#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						

<u>MAINTENANCE / REPAIR</u>						
i-221	MAINTENANCE SOFTWARE	100,000.00	0.00	37,930.28	37.93	62,069.72
i-223	MAINTENANCE TOWER	30,000.00	29,455.00	29,455.00	98.18	545.00

CATEGORY TOTAL **		130,000.00	29,455.00	67,385.28	51.83	62,614.72
<u>CHARGES & SERVICES</u>						
i-308	DUES & MEMBERSHIP	6,000.00	0.00	2,378.00	39.63	3,622.00
i-309	LEGAL & ADVERTISING	250.00	0.00	0.00	0.00	250.00
i-310	INSURANCE GENERAL	0.00	0.00	683.30	0.00	(683.30)
i-315	TELEPHONE	0.00	451.55	1,354.65	0.00	(1,354.65)
i-318	AUDIT SERVICES	70,000.00	35,000.00	43,500.00	62.14	26,500.00
i-319	LEGAL EXPENSE	80,000.00	7,464.00	23,493.00	29.37	56,507.00
i-320	TAX EXPENSE CONTRACT	132,000.00	0.00	32,089.68	24.31	99,910.32
i-322	PROFESSIONAL SERVICES	120,000.00	10,000.00	30,000.00	25.00	90,000.00
i-323	COMMUNITY DECORATIONS	1,500.00	0.00	0.00	0.00	1,500.00
i-324	CITY WIDE FIREWORKS	16,000.00	0.00	0.00	0.00	16,000.00
i-329	BRAZOS TRANSIT AUTHORITY	5,500.00	1,378.13	1,378.13	25.06	4,121.87

CATEGORY TOTAL **		431,250.00	54,293.68	134,876.76	31.28	296,373.24
<u>OTHER</u>						
i-404	CONTINGENCY	55,000.00	0.00	0.00	0.00	55,000.00
i-416	WEB SITE HOSTING	1,000.00	0.00	15.99	1.60	984.01
i-418	FITNESS & SAFETY PROGRAM	3,000.00	0.00	460.00	15.33	2,540.00
i-424	EMPLOYEE RELATED EXPENSES	25,000.00	1,952.59	2,454.28	9.82	22,545.72
i-425	380 AGREEMENT	10,000.00	0.00	0.00	0.00	10,000.00

CATEGORY TOTAL **		94,000.00	1,952.59	2,930.27	3.12	91,069.73

DEPARTMENT TOTAL **		655,250.00	85,701.27	205,192.31	31.32	450,057.69
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND

PUBLIC WORKS

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>					
'-001 SALARIES SUPERVISION	98,007.00	11,307.69	26,130.32	26.66	71,876.68
'-002 SALARIES OPERATIONS	33,600.00	3,876.03	8,924.24	26.56	24,675.76
'-004 SOCIAL SECURITY	10,069.00	730.87	2,512.88	24.96	7,556.12
'-005 WORKMANS COMPENSATION	540.00	0.00	303.62	56.23	236.38
'-006 TMRS REQUIREMENTS	4,926.00	1,523.72	4,227.25	85.82	698.75
'-007 INSURANCE EMPLOYEES	7,654.00	1,991.26	4,349.00	56.82	3,305.00
'-013 CAR ALLOWANCE	3,600.00	415.38	969.22	26.92	2,630.78
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CATEGORY TOTAL **	158,396.00	19,844.95	47,416.53	29.94	110,979.47
<u>OPERATING SUPPLIES</u>					
'-111 OFFICE SUPPLIES	750.00	0.00	134.70	17.96	615.30
'-112 POSTAGE	50.00	0.00	0.00	0.00	50.00
'-113 NON CAPITAL ASSETS	7,000.00	0.00	1,348.59	19.27	5,651.41
'-115 JANITORIAL SUPPLIES	1,500.00	163.46	1,341.31	89.42	158.69
'-125 MATERIALS & SUPPLIES	200.00	0.00	182.97	91.49	17.03
'-129 UNIFORMS	150.00	0.00	0.00	0.00	150.00
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CATEGORY TOTAL **	9,650.00	163.46	3,007.57	31.17	6,642.43
<u>MAINTENANCE / REPAIR</u>					
'-221 MAINTENANCE SOFTWARE	500.00	0.00	0.00	0.00	500.00
'-226 MAINTENANCE EQUIPMENT	2,000.00	228.35	685.05	34.25	1,314.95
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CATEGORY TOTAL **	2,500.00	228.35	685.05	27.40	1,814.95
<u>CHARGES & SERVICES</u>					
'-310 INSURANCE - GENERAL	5,250.00	0.00	6,143.09	117.01	(893.09)
'-312 MAINTENANCE BUILDING	4,000.00	635.00	654.94	16.37	3,345.06
'-313 PROFESSIONAL DEVELOPMENT	3,000.00	0.00	0.00	0.00	3,000.00
'-314 TRAVEL	100.00	0.00	0.00	0.00	100.00
'-315 TELEPHONE	600.00	419.63	1,212.75	202.13	(612.75)
'-316 UTILITIES	24,500.00	1,527.25	4,717.87	19.26	19,782.13
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CATEGORY TOTAL **	37,450.00	2,581.88	12,728.65	33.99	24,721.35

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
PUBLIC WORKS

T#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER						
'-405	CONTRACT CLEANING	12,500.00	700.00	2,500.00	20.00	10,000.00
'-406	CONTRACTOR MOWING SERVICES	5,100.00	588.00	1,372.00	26.90	3,728.00
'-407	A/C MAINTENANCE CONTRACT	3,000.00	0.00	0.00	0.00	3,000.00
'-409	FIRE ALARM/EXTINGUISHERS	500.00	0.00	0.00	0.00	500.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		21,100.00	1,288.00	3,872.00	18.35	17,228.00
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DEPARTMENT TOTAL **		229,096.00	24,106.64	67,709.80	29.56	161,386.20
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
CITY BILLING

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-002	SALARIES OPERATION	117,053.00	13,510.78	31,382.86	26.81	85,670.14
1-004	SOCIAL SECURITY	8,956.00	691.50	2,404.88	26.85	6,551.12
1-005	WORKERS COMPENSATION	482.00	0.00	455.43	94.49	26.57
1-006	TMRS REQUIREMENTS	17,162.00	1,318.05	3,878.48	22.60	13,283.52
1-007	INSURANCE EMPLOYEES	20,482.00	1,958.54	6,468.14	31.58	14,013.86
1-010	SALARIES OVERTIME-	1,000.00	53.45	53.45	5.35	946.55
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CATEGORY TOTAL **		165,135.00	17,532.32	44,643.24	27.03	120,491.76
<u>OPERATING SUPPLIES</u>						
1-111	OFFICE SUPPLIES	2,000.00	0.00	308.81	15.44	1,691.19
1-112	POSTAGE	300.00	61.26	80.50	26.83	219.50
1-113	NON CAPITAL ASSETS	4,000.00	0.00	2,697.18	67.43	1,302.82
1-129	UNIFORMS	300.00	0.00	0.00	0.00	300.00
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CATEGORY TOTAL **		6,600.00	61.26	3,086.49	46.77	3,513.51
<u>MAINTENANCE / REPAIR</u>						
1-221	MAINTENANCE SOFTWARE	25,000.00	0.00	5,030.00	20.12	19,970.00
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CATEGORY TOTAL **		25,000.00	0.00	5,030.00	20.12	19,970.00
<u>CHARGES & SERVICES</u>						
1-310	INSURANCE EXPENSE	1,000.00	0.00	683.59	68.36	316.41
1-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	0.00	0.00	1,500.00
1-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
1-315	TELEPHONE	5,000.00	478.95	1,274.42	25.49	3,725.58
1-316	UTILITIES	1,500.00	65.65	222.19	14.81	1,277.81
1-326	MAINTENANCE OFFICE EQUIPMENT	1,500.00	83.96	251.88	16.79	1,248.12
1-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
1-361	CONTRACT SERVICES	35,000.00	3,259.32	9,784.38	27.96	25,215.62
1-362	CREDIT CARD FEES PAYABLE	150,000.00	12,268.55	43,847.23	29.23	106,152.77
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CATEGORY TOTAL **		196,600.00	16,156.43	56,063.69	28.52	140,536.31

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GENERAL FUND
ILITY BILLING

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER		-----	-----	-----	-----	-----
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DEPARTMENT TOTAL **		393,335.00	33,750.01	108,823.42	27.67	284,511.58
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FUND TOTAL EXPENDITURES ***		11,644,456.00	1,032,377.30	2,900,244.89	24.91	8,744,211.11
		=====	=====	=====	=====	=====
LESS REVENUES/EXPENDITURES		0.00	506,965.94	(512,213.57)	0.00	512,213.57
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*** END OF REPORT ***

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
FINANCIAL SUMMARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	REVENUE	5,408,000.00	458,720.26	1,416,663.14	26.20	3,991,336.86
	FUND TOTAL REVENUE ***	5,408,000.00	458,720.26	1,416,663.14	26.20	3,991,336.86
		=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>						
	PER DEPARTMENT	2,777,956.00	56,142.31	395,596.24	14.24	2,382,359.76
	WASTEWATER	2,630,044.00	140,319.49	408,166.35	15.52	2,221,877.65
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	FUND TOTAL EXPENDITURES ***	5,408,000.00	196,461.80	803,762.59	14.86	4,604,237.41
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	LESS REVENUES/EXPENDITURES	0.00	262,258.46	612,900.55	0.00	(612,900.55)
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CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
REVENUE

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
1-2001 WATER COLLECTIONS	2,687,000.00	225,026.43	694,272.77	25.84	1,992,727.23
1-2002 WATER CONNECTIONS & TAPS	10,000.00	0.00	1,550.00	15.50	8,450.00
1-2005 BULK WATER & FEES CHARGED	3,000.00	436.00	7,031.73	234.39	(4,031.73)
1-2007 INTEREST EARNED	250,000.00	27,155.18	83,156.18	33.26	166,843.82
1-5001 SEWER COLLECTIONS	2,293,000.00	200,284.85	615,019.66	26.82	1,677,980.34
1-5002 SEWER TAP FEES	5,000.00	0.00	625.00	12.50	4,375.00
1-5005 PERMITS/INSPECTION FEES	0.00	0.00	450.00	0.00	(450.00)
1-5006 REVENUE CITY OF AMES	35,000.00	3,144.50	7,474.60	21.36	27,525.40
1-5007 REVENUE CITY OF HARDIN	125,000.00	2,673.30	7,083.20	5.67	117,916.80
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FUND TOTAL REVENUE ***	5,408,000.00	458,720.26	1,416,663.14	26.20	3,991,336.86
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C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
WER DEPARTMENT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-001	SALARIES SUPERVISION	42,634.00	4,919.49	11,431.04	26.81	31,202.96
1-002	SALARIES OPERATION	237,241.00	20,609.00	48,465.87	20.43	188,775.13
1-004	SOCIAL SECURITY	27,691.00	1,377.79	4,712.45	17.02	22,978.55
1-005	WORKMANS COMP.	11,502.00	0.00	9,260.51	80.51	2,241.49
1-006	TMRS REQUIREMENTS	33,330.00	2,453.25	8,514.17	25.55	24,815.83
1-007	INSURANCE EMPLOYEES	28,115.00	4,337.44	16,414.57	58.38	11,700.43
1-010	SALARIES-OVERTIME	15,000.00	1,887.84	4,602.18	30.68	10,397.82
1-013	CAR ALLOWANCE	1,200.00	138.48	323.12	26.93	876.88
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CATEGORY TOTAL **		396,713.00	35,723.29	103,723.91	26.15	292,989.09
<u>OPERATING SUPPLIES</u>						
1-111	OFFICE SUPPLIES	250.00	0.00	134.70	53.88	115.30
1-112	POSTAGE	300.00	0.00	27.37	9.12	272.63
1-113	NON-CAPITAL ASSETS	3,500.00	0.00	1,348.59	38.53	2,151.41
1-125	MATERIALS & SUPPLIES	1,700.00	0.00	1,447.98	85.18	252.02
1-129	UNIFORMS	4,000.00	43.01	1,011.42	25.29	2,988.58
1-163	CHEMICALS - WATER TREATMENT	55,000.00	2,009.74	12,580.24	22.87	42,419.76
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CATEGORY TOTAL **		64,750.00	2,052.75	16,550.30	25.56	48,199.70
<u>MAINTENANCE / REPAIR</u>						
1-226	MAINTENANCE EQUIPMENT	28,000.00	0.00	0.00	0.00	28,000.00
1-227	MAINTENANCE MOTOR VEHICLE	3,500.00	0.00	376.73	10.76	3,123.27
1-228	GAS-OIL-TIRES	12,000.00	1,255.53	3,445.38	28.71	8,554.62
1-243	NEW CONSTRUCTION	0.00	0.00	23,915.64	0.00	(23,915.64)
1-244	MAINTENANCE WATER LINES	130,000.00	4,517.32	70,541.43	54.26	59,458.57
1-245	MAINTENANCE VALVE PROGRAM	7,000.00	0.00	0.00	0.00	7,000.00
1-247	MAINTENANCE FIRE HYDRANTS	21,500.00	0.00	0.00	0.00	21,500.00
1-248	MAINTENANCE WATER PLANT	50,000.00	0.00	6,936.31	13.87	43,063.69
1-249	MAINTENANCE METERS	50,000.00	6,092.48	7,910.56	15.82	42,089.44
1-250	ELEVATED STORAGE	3,500.00	0.00	0.00	0.00	3,500.00
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CATEGORY TOTAL **		305,500.00	11,865.33	113,126.05	37.03	192,373.95

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
WATER DEPARTMENT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES & SERVICES</u>						
1-308	DUES & MEMBERSHIP	300.00	44.24	132.72	44.24	167.28
1-310	INSURANCE EXPENSES	19,500.00	0.00	23,163.72	118.79	(3,663.72)
1-313	PROFESSIONAL DEVELOPMENT	3,200.00	0.00	111.00	3.47	3,089.00
1-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
1-315	TELEPHONE	900.00	436.24	1,239.52	137.72	(339.52)
1-316	UTILITIES	90,000.00	10,846.08	27,349.26	30.39	62,650.74
1-320	LEGAL FEES	2,000.00	0.00	2,510.00	125.50	(510.00)
1-322	ENGINEERING SERVICES	12,500.00	(6,588.00)	14,161.20	113.29	(1,661.20)
1-328	PHYSICALS / TESTING	1,000.00	0.00	180.00	18.00	820.00
1-333	STATE FEES	8,500.00	0.00	7,778.75	91.51	721.25
1-365	LAB FEES	3,000.00	0.00	0.00	0.00	3,000.00
1-375	BAD DEBT	14,000.00	(109.62)	4,053.91	28.96	9,946.09
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		155,400.00	4,628.94	80,680.08	51.92	74,719.92
<u>OTHER</u>						
1-402	CAPITAL OUTLAY	183,000.00	0.00	72,266.90	39.49	110,733.10
1-406	CONTRACTOR MOWING SERVICES	24,335.00	1,872.00	6,187.00	25.42	18,148.00
1-408	GENERATOR MAINTENANCE CONTRACT	10,000.00	0.00	3,062.00	30.62	6,938.00
1-409	FIRE ALARM/EXTINGUISHERS	50.00	0.00	0.00	0.00	50.00
1-410	PAYMENT TO FIXED ASSEST ACCOUN	41,535.00	0.00	0.00	0.00	41,535.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		258,920.00	1,872.00	81,515.90	31.48	177,404.10
<u>DEBT SERVICE</u>						
1-622	2016B DRINKING WATER PRINCIPAL	90,000.00	0.00	0.00	0.00	90,000.00
1-623	2016B DRINKING WATER INTEREST	1,845.00	0.00	0.00	0.00	1,845.00
1-625	BOND ESCROW AGENT FEES	750.00	0.00	0.00	0.00	750.00
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CATEGORY TOTAL **		92,595.00	0.00	0.00	0.00	92,595.00

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
ER DEPARTMENT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
TRANSFERS						
1-702	TRANSFER TO GENERAL FUND	1,045,300.00	0.00	0.00	0.00	1,045,300.00
1-705	TRANSFER TO UTILITY BILLING	458,778.00	0.00	0.00	0.00	458,778.00
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CATEGORY TOTAL **		1,504,078.00	0.00	0.00	0.00	1,504,078.00
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DEPARTMENT TOTAL **		2,777,956.00	56,142.31	395,596.24	14.24	2,382,359.76
		=====	=====	=====	=====	=====

C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
TEWATER

TR#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-001	SALARIES-SUPERVISION	42,634.00	4,919.49	11,431.05	26.81	31,202.95
1-002	SALARIES-OPERATION	211,392.00	26,327.36	59,923.51	28.35	151,468.49
1-004	SOCIAL SECURITY	16,174.00	1,788.91	5,995.49	37.07	10,178.51
1-005	WORKMAN'S COMPENSATION	9,516.00	0.00	4,894.23	51.43	4,621.77
1-006	TMRS REQUIREMENTS	44,950.00	3,350.82	9,867.13	21.95	35,082.87
1-007	INSURANCE-EMPLOYEES	47,813.00	5,751.79	15,262.34	31.92	32,550.66
1-008	SALARY ADJUSTMENTS	10,000.00	0.00	0.00	0.00	10,000.00
1-010	SALARIES-OVERTIME	0.00	3,897.75	10,294.22	0.00	(10,294.22)
1-013	CAR ALLOWANCE	1,200.00	138.48	323.12	26.93	876.88
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CATEGORY TOTAL **		383,679.00	46,174.60	117,991.09	30.75	265,687.91
<u>OPERATING SUPPLIES</u>						
1-115	JANITORIAL SUPPLIES	250.00	0.00	0.00	0.00	250.00
1-125	MATERIALS AND SUPPLIES	2,500.00	1,287.33	1,473.22	58.93	1,026.78
1-129	UNIFORMS	3,500.00	126.17	1,606.37	45.90	1,893.63
1-142	SLUDGE REMOVAL	50,000.00	0.00	0.00	0.00	50,000.00
1-165	CHEMICALS-SEWER TREATMENT	35,000.00	7,122.00	25,644.00	73.27	9,356.00
1-167	REGIMENTS TESTING TABLETS	500.00	0.00	0.00	0.00	500.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		91,750.00	8,535.50	28,723.59	31.31	63,026.41
<u>MAINTENANCE / REPAIR</u>						
1-226	MAINTENANCE-EQUIPMENT	25,000.00	2,136.39	5,869.02	23.48	19,130.98
1-227	MAINT.-MOTOR VEHICLES	4,000.00	99.90	99.90	2.50	3,900.10
1-228	GAS-OIL-TIRES	9,000.00	1,102.67	3,734.96	41.50	5,265.04
1-245	MAINTENANCE SEWER LINES	55,000.00	4,377.53	7,450.14	13.55	47,549.86
1-248	MAINTENANCE-PLANT & EQUIPMENT	45,000.00	41,607.65	73,327.49	162.95	(28,327.49)
1-251	MAINTENANCE-LIFT STATIONS	50,000.00	0.00	8,576.95	17.15	41,423.05
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CATEGORY TOTAL **		188,000.00	49,324.14	99,058.46	52.69	88,941.54

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
WASTEWATER

T#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES & SERVICES</u>						
1-308	DUES & MEMBERSHIPS	350.00	39.72	119.16	34.05	230.84
1-310	INSURANCE-GENERAL	0.00	0.00	16,636.93	0.00	(16,636.93)
1-312	MAINTENANCE-BUILDINGS	14,700.00	0.00	0.00	0.00	14,700.00
1-313	PROFESSIONAL DEVELOPMENT	2,500.00	0.00	440.00	17.60	2,060.00
1-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
1-315	TELEPHONE	300.00	83.59	227.69	75.90	72.31
1-316	UTILITIES	170,000.00	21,370.94	98,464.51	57.92	71,535.49
1-319	LEGAL EXPENSE HARDIN/AMES	50,000.00	0.00	2,178.00	4.36	47,822.00
1-322	ADMIN. ENGINEERING PROJECTS	12,500.00	11,900.00	12,002.51	96.02	497.49
1-328	PHYSICALS / TESTING	300.00	0.00	0.00	0.00	300.00
1-333	STATE FEES	25,000.00	0.00	16,738.05	66.95	8,261.95
1-352	EQUIPMENT RENTALS	1,000.00	0.00	0.00	0.00	1,000.00
1-365	LAB FEES	30,000.00	1,551.00	7,364.36	24.55	22,635.64
CATEGORY TOTAL **		307,150.00	34,945.25	154,171.21	50.19	152,978.79
<u>OTHER</u>						
1-406	CONTRACTOR MOWING SERVICES	17,420.00	1,340.00	3,530.00	20.26	13,890.00
1-408	GENERATOR MAINTENANCE CONTRACT	6,000.00	0.00	4,692.00	78.20	1,308.00
1-410	PAYMENT TO FIXED ASSETS	62,340.00	0.00	0.00	0.00	62,340.00
CATEGORY TOTAL **		85,760.00	1,340.00	8,222.00	9.59	77,538.00
<u>DEBT SERVICE</u>						
1-616	BOND PAYMENT CO 2022 INTEREST	380,000.00	0.00	0.00	0.00	380,000.00
1-617	BOND PAYMENT CO 2022 PRINCIPAL	340,000.00	0.00	0.00	0.00	340,000.00
1-622	2016A CLEAN WATER PRINCIPAL	95,000.00	0.00	0.00	0.00	95,000.00
1-623	2016A CLEAN WATER INTEREST	1,830.00	0.00	0.00	0.00	1,830.00
1-625	BOND ESCROW AGENT FEES	750.00	0.00	0.00	0.00	750.00
CATEGORY TOTAL **		817,580.00	0.00	0.00	0.00	817,580.00

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-WATER & WASTEWATER FUND
WASTEWATER

TR#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
TRANSFERS						
0-704	TRANSFER TO PROJECT FUND	756,125.00	0.00	0.00	0.00	756,125.00
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CATEGORY TOTAL **		756,125.00	0.00	0.00	0.00	756,125.00
		-----	-----	-----	-----	-----
DEPARTMENT TOTAL **		2,630,044.00	140,319.49	408,166.35	15.52	2,221,877.65
		=====	=====	=====	=====	=====
FUND TOTAL EXPENDITURES ***		5,408,000.00	196,461.80	803,762.59	14.86	4,604,237.41
		=====	=====	=====	=====	=====
LESS REVENUES/EXPENDITURES		0.00	262,258.46	612,900.55	0.00	(612,900.55)
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*** END OF REPORT ***

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-ELECTRIC FUND
FINANCIAL SUMMARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	REVENUE	12,453,000.00	766,783.84	2,679,538.63	21.52	9,773,461.37
	FUND TOTAL REVENUE ***	12,453,000.00	766,783.84	2,679,538.63	21.52	9,773,461.37
		=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>						
	ELECTRIC	12,453,000.00	743,125.59	1,650,039.02	13.25	10,802,960.98
	FUND TOTAL EXPENDITURES ***	12,453,000.00	743,125.59	1,650,039.02	13.25	10,802,960.98
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	23,658.25	1,029,499.61	0.00	(1,029,499.61)
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-ELECTRIC FUND
REVENUE

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
1-3001 ELECT. REVENUE BILLED	10,500,000.00	631,699.83	2,254,542.66	21.47	8,245,457.34
1-3006 FEES & FINES	60,000.00	8,234.31	20,969.87	34.95	39,030.13
1-3007 INTEREST EARNED	215,000.00	25,399.72	76,177.85	35.43	138,822.15
1-3011 NEW CONSTRUCTION REVENUE	30,000.00	0.00	0.00	0.00	30,000.00
1-3017 LATE PENALTY REVENUE	230,000.00	14,721.27	52,362.40	22.77	177,637.60
1-3018 ELECTRIC REVENUE PTC	1,418,000.00	86,728.71	275,485.85	19.43	1,142,514.15
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FUND TOTAL REVENUE ***	12,453,000.00	766,783.84	2,679,538.63	21.52	9,773,461.37
	=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-ELECTRIC FUND

ELECTRIC

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>					
1-002 SALARIES OPERATION	46,512.00	5,368.80	12,475.00	26.82	34,037.00
1-004 SOCIAL SECURITY	3,559.00	264.08	919.50	25.84	2,639.50
1-005 WORKMANS COMP.	1,898.00	0.00	1,814.16	95.58	83.84
1-006 THRS REQUIREMENTS	6,819.00	524.22	1,546.89	22.68	5,272.11
1-007 INSURANCE EMPLOYEES	7,654.00	659.23	1,977.69	25.84	5,676.31
1-010 SALARIES-OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
	-----	-----	-----	-----	-----
CATEGORY TOTAL **	67,442.00	6,816.33	18,733.24	27.78	48,708.76
<u>OPERATING SUPPLIES</u>					
1-111 OFFICE SUPPLIES	0.00	0.00	134.70	0.00	(134.70)
1-129 UNIFORMS	1,250.00	51.48	158.92	12.71	1,091.08
1-156 OPERATING SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
	-----	-----	-----	-----	-----
CATEGORY TOTAL **	2,250.00	51.48	293.62	13.05	1,956.38
<u>MAINTENANCE / REPAIR</u>					
1-226 MAINTENANCE EQUIPMENT	10,000.00	0.00	0.00	0.00	10,000.00
1-227 MAINTENANCE MOTOR VEHICLE	5,000.00	0.00	0.00	0.00	5,000.00
1-228 GAS-OIL-TIRES	4,000.00	0.00	0.00	0.00	4,000.00
1-238 NEW CONSTRUCTION EXPENSE	30,000.00	2,516.62	2,516.62	8.39	27,483.38
1-239 MAINTENANCE STREET LIGHTS	10,000.00	1,224.73	2,229.94	22.30	7,770.06
1-249 MAINTENANCE METERS	50,000.00	0.00	0.00	0.00	50,000.00
1-257 MAINTENANCE LINES	20,000.00	39,427.24	41,086.55	205.43	(21,086.55)
1-258 MAINTENANCE TRANSFORMERS	5,000.00	0.00	0.00	0.00	5,000.00
1-259 MAINTENANCE SUBSTATION	53,820.00	2,222.34	21,261.07	39.50	32,558.93
1-261 CONTRACT SERVICES	650,000.00	78,389.11	205,629.30	31.64	444,370.70
1-262 CONTRACT TREE TRIMMING	90,000.00	0.00	0.00	0.00	90,000.00
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CATEGORY TOTAL **	927,820.00	123,780.04	272,723.48	29.39	655,096.52

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-ELECTRIC FUND
ELECTRIC

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
CHARGES & SERVICES						
1-308	DUES & MEMBERSHIP	0.00	18.60	55.80	0.00	(55.80)
1-310	INSURANCE EXPENSE	5,210.00	0.00	48,168.97	924.55	(42,958.97)
1-313	PROFESSIONAL DEVELOPEMENT	100.00	0.00	0.00	0.00	100.00
1-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
1-315	TELEPHONE	3,500.00	304.29	912.87	26.08	2,587.13
1-316	UTILITIES	5,000.00	164.62	1,108.09	22.16	3,891.91
1-317	DRAWER ADJUSTMENT	200.00	9.00	9.00	4.50	191.00
1-319	LEGAL FEES	15,000.00	0.00	118.66	0.79	14,881.34
1-320	DECORATIONS	2,000.00	133.95	133.95	6.70	1,866.05
1-321	ENGINEERING SERVICE	25,000.00	0.00	1,381.25	5.53	23,618.75
1-375	BAD DEBT	40,000.00	(53.72)	10,445.57	26.11	29,554.43
CATEGORY TOTAL **		96,510.00	576.74	62,334.16	64.59	34,175.84
OTHER						
1-402	CAPITAL OUTLAY	0.00	117,752.85	117,752.85	0.00	(117,752.85)
1-404	CONTINGENCY	0.00	0.00	115,816.08	0.00	(115,816.08)
1-409	FIRE ALARMS/EXTINGUISHERS	200.00	0.00	0.00	0.00	200.00
CATEGORY TOTAL **		200.00	117,752.85	233,568.93	784.47	(233,368.93)
PURCHASE POWER						
1-501	PURCHASED POWER	8,000,000.00	413,226.78	902,597.48	11.28	7,097,402.52
1-503	PURCHASE POWER / PTC	1,400,000.00	80,921.37	159,788.11	11.41	1,240,211.89
CATEGORY TOTAL **		9,400,000.00	494,148.15	1,062,385.59	11.30	8,337,614.41
TRANSFERS						
1-705	TRANSFER TO UTILITY BILLING	458,778.00	0.00	0.00	0.00	458,778.00
1-714	TRSF.TO GENERAL FUND	1,500,000.00	0.00	0.00	0.00	1,500,000.00
CATEGORY TOTAL **		1,958,778.00	0.00	0.00	0.00	1,958,778.00
DEPARTMENT TOTAL **		12,453,000.00	743,125.59	1,650,039.02	13.25	10,802,960.98
FUND TOTAL EXPENDITURES ***		12,453,000.00	743,125.59	1,650,039.02	13.25	10,802,960.98

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-ELECTRIC FUND
ELECTRIC

T#	ACCOUNT NAME	ANNUAL	CURRENT	Y-T-D	% OF	BUDGET
		BUDGET	PERIOD	ACTUAL	BUDGET	BALANCE
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	23,658.25	1,029,499.61	0.00	(1,029,499.61)
		=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-SOLID WASTE FUND
FINANCIAL SUMMARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	REVENUE	965,500.00	71,166.15	214,156.69	22.18	751,343.31
	FUND TOTAL REVENUE ***	965,500.00	71,166.15	214,156.69	22.18	751,343.31
		=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>						
	SOLID WASTE	965,500.00	99,657.76	159,648.50	16.54	805,851.50
	FUND TOTAL EXPENDITURES ***	965,500.00	99,657.76	159,648.50	16.54	805,851.50
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	(28,491.61)	54,508.19	0.00	(54,508.19)
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-SOLID WASTE FUND
REVENUE

TR#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE						
4001	SOLID WASTE COLLECTIONS	840,000.00	70,273.85	211,614.99	25.19	628,385.01
4007	INTEREST EARNED	6,000.00	892.30	2,541.70	42.36	3,458.30
4020	TRANSFER IN FROM FUND BALANCE	119,500.00	0.00	0.00	0.00	119,500.00
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	FUND TOTAL REVENUE ***	965,500.00	71,166.15	214,156.69	22.18	751,343.31
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-SOLID WASTE FUND
SOLID WASTE

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
		-----	-----	-----	-----	-----
<u>OPERATING SUPPLIES</u>						
1-160	RECYCLING	4,000.00	0.00	0.00	0.00	4,000.00
1-172	CONTRACT SERVICES	680,000.00	99,776.65	158,515.18	23.31	521,484.82
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CATEGORY TOTAL **		684,000.00	99,776.65	158,515.18	23.17	525,484.82
<u>MAINTENANCE / REPAIR</u>						
		-----	-----	-----	-----	-----
<u>CHARGES & SERVICES</u>						
1-354	BAD DEBTS & CHECKS	10,000.00	(118.89)	1,133.32	11.33	8,866.68
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		10,000.00	(118.89)	1,133.32	11.33	8,866.68
<u>OTHER</u>						
		-----	-----	-----	-----	-----
<u>PURCHASE POWER</u>						
		-----	-----	-----	-----	-----
<u>TRANSFERS</u>						
1-710	TRANSFER TO GENERAL FUND	271,500.00	0.00	0.00	0.00	271,500.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		271,500.00	0.00	0.00	0.00	271,500.00
		-----	-----	-----	-----	-----
DEPARTMENT TOTAL **		965,500.00	99,657.76	159,648.50	16.54	805,851.50
		=====	=====	=====	=====	=====
FUND TOTAL EXPENDITURES ***		965,500.00	99,657.76	159,648.50	16.54	805,851.50
		=====	=====	=====	=====	=====
LESS REVENUES/EXPENDITURES		0.00	(28,491.61)	54,508.19	0.00	(54,508.19)

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-SOLID WASTE FUND
SOLID WASTE

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

*** END OF REPORT ***

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-LIBERTY COMM. DEV. CORP.
FINANCIAL SUMMARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	REVENUE	1,274,950.00	98,718.76	323,178.45	25.35	951,771.55
	FUND TOTAL REVENUE ***	1,274,950.00	98,718.76	323,178.45	25.35	951,771.55
		=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>						
	LIBERTY COMMUNITY DEV	1,274,950.00	17,398.70	40,377.77	3.17	1,234,572.23
	FUND TOTAL EXPENDITURES ***	1,274,950.00	17,398.70	40,377.77	3.17	1,234,572.23
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	81,320.06	282,800.68	0.00	(282,800.68)
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-LIBERTY COMM. DEV. CORP.
REVENUE

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
-0101 SALES TAX REVENUE	1,150,000.00	89,912.35	297,751.12	25.89	852,248.88
-0110 INTEREST INCOME	50,000.00	8,806.41	25,427.33	50.85	24,572.67
-2120 TRANSFER IN FROM FUND BALANCE	74,950.00	0.00	0.00	0.00	74,950.00
	-----	-----	-----	-----	-----
FUND TOTAL REVENUE ***	1,274,950.00	98,718.76	323,178.45	25.35	951,771.55
	=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-LIBERTY COMM. DEV. CORP.
LIBERTY COMMUNITY DEV

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES & SERVICES</u>						
-307	MAINTENANCE WEBSITE	7,500.00	18.07	54.21	0.72	7,445.79
-309	MARKETING & ADVERTISING	32,000.00	235.73	9,951.07	31.10	22,048.93
-313	MISCELLANEOUS	6,880.00	4,759.90	4,759.90	69.18	2,120.10
-314	TRAVEL & TRAINING	5,000.00	45.00	45.00	0.90	4,955.00
-315	DUES & MEMBERSHIPS	1,500.00	0.00	0.00	0.00	1,500.00
-319	LEGAL FEES	5,000.00	0.00	324.00	6.48	4,676.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		57,880.00	5,058.70	15,134.18	26.15	42,745.82
<u>OTHER</u>						
-423	BUSINESS INCENTIVES FACADE	90,000.00	0.00	638.59	0.71	89,361.41
-424	ECONOMIC DEVELOPMENT PRIOR YR	90,000.00	0.00	0.00	0.00	90,000.00
-425	HWY 90 MEDIAN	85,000.00	0.00	0.00	0.00	85,000.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		265,000.00	0.00	638.59	0.24	264,361.41
<u>DEBT SERVICE</u>						
-619	INTEREST SERIES 2014	78,320.00	0.00	0.00	0.00	78,320.00
-620	PRINCIPAL SERIES 2014	155,000.00	0.00	0.00	0.00	155,000.00
-621	ADMIN FEES SERIES 2014	750.00	0.00	0.00	0.00	750.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		234,070.00	0.00	0.00	0.00	234,070.00
<u>TRANSFERS</u>						
-728	TRANSFER TO AIRPORT FUND	40,000.00	0.00	0.00	0.00	40,000.00
-730	TRANSFER TO GENERAL FUND	200,000.00	0.00	0.00	0.00	200,000.00
-732	TRANSFER TO GOLF COURSE	30,000.00	12,340.00	24,605.00	82.02	5,395.00
-733	TRANSFER TO FLEET FUND	48,000.00	0.00	0.00	0.00	48,000.00
-734	TRANSFER TO CAPITAL PROJECTS	400,000.00	0.00	0.00	0.00	400,000.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		718,000.00	12,340.00	24,605.00	3.43	693,395.00
		-----	-----	-----	-----	-----
DEPARTMENT TOTAL **		1,274,950.00	17,398.70	40,377.77	3.17	1,234,572.23
		=====	=====	=====	=====	=====
FUND TOTAL EXPENDITURES ***		1,274,950.00	17,398.70	40,377.77	3.17	1,234,572.23

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-LIBERTY COMM. DEV. CORP.
LIBERTY COMMUNITY DEV

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	81,320.06	282,800.68	0.00	(282,800.68)
		=====	=====	=====	=====	=====

*** END OF REPORT ***

C I T Y O F L I B E R T Y
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-AIRPORT FUND
FINANCIAL SUMMARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	REVENUE	406,400.00	40,578.06	126,586.73	31.15	279,813.27
	FUND TOTAL REVENUE ***	406,400.00	40,578.06	126,586.73	31.15	279,813.27
		=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>						
	EXPENDITURE	406,400.00	25,719.10	102,441.35	25.21	303,958.65
	FUND TOTAL EXPENDITURES ***	406,400.00	25,719.10	102,441.35	25.21	303,958.65
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	14,858.96	24,145.38	0.00	(24,145.38)
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-AIRPORT FUND
REVENUE

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
0102 HANGAR RENT	67,000.00	9,417.28	28,520.07	42.57	38,479.93
0129 AIRPORT SALE OF FUEL	248,000.00	28,951.28	94,453.16	38.09	153,546.84
0152 GROUND LEASE - AIRPORT	1,400.00	0.00	1,404.00	100.29	(4.00)
0176 AIRPORT RAMP GRANT REVENUE	50,000.00	2,209.50	2,209.50	4.42	47,790.50
0177 TRANSFER FROM OTHER FUNDS	40,000.00	0.00	0.00	0.00	40,000.00
	-----	-----	-----	-----	-----
FUND TOTAL REVENUE ***	406,400.00	40,578.06	126,586.73	31.15	279,813.27
	=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-AIRPORT FUND

REPORT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
1-011	MANAGER'S CONTRACT	18,000.00	1,500.00	4,500.00	25.00	13,500.00
CATEGORY TOTAL **		18,000.00	1,500.00	4,500.00	25.00	13,500.00
<u>OPERATING SUPPLIES</u>						
1-112	POSTAGE	100.00	13.86	36.54	36.54	63.46
1-125	MATERIALS & SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
CATEGORY TOTAL **		1,100.00	13.86	36.54	3.32	1,063.46
<u>MAINTENANCE / REPAIR</u>						
1-224	AVIATION FUEL	223,600.00	20,558.97	76,777.07	34.34	146,822.93
1-226	MAINTENANCE EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00
1-227	MAINTENANCE MOTOR VEHICLE	500.00	0.00	0.00	0.00	500.00
1-228	GAS-OIL-TIRES	750.00	5.70	5.70	0.76	744.30
1-229	MAINTENANCE AWOS	6,400.00	0.00	0.00	0.00	6,400.00
1-235	MAINTENANCE PROPERTY	2,500.00	0.00	0.00	0.00	2,500.00
1-236	MOWING	24,000.00	2,000.00	4,000.00	16.67	20,000.00
1-237	MAINTENANCE HVAC	600.00	0.00	0.00	0.00	600.00
CATEGORY TOTAL **		263,350.00	22,564.67	80,782.77	30.68	182,567.23
<u>CHARGES & SERVICES</u>						
1-308	DUES & MEMBERSHIPS	400.00	0.00	0.00	0.00	400.00
1-310	INSURANCE GENERAL	8,500.00	0.00	8,859.66	104.23	(359.66)
1-312	MAINTENANCE BUILDING	3,000.00	610.00	610.00	20.33	2,390.00
1-313	PROFESSIONAL DEVELOPMENT	500.00	0.00	0.00	0.00	500.00
1-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
1-315	TELEPHONE	1,200.00	36.14	108.42	9.04	1,091.58
1-316	UTILITIES	9,700.00	994.43	3,121.21	32.18	6,578.79
1-321	ENGINEERING SERVICES	10,000.00	0.00	4,419.00	44.19	5,581.00
1-334	RAMP GRANT	50,000.00	0.00	0.00	0.00	50,000.00
1-360	CAPITAL OUTLAY	40,000.00	0.00	0.00	0.00	40,000.00
1-362	CREDIT CARD FEES PAYABLE	0.00	0.00	3.75	0.00	(3.75)
CATEGORY TOTAL **		123,800.00	1,640.57	17,122.04	13.83	106,677.96

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-AIRPORT FUND
PORT

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
OTHER						
1-409	FIRE ALARM/EXTINGUISHERS	150.00	0.00	0.00	0.00	150.00
		-----	-----	-----	-----	-----
CATEGORY TOTAL **		150.00	0.00	0.00	0.00	150.00
TRANSFERS						
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
DEPARTMENT TOTAL **		406,400.00	25,719.10	102,441.35	25.21	303,958.65
		=====	=====	=====	=====	=====
FUND TOTAL EXPENDITURES ***		406,400.00	25,719.10	102,441.35	25.21	303,958.65
		=====	=====	=====	=====	=====
LESS REVENUES/EXPENDITURES		0.00	14,858.96	24,145.38	0.00	(24,145.38)
		=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GOLF COURSE
FINANCIAL SUMMARY

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>						
	REVENUE	757,250.00	46,492.94	136,370.42	18.01	620,879.58
	FUND TOTAL REVENUE ***	757,250.00	46,492.94	136,370.42	18.01	620,879.58
		=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>						
	GOLF COURSE	757,250.00	65,499.19	201,004.57	26.54	556,245.43
	FUND TOTAL EXPENDITURES ***	757,250.00	65,499.19	201,004.57	26.54	556,245.43
		=====	=====	=====	=====	=====
	LESS REVENUES/EXPENDITURES	0.00	(19,006.25)	(64,634.15)	0.00	64,634.15
		=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GOLF COURSE
REVENUE

ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
i-0101 DAILY GREEN FEES	299,000.00	17,642.59	51,478.48	17.22	247,521.52
i-0102 ANNUAL FEES	55,000.00	4,630.11	12,852.78	23.37	42,147.22
i-0103 CART RENTALS	250,000.00	16,314.24	48,030.30	19.21	201,969.70
i-0104 MERCHANDISE SALES	75,000.00	4,202.82	12,065.96	16.09	62,934.04
i-0107 TOURNAMENTS	10,000.00	0.00	1,460.00	14.60	8,540.00
i-0108 RANGE BALL	50,000.00	2,909.31	8,836.15	17.67	41,163.85
i-0109 RESTAURANT INCOME	3,600.00	0.00	600.00	16.67	3,000.00
i-0110 2 % CONVENIENCE FEE	1,650.00	94.84	333.72	20.23	1,316.28
i-0127 GIFT CERTIFICATE REVENUE	0.00	57.00	71.00	0.00	(71.00)
i-110 TRAIL FEE ANNUAL	13,000.00	642.03	642.03	4.94	12,357.97
	-----	-----	-----	-----	-----
FUND TOTAL REVENUE ***	757,250.00	46,492.94	136,370.42	18.01	620,879.58
	=====	=====	=====	=====	=====

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GOLF COURSE
-F COURSE

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OPERATING SERVICES</u>						
6-001	SALARIES SUPERVISION	117,490.00	13,557.06	31,501.51	26.81	85,988.49
6-002	SALARIES OPERATION	148,530.00	12,180.08	28,301.82	19.05	120,228.18
6-004	SOCIAL SECURITY	23,007.00	1,921.16	6,547.67	28.46	16,459.33
6-005	WORKMAN'S COMPENSATION	10,827.00	0.00	5,247.74	48.47	5,579.26
6-006	TMRS REQUIREMENTS	22,795.00	2,656.75	7,807.98	34.25	14,987.02
6-007	INSURANCE EMPLOYEES	47,474.00	3,457.11	12,127.76	25.55	35,346.24
6-010	SALARIES OVERTIME	8,000.00	1,217.88	2,642.30	33.03	5,357.70
6-011	SALARIES PART-TIME	77,662.00	11,006.25	24,828.75	31.97	52,833.25
CATEGORY TOTAL **		455,785.00	45,996.29	119,005.53	26.11	336,779.47
<u>OPERATING SUPPLIES</u>						
6-110	SUBSCRIPTIONS	500.00	0.00	0.00	0.00	500.00
6-111	OFFICE SUPPLIES	2,000.00	63.66	194.18	9.71	1,805.82
6-112	POSTAGE	100.00	0.00	0.00	0.00	100.00
6-113	NON CAPITAL ASSETS	0.00	0.00	149.98	0.00	(149.98)
6-115	JANITORIAL SUPPLIES	1,400.00	159.00	159.00	11.36	1,241.00
6-125	MATERIALS & SUPPLIES	6,000.00	255.00	535.00	8.92	5,465.00
6-129	UNIFORMS	2,000.00	0.00	1,706.68	85.33	293.32
CATEGORY TOTAL **		12,000.00	477.66	2,744.84	22.87	9,255.16
<u>MAINTENANCE / REPAIR</u>						
6-224	MAINTENANCE SEPTIC	14,000.00	1,300.00	3,050.00	21.79	10,950.00
6-225	MAINTENANCE COURSE	16,500.00	1,126.87	2,640.62	16.00	13,859.38
6-226	MAINTENANCE EQUIPMENT	15,000.00	364.80	1,092.93	7.29	13,907.07
6-228	GAS-OIL-TIRES	10,000.00	0.00	2,420.61	24.21	7,579.39
6-229	MAINTENANCE IRRIGATION SYSTEM	4,000.00	0.00	0.00	0.00	4,000.00
6-231	MAINTENANCE WEB-SITE	7,000.00	525.00	1,575.00	22.50	5,425.00
6-232	HERBICIDES	22,500.00	338.00	4,550.40	20.22	17,949.60
6-234	FERTILIZER	32,000.00	0.00	8,130.52	25.41	23,869.48
CATEGORY TOTAL **		121,000.00	3,654.67	23,460.08	19.39	97,539.92

CITY OF LIBERTY
FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2023

-GOLF COURSE
-F COURSE

LT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES & SERVICES</u>						
i-302	MERCHANDISE	14,000.00	5,189.84	9,395.27	67.11	4,604.73
i-308	DUES & MEMBERSHIP	1,000.00	265.20	2,246.40	224.64	(1,246.40)
i-310	INSURANCE EXPENSE	6,000.00	(450.80)	6,758.02	112.63	(758.02)
i-312	MAINTENANCE BUILDING	15,000.00	248.00	8,923.13	59.49	6,076.87
i-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
i-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
i-315	TELEPHONE	3,000.00	77.03	565.89	18.86	2,434.11
i-316	UTILITIES	16,000.00	1,963.40	6,030.38	37.69	9,969.62
i-325	ADVERTISING	10,000.00	0.00	352.80	3.53	9,647.20
i-328	PHYSICALS/TESTING	400.00	180.00	270.00	67.50	130.00
i-362	CREDIT CARD FEES	5,065.00	1,236.13	3,435.30	67.82	1,629.70
CATEGORY TOTAL **		71,965.00	8,708.80	37,977.19	52.77	33,987.81
<u>OTHER</u>						
i-404	LEASE	96,500.00	6,661.77	17,816.93	18.46	78,683.07
CATEGORY TOTAL **		96,500.00	6,661.77	17,816.93	18.46	78,683.07
<u>TRANSFERS</u>						
DEPARTMENT TOTAL **		757,250.00	65,499.19	201,004.57	26.54	556,245.43
FUND TOTAL EXPENDITURES ***		757,250.00	65,499.19	201,004.57	26.54	556,245.43
LESS REVENUES/EXPENDITURES		0.00	(19,006.25)	(64,634.15)	0.00	64,634.15

*** END OF REPORT ***

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1-0101	CLAIM ON CASH	2,471,634.52
01-1-0108	DUE FROM CO 2010A	0.34
01-1-0111	PETTY CASH	325.00
01-1-0113	DUE FROM CREDIT CARD	(9,223.30)
01-1-0131	TAXES REC-DELINQUENT	656,895.42
01-1-0132	ALLOWANCE FOR UNCOLL.TX	(329,732.35)
01-1-0133	ALLOWANCE FOR DOUBTFUL ACCTS	(153,328.26)
01-1-0140	RETURNED CHECKS	4,057.83
01-1-0144	INVENTORY	48,508.65
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	48,454.54
01-1-0204	DUE FROM GARBAGE	<u>10,412.39</u>
		<u>3,267,809.36</u>
TOTAL ASSETS		3,267,809.36
=====		
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	2,000.00
01-2-0165	COURT FEES PAYABLE	14,901.82
01-2-0170	COURT COLLECTION AGENCY	45,206.46
01-2-0171	RES. FOR DELINQUENT TAX	327,163.07
01-2-0180	FUND BALANCE	2,122,230.73
01-2-0198	DUE TO OTHER FUNDS	210,399.72
01-2-0201	DUE TO DEBT SERVICE	760,417.77
01-2-0220	AP PENDING	117,902.72
01-2-0268	ACCRUED WAGES PAYABLE	179,257.31
01-2-1111	ENCUMBRANCE	(1,753,814.21)
01-2-1112	RESERVE FOR ENCUMBRANCE	1,753,814.21
01-2-1113	PRIOR YEAR ENCUMBRANCE	1,334,605.36
01-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(<u>1,334,605.36</u>)
TOTAL LIABILITIES & EQUITY		<u>3,780,022.93</u>
TOTAL REVENUE		2,388,031.32
TOTAL EXPENSES		<u>2,900,244.89</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(512,213.57)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>512,213.57</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		3,267,809.36
=====		

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
02-1-0101	CLAIM ON CASH	4,459,549.51
02-1-0210	WATER/WW RESERVE	1,628,307.07
02-1-0213	TWDB PAD DEBT SERVICE	110,644.29
02-1-0230	ACCOUNTS RECEIVABLE-WATER	177,672.51
02-1-0235	ACCOUNTS RECEIVABLE-SEWER	152,673.39
02-1-0236	ALLOWANCE FOR DOUBTFUL ACCTS	(5,529.73)
02-1-0237	DUE FROM CITY OF AMES	1,059,729.30
02-1-0238	DUE FROM CITY OF HARDIN	1,115,487.32
02-1-0244	INVENTORY	125,892.89
02-1-0250	PROPERTY PLANT & EQUIP	28,282,735.07
02-1-0251	ALLOW.FOR DEPRECIATION	(13,097,582.65)
02-1-0272	BOND DISCOUNT A	16,348.00
02-1-0273	ACCUM AMORTIZATION 2016A	(9,808.80)
02-1-0274	BOND DISCOUNT B	20,134.00
02-1-0275	ACCUM AMORTIZATION 2016B	(12,080.40)
02-1-0280	DEFERRED OUTFLOWS TMRS	53,525.81
02-1-0281	DEFERRED OUTFLOWS PENSION	65.77
02-1-0297	DUE FROM OTHER FUNDS	<u>2,217,790.08</u>
		<u>26,295,553.43</u>
TOTAL ASSETS		26,295,553.43
=====		
LIABILITIES & EQUITY		
=====		
02-2-0198	DUE TO OTHER FUNDS	118,195.37
02-2-0220	AP PENDING	69,740.79
02-2-0262	DEFERRED REVENUE	2,175,216.62
02-2-0265	WATER SECURITY FEES	51,000.00
02-2-0268	ACCRUED WAGES PAYABLE	15,856.89
02-2-0269	ACCRUED INTEREST PAYABLE	408.90
02-2-0270	COMPENSATED ABSENCES PAYABLE	48,257.00
02-2-0275	BONDS PAYABLE	735,000.00
02-2-0277	NET PENSION LIABILITY	209,949.42
02-2-0280	RETAINED EARNINGS	16,423,963.55
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	95,254.23
02-2-1111	ENCUMBRANCE	(2,309,021.53)
02-2-1112	RESERVE FOR ENCUMBRANCE	2,309,021.53
02-2-1113	PRIOR YEAR ENCUMBRANCE	1,896,085.54
02-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(<u>1,896,085.54</u>)
TOTAL LIABILITIES & EQUITY		<u>25,682,652.88</u>
TOTAL REVENUE		1,416,663.14

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
TOTAL EXPENSES		<u>803,762.59</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		612,900.55
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>612,900.55</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		26,295,553.43
		=====

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

03 -ELECTRIC FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
03-1-0101	CLAIM ON CASH	2,533,535.33	
03-1-0311	ELECTRIC CAPITAL RESERVE FUND	3,930,233.91	
03-1-0312	CETERA INVESTMENT	2,009,423.02	
03-1-0330	ACCOUNTS RECEIVABLE	513,905.15	
03-1-0332	ACCOUNTS RECEIVABLE PTC	86,721.84	
03-1-0335	ACCTS. RECEIVABLE AMP	17,794.34	
03-1-0336	ALLOWANCE FOR DOUBTFUL ACCTS	(21,309.72)	
03-1-0344	INVENTORY	293,343.95	
03-1-0350	PLANT PROPERTY & EQUIP	9,659,179.69	
03-1-0352	CONSTRUCTION IN PROGRESS	0.04	
03-1-0355	ALLOW.FOR DEPRECIATION	(5,022,883.55)	
03-1-0380	DEFERRED OUTFLOWS TMRS	8,468.14	
03-1-0381	DEFERRED OUTFLOWS PENSION	10.40	
03-1-0390	DUE FROM SRMPA	<u>855.00</u>	
		<u>14,009,277.54</u>	
TOTAL ASSETS			14,009,277.54
=====			
LIABILITIES & EQUITY			
=====			
03-2-0220	AP PENDING	70,902.11	
03-2-0268	ACCRUED WAGES PAYABLE	9,239.08	
03-2-0361	SALES TAX PAYABLE	20,179.58	
03-2-0362	DUE TO OTHER FUNDS	219,543.90	
03-2-0363	UTILITY REFUND/CKS.PAY.	2,169.94	
03-2-0364	SERVICE DEPOSITS	606,260.50	
03-2-0370	COMPENSATED ABSENCES PAYABLE	10,795.01	
03-2-0375	DEFERRED INFLOWS PENSION	15,069.85	
03-2-0377	NET PENTION LIABILITY	33,215.39	
03-2-0378	DEF. REV. AMP PLAN	17,794.34	
03-2-0379	RETAINED EARNINGS - ECO. DEV.	366,999.96	
03-2-0380	RETAINED EARNINGS	10,897,249.06	
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	35,336.67	
03-2-0398	DUE TO GENERAL	(8,877.46)	
03-2-1111	ENCUMBRANCE	(1,054,236.79)	
03-2-1112	RESERVE FOR ENCUMBRANCE	1,054,236.79	
03-2-1113	PRIOR YEAR ENCUMBRANCE	824,694.68	
03-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(<u>824,694.68</u>)	
TOTAL LIABILITIES & EQUITY		<u>12,979,777.93</u>	
TOTAL REVENUE		2,679,538.63	
TOTAL EXPENSES		<u>1,650,039.02</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		1,029,499.61	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>1,029,499.61</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			14,009,277.54
=====			

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

04 -SOLID WASTE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-1-0101	CLAIM ON CASH	187,167.08	
04-1-0430	ACCOUNTS RECEIVABLE	65,842.32	
04-1-0431	ALLOWANCE FOR DOUBTFUL ACCTS	(<u>1,101.24</u>)	
			<u>251,908.16</u>
TOTAL ASSETS			251,908.16
=====			
LIABILITIES & EQUITY			
=====			
04-2-0220	AP PENDING	46,869.53	
04-2-0461	SALES TAX PAYABLE	5,690.83	
04-2-0465	SECURITY FEES	205.00	
04-2-0480	RETAINED EARNINGS	(304,349.83)	
04-2-0481	CONTRIBUTION FROM MUNICI	432,049.32	
04-2-0493	DUE TO LCDC	6,522.72	
04-2-0498	DUE TO GENERAL	10,412.40	
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	(<u>2,839.28</u>)	
TOTAL LIABILITIES & EQUITY			<u>197,399.97</u>
TOTAL REVENUE		214,156.69	
TOTAL EXPENSES		<u>159,648.50</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		54,508.19	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>54,508.19</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			251,908.16
=====			

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

21 -LIBERTY COMM. DEV. CORP.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
21-1-2110	CASH	2,622,983.22	
21-1-2199	DUE FROM GBG FOR SALES TAX	6,522.73	
21-1-2500	DUE FROM STATE	<u>180,636.05</u>	
			<u>2,810,142.00</u>
TOTAL ASSETS			2,810,142.00
=====			
LIABILITIES & EQUITY			
=====			
21-2-0220	AP PENDING-POOLED CASH	12,358.07	
21-2-0275	NOTE PAYABLE	337,502.35	
21-2-1111	ENCUMBRANCE	(765,355.70)	
21-2-1112	RESERVE FOR ENCUMBRANCE	765,355.70	
21-2-1113	PRIOR YEAR ENCUMBRANCE	271,273.70	
21-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(271,273.70)	
21-2-2162	INTEREST PAYABLE	2,255.06	
21-2-2180	FUND BALANCE	<u>2,175,225.84</u>	
TOTAL LIABILITIES & EQUITY			<u>2,527,341.32</u>
TOTAL REVENUE		323,178.45	
TOTAL EXPENSES		<u>40,377.77</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		282,800.68	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>282,800.68</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			2,810,142.00
=====			

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

28 -AIRPORT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
28-1-0101	CLAIM ON CASH	155,005.31	
28-1-0140	RETURNED CHECKS	874.00	
28-1-2819	DUE FROM STATE	<u>5,146.71</u>	
			<u>161,026.02</u>
TOTAL ASSETS			161,026.02
=====			
LIABILITIES & EQUITY			
=====			
28-2-0180	FUND BALANCE	107,541.10	
28-2-0220	AP PENDING	29,339.54	
28-2-1111	ENCUMBRANCE	(384,043.17)	
28-2-1112	RESERVE FOR ENCUMBRANCE	384,043.17	
28-2-1113	PRIOR YEAR ENCUMBRANCE	108,347.04	
28-2-1114	PRIOR YEAR RESERVE FOR ENCUMBR	<u>(108,347.04)</u>	
TOTAL LIABILITIES & EQUITY			<u>136,880.64</u>
TOTAL REVENUE		126,586.73	
TOTAL EXPENSES		<u>102,441.35</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		24,145.38	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>24,145.38</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			161,026.02
=====			

BALANCE SHEET

AS OF: DECEMBER 31ST, 2023

35 -GOLF COURSE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
35-1-0101	CLAIM ON CASH	(44,441.70)
35-1-0111	PETTY CASH	300.00
35-1-3544	INVENTORY	<u>3,171.76</u>
		(<u>40,969.94</u>)
TOTAL ASSETS		(40,969.94)
=====		
LIABILITIES & EQUITY		
=====		
35-2-0180	FUND BALANCE	(4,417.98)
35-2-0220	AP PENDING	7,014.30
35-2-0260	ACCOUNTS PAYABLE	0.58
35-2-0268	ACCRUED WAGES PAYABLE	6,106.09
35-2-1111	ENCUMBRANCE	(94,313.25)
35-2-1112	RESERVE FOR ENCUMBRANCE	94,313.25
35-2-1113	PRIOR YEAR ENCUMBRANCE	76,577.85
35-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(76,577.85)
35-2-3561	SALES TAX	3,486.82
35-2-3596	DUE TO PAYROLL	(0.85)
35-2-3598	DUE TO GENERAL FUND	<u>11,475.25</u>
TOTAL LIABILITIES & EQUITY		<u>23,664.21</u>
TOTAL REVENUE		136,370.42
TOTAL EXPENSES		<u>201,004.57</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(64,634.15)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>64,634.15</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(40,969.94)
=====		

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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, 2024 to JANUARY 31, 2024

<u>Case #</u>	<u>Case OPEN Date</u>	<u>Owner (Last name)</u>	<u>Owner (First name)</u>	<u>Address</u>	<u>Violation Type</u>	<u>Contact/Notification</u>	<u>Re- Inspection Date</u>	<u>Report Status</u>
LITTER								
21-181	11/4/21	Semien	AW	Washington- ID#56959 Liberty, TX 77575	LITTER	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
22-043	4/1/22	Crawford	Karen	1827 San Jacinto Liberty, TX 77575	LITTER	Issued citation	1/25/24	READY FOR ABATEMENT
23-078	9/11/23	Hugaboon	James	1511 Maple Liberty, TX 77575	LITTER	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-133	8/25/23	Williams	Charles	501 Trinity Liberty, TX 77575	LITTER	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-155	11/3/23	Baldwin,Jr	Alonzo	910 Confederate Liberty, TX 77575	LITTER	VERBAL		CLOSED- CLEARED BY OWNER
23-170	11/21/23	Randolph	JP	606 Santa Anna Liberty, TX 77575	LITTER	VERBAL	11/29/23	OPEN
23-171	11/21/23	Southern Pacific	Transportati on Co.	Port Dr.-ID#56907 Liberty, TX 77575	LITTER	3rd NOV & POSTED	2/7/24	READY FOR ABATEMENT
23-175	11/28/23	Eiler	Marvin	2106 MLK & Hwy 90 Liberty, TX 77575	LITTER	1st NOV- Mail	12/29/23	OPEN
HIGH GRASS								
21-115	8/18/21	Qwest	Comm.	1011 MLK & 56271 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
21-140	9/22/21	King	Alric	Navigation- ID# 56378 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
21-209	12/21/21	Simmons	Lee	Trinity- ID# 56458 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT

22-086	9/16/22	Woods	WG	Woods Dr.- ID# 75782	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
22-094	9/20/22	Davis	Phelix	2629 Beaumont Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
22-108	9/27/22	Mosley	Mary	611 Palmer Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-051	2/17/23	Padon	Patircia	818 Robbie St. Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-091	6/7/23	Rubit	Ronnie	609 Washington Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-104	6/21/23	Galvan	Margarito	2755 Cornell Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-107	6/22/23	Sisco	Nancy	207 Avenue E Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED	9/29/23	READY FOR ABATEMENT
23-120	7/12/23	Moore	Juanita	209 Chesson Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED	10/13/23	READY FOR ABATEMENT
23-137	9/12/23	Ainsworth	Brenda	1312 Maple Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-149	10/24/23	Houze	Buyers LLC	3009 Lincoln Liberty, TX 77575	HIGH GRASS	2nd NOV-Mail		CLOSED- CLEARED BY OWNER
23-153	11/2/23	Davis	Richard	901 MLK & #127680 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-160	11/7/23	Harris	Matt	Holly- ID#63305 Liberty, TX 77575	HIGH GRASS	2nd NOV-Mail		CLOSED- CLEARED BY OWNER
23-179	12/29/23	Johnston	Darren	101 Briar Dr. Liberty, TX 77575	HIGH GRASS	1st NOV- HANGER		CLOSED- CLEARED BY OWNER
23-180	12/29/23	Skriver	Cynthia	3333 Neyland Liberty, TX 77575	HIGH GRASS	2nd NOV-Mail		CLOSED- CLEARED BY OWNER

23-181	12/29/23	Parks	Jason	118 Oakdale Liberty, TX 77575	HIGH GRASS	1st NOV- HANGER		CLOSED- CLEARED BY OWNER
HIGH GRASS & LITTER								
23-117	7/11/23	Mefferd	Virgil	1003 Hwy. 90 Liberty, TX 77575	HIGH GRASS & LITTER	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
23-172	11/21/23	White	Todd	Navigation @ Port Liberty, TX 77575	HIGH GRASS & LITTER	2nd NOV-Mail	2/29/24	OPEN
23-134	9/12/23	Jenkins	Laurice	507 Trinity Liberty, TX 77575	HIGH GRASS & LITTER	NOV- Reinspection	1/25/24	READY FOR ABATEMENT
STOP WORK ORDER								
23-018	1/19/23	Rangel	Jose	609 Texas St. Liberty, TX 77575	STOP WORK	VERBAL		CLOSED
23-030	2/13/23	TCH	Holdings	107 Industrial Liberty, TX 77575	STOP WORK	2nd NOV-Mail	8/28/23	OPEN
	2/13/23	Lunceford	BJ	Hwy. 90 ID# 48185 Liberty, TX 77575	STOP WORK	1st NOV- Mail		CLOSED
23-082	5/19/23	Garcia	Ruperto	800 Hwy. 90 Liberty, TX 77575	STOP WORK	1st NOV- Mail		CLOSED
23-114	7/3/23	Taylor	Trad	2535 Edgewood Liberty, TX 77575	STOP WORK	2nd NOV-Mail	10/31/23	OPEN
23-124	8/7/23	Lindsey	Jim	2117 MLK Liberty, TX 77575	STOP WORK	1st NOV- HANGER	8/8/23	OPEN
23-128	8/17/23	Brown	Ian	7004 Lakeside Liberty, TX 77575	STOP WORK	1st NOV- HANGER		CLOSED
23-151	10/30/23	Rubio	Felipe	Grand- 56786 Liberty, TX 77575	STOP WORK	1st NOV- HANGER	11/7/23	OPEN
23-169	11/21/23	Garcia	Joel	113 Glenn Liberty, TX 77575	STOP WORK	1st NOV- HANGER	11/29/23	OPEN
RV VIOLATIONS								
23-109V	7/20/23	Multiple	Owner	311 Riverbend Rd. Liberty, TX 77575	LIVING IN RV	2nd NOV-Mail	8/31/23	OPEN
23-140V	10/2/23	Salinas	Felipe	Royal St.- ID#55573 Liberty, TX 77575	RV-IMPROPER STORAGE	1st NOV- Mail		CLOSED – Cleared by Owner

23-159V	11/6/23	C&C Industrial	& Pipeline	422 Wallisville Rd. Liberty, TX 77575	RV- AT COMMERCIAL LOCATION	1st NOV- Mail		CLOSED – Cleared by Owner
23-163V	11/21/23	CTL Sales	of Texas	610 Port Dr. Liberty, TX 77575	RV- AT COMMERCIAL LOCATION	2nd NOV-Mail	1/31/24	OPEN
23-169V	12/11/23	Lavieue	E & T	903 Lamar Liberty, TX 77575	RV-VACANT LOT	2nd NOV-Mail	2/29/24	OPEN
DILAPIDATED PROPERTY								
22-174	12/13/22	Herndon	Uarda	116 McManus #6 Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail		CLOSED- CLEARED BY OWNER
23-040	2/14/23	Castillo	Laura	Cs.#CT182119 703 Layl Dr. Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail		CLOSED- CLEARED BY OWNER
23-043	2/14/23	Dennison	Gary	Cs.#CT182189 304 Independence Liberty, TX 77575 (shed only)	DILAPIDATED PROPERTY	1st NOV- Mail	10/31/23	READY FOR ABATEMENT
23-049	2/16/23	Miller	Jenni	Cs.#CT182205 3002 Neyland St. Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	3/1/24	OPEN
23-050	2/17/23	Pinckard	Steven	Cs.#CT182109 819 Robbie Liberty, TX 77575	DILAPIDATED PROPERTY	2nd NOV-Mail		CLOSED- CLEARED BY CITY
23-067	4/18/23	Tharp	Joseph	Cs. #CT182058-01 1610 Texas Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	OPEN
23-125	8/7/23	Parga	Juan	Cs.#CT182116 2612 Newman Liberty, TX 77575	DILAPIDATED PROPERTY	2nd NOV-Mail	2/23/24	OPEN

23-130	8/24/23	AZK	LLC	205 & 209 Independence Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	OPEN
23-131	8/24/23	Virani	Naushad	Cs.#CT182202 4310 N Main Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	9/25/23	READY FOR ABATEMENT
23-138	9/25/23	Johnson	Elizabeth	1203 Lamar Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	OPEN
23-140	9/25/23	Poole	Linda	Cs.#CT182203 2100 Sam Houston Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	12/31/23	READY FOR ABATEMENT
23-141	9/25/23	Edwards	Lucinda	Cs.#CT182204 3805 Oilfield Rd. Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	10/31/23	READY FOR ABATEMENT
23-150	10/24/23	Bienski	Kimberly	Cs.#CT182188 3016 Lincoln Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	READY FOR ABATEMENT
23-154	11/6/23	Riley	Leanne	101 Lone Oak Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	OPEN
23-166	11/8/23	HUGHEN	BARBARA	2402 GRAND LIBERTY, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	OPEN
23-167	11/8/23	SWEET	CASA LLC	1504 N TRAVIS LIBERTY, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	WORKING TO OBTAIN PERMIT
23-173	11/27/23	Jones	Nellyme	713 Lamar Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	OPEN
23-174	11/27/23	Sisk	Billy	838 Texas Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/5/24	READY FOR ABATEMENT
23-177	12/6/23	Fields	L C	710 Lamar Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	1/25/24	OPEN

24-001	1/5/24	Gonzales	Joe	Cs.#CT182222 333 Hwy. 90 Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	2/9/24	OPEN
SIGN ORDINANCE VIOLATIONS								
23-073	5/9/23	1020 US 90	LLC	Hwy. 90 ID# 48185 Liberty, TX 77575	TEMP SIGN VIOLATION- BANNER	2nd NOV-Mail	12/29/23	CLOSED – Cleared by Owner
23-111	6/30/23	Swamp	Smoke LLC	2200 MLK Liberty, TX 77575	TEMP SIGN VIOLATION- FLAG	1st NOV- HANGER		CLEARED- OWNER
23-161	11/7/23	Young	David	1200 Hwy. 90 Liberty, TX 77575	TEMP SIGN VIOLATION- FLAG	1st NOV- HANGER		CLEARED- OWNER
23-162	11/7/23	MDC Coast	18 LLC	1821 Hwy. 90 Liberty, TX 77575	TEMP SIGN VIOLATION- FLAG	1st NOV- HANGER		CLOSED – Cleared by Owner
23-165	11/8/23	TACO	JALISCO	801 HWY. 90 LIBERTY, TX 77575	TEMP SIGN VIOLATION- FLAG	2nd NOV-Mail	1/29/24	CLOSED – Cleared by Owner
23-168	11/8/23	Blume	Jamie	Jefferson-ID# 65539 Liberty, TX 77575	TEMP SIGN VIOLATION- FLAG	2nd NOV-Mail	1/30/24	CLOSED – Cleared by Owner
24-003	11/28/23	DL Foster	Holdings	1818 MLK Liberty, TX 77575	SIGN VIOLATION- OTHER	2nd NOV-Mail	1/30/24	CLOSED – Cleared by Owner
24-004	1/23/24	Braxton	Bus. LLC	2802 US 90 Liberty, TX 77575	TEMP SIGN VIOLATION- FLAG	1st NOV- HANGER	3/8/24	OPEN
OTHER								
22-135	11/4/22	Arceneaux	Colleen	1003 Washington Liberty, TX 77575	STOP WORK	2nd NOV-Mail	1/25/24	OPEN

23-003	1/6/23	Contreras	Manuel	2701 Webster Liberty, TX 77575	STOP WORK	Issued citation	1/31/24	OPEN
23-145	10/24/23	Caldwell	Tyler	Neyland- ID# 36719 Liberty, TX 77575	OTHER	3rd NOV & POSTED		CLOSED – Cleared by Owner
23-176	11/29/23	Lozano Holding	Company LLC	906 N Main Liberty, TX 77575	OTHER	1st NOV- Mail		CLOSED – Cleared by Owner
23-178	12/15/23	DJ Foster	Holdings	2315 Hwy. 90 Liberty, TX 77575	OTHER	1st NOV- Mail		CLOSED – Cleared by Owner
24-002	1/8/24	Rubio	Tomas	3008 Lincoln Liberty, TX 77575	NO PERMIT	1st NOV- HANGER		CLEARED- OWNER
JUNK MOTOR VEHICLE (JMV)-PRIVATE PROPERTY								
<u>JMV Case</u> #	<u>Case</u> <u>OPEN</u> <u>Date</u>	<u>Last reg.</u>	<u>Owner (Last</u> <u>name)</u>	<u>Owner (First name)</u>	<u>Follow up date &</u> <u>Notes</u>	<u>Vehicle Location</u>	<u>License Plate</u> #	<u>Status</u>
23-075V	4/4/23	Nov-09	Arceneaux	Justin		Cs.#CT182041-01 214 Ave. E Liberty, TX 77575	695HJZ	READY TO REMOVE-41 DAYS
23-095V	6/23/23					Cs.#CT182084 1801 N Travis Liberty, TX 77575		OPEN
23-102V	7/17/23	Jun-17	Rangel	Oscar	12/15/23	Cs.#CT182093 2522 Beaumont Liberty, TX 77575	BHN4256	APPEAL FORM SUBMITTED
23-117V	8/8/23	Nov-20	Schillaci	Mary		Cs.#CT182117 407 Oklahoma Liberty, TX 77575	BZ24868	CLOSED- CLEARED BY OWNER
23-118V	9/1/23	Feb-16	Martinez	Theresa		Cs.#CT182129 202 & 206 Ave. E Liberty, TX 77575	DM1G719	CLOSED- CLEARED BY OWNER

23-119V	9/1/23						Cs.#CT182130 2731 Cos Liberty, TX 77575		OPEN
23-123V	9/1/23	Feb-20	Chavez	Auturo			Cs.#CT182134 134 Glenn Liberty, TX 77575	KTP7471	CLOSED- CLEARED BY OWNER
23-124V	9/1/23	Mar-23	Chavez	Arturo			Cs.#CT182135 134 Glenn Liberty, TX 77575	NLF3216	CLOSED- CLEARED BY OWNER
23-131V	9/22/23	May-20	Cook	Gregory	2/19/2024		Cs.#CT182223-01 3811 Oilfield Rd. Liberty, TX 77575	BU06116	LETTER SENT- 30 DAYS
23-132V	9/22/23	Sep-14	Roach	Dena	2/19/2024		Cs.#CT182223-02 3811 Oilfield Rd. Liberty, TX 77575	CT2N814	LETTER SENT- 30 DAYS
23-133V	9/11/23						618 Confederate Liberty, TX 77575		CLOSED
23-134V	9/27/23	Jun-08	Landry	Anthony			Cs.#CT182149 502 Trinity Liberty, TX 77575		CLOSED
23-135V	9/27/23	Oct-05	Jenkins	Hermendia			Cs.#CT182144 505 Lamar Liberty, TX 77575	T34MVX	CLOSED- CLEARED BY OWNER
23-136V	9/27/23	Jun-98	Jenkins	Hermendia			Cs.#CT182145 505 Lamar Liberty, TX 77575	DWT78D	CLOSED- CLEARED BY OWNER
23-137V	9/27/23	Feb-23	Young	Christopher	2/2/2024		Cs.#CT182147 923 Sam Houston Liberty, TX 77575	RZK268	OPEN
23-138V	9/27/23						Cs.#CT182146 613 Lamar Liberty, TX 77575		CLOSED

23-142V	10/3/23	May-18	Lefler	James	1/8/2024	Cs.#CT182155 2500 Edgewood Liberty, TX 77575	DVM9Z3	OPEN
23-143V	10/3/23					Cs.#CT182156 2729 Cornell Liberty, TX 77575		CLOSED
23-144V	10/3/23	Jul-18	Moor	Seth		Cs.#CT182156 Sam Houston-ID#56437 Liberty, TX 77575	GVB0576	CLOSED- CLEARED BY OWNER
23-145V	10/4/23	Mar-15	Castro	Refugio	2/29/2024	Cs.#CT182159 1117 Lamar St. Liberty, TX 77575	17CFN8	OPEN
23-146V	10/9/23	Oct-15	Baldwin	Sandra	3/1/2024	Cs.#CT182161 609 Bowie Liberty, TX 77575	DYY6122	OPEN
23-147V	1/29/24	Dec-19	Ingram	Presley	2/29/2024	Cs.#CT182160 2530 Edgewood Liberty, TX 77575	AS56876	OPEN
23-148V	10/9/23	Dec-21	Tiggs	Sylvester		Cs.#CT182162 900 MLK Liberty, TX 77575	HXV6802	CLOSED- CLEARED BY OWNER
23-152V	11/30/23	Mar-20	Herman	Alisha		Cs.#CT182166 3500 Lincoln Liberty, TX 77575	FGM5058	CLOSED- CLEARED BY OWNER
23-153V	11/13/23	Jun-21	Chapman	Samuel		Cs.#CT182167 848 Sue Liberty, TX 77575	DDY0820	CLOSED- CLEARED BY OWNER
23-154V	11/13/23	Jun-22	Taylor	Joseph		Cs.#CT182168 1507 Maple Liberty, TX 77575	5FHTW	CLOSED- CLEARED BY OWNER
23-156V	11/13/23	Jul-16	Val	Verde Baptist Church	1/31/2024	Cs.#CT182171 1021 Sam Houston Liberty, TX 77575	CHT1637	LETTER SENT- 30 DAYS

23-158V	1/8/24	Mar-09	Forson	Marvin	2/9/2024	Cs.#CT182171 1511 Maple Liberty, TX 77575	P09WRD	OPEN
23-161V	11/30/23	Jun-15	Alsobrock	Ann	12/29/2023	Cs.#CT182173 Holly-ID#56524 Liberty, TX 77575	JNF369	OPEN
23-162V	11/30/23	Mar-18	Ramirez	Grabriel		Cs.#CT182174 MLK-ID#137953 LIBERTY, TX 77575	FKB5860	CLOSED- CLEARED BY OWNER
23-164V	1/4/24	Feb-22	Peralta	Alejandro	2/5/2024	Cs.#CT182190 Glenn-ID#16857 Liberty, TX 77575	GVB0965	OPEN
23-165V	1/8/24	Mar-02	New Bern	Transport Corp.	2/18/2024	Cs.#CT182184 Port Dr.-ID#56907 Liberty, TX 77575	2DA281	LETTER SENT- 30 DAYS
23-166V	1/8/24	Apr-12	Texas	Sabal Corp.	2/18/2024	Cs.#CT182185 Port Dr.-ID#56907 Liberty, TX 77575	TONLY05	LETTER SENT- 30 DAYS
23-167V						Cs.#CT182186 839 Sue Liberty,TX 77575		CLOSED- CLEARED BY OWNER
23-168V	12/28/23	Jul-17	Hernandez	Ismael	2/9/2024	Cs.#CT182187 107 Lawrence Liberty, TX 77575	AD27460	LETTER SENT- 30 DAYS
23-170V						Cs.#CT182174 3708 Oilfield Rd. Liberty, TX 77575		CLOSED
23-171V						Cs.#CT182174 3708 Oilfield Rd. Liberty, TX 77575		CLOSED
23-172V	1/4/24	Sep-16	Montes	Fernando		Cs.#CT182191 838 Robbie Liberty, TX 77575	DJH9955	CLOSED- CLEARED BY OWNER

23-173V	1/18/24	Aug-23	Duff	Andrew	2/18/2024	Cs.#CT182192 110 Ross Liberty, TX 77575	SFC6856	CLOSED
23-174V	1/4/24	Mar-18	Lemmons	David	2/5/2024	Cs.#CT182193 831 Robbie Liberty, TX 77575	JGZG6	OPEN
23-175V						Cs.#CT182198 121 Ross St. Liberty, TX 77575		OPEN
23-176V	12/28/23	Feb-16	Duff, Jr.	Jerry	1/29/2023	Cs.#CT182196 101 & 105 Duff St. Liberty, TX 77575	FKB5866	OPEN
23-177V	12/28/23	Jul-22	Duff	Tammy		Cs.#CT182197 101 & 105 Duff St. Liberty, TX 77575	JKV2765	CLOSED- CLEARED BY OWNER
23-178V						Cs.#CT182194 106 Duff @ Church Liberty, TX 77575		CLOSED- CLEARED BY CITY
23-179V	1/4/24	May-22	Guia	Joel	2/18/2024	Cs.#CT182195 120 Church St. Liberty, TX 77575	BW33245	OPEN
23-180V	1/17/24	Jun-14	Douglas	Radelia	2/18/2024	Cs.#CT182215 Westwood-ID#180495 Liberty, TX 77575	CGX2892	LETTER SENT- 30 DAYS
23-181V						Cs.#CT182206 1973 Wallisville Dr. Liberty, TX 77575		OPEN
23-182V						Cs.#CT182214-01 1973 Wallisville Dr. Liberty, TX 77575		OPEN
23-183V						Cs.#CT182207 114 Westwood Ave. Liberty, TX 77575		OPEN

23-184V						Cs.#CT182208 407 Independence Liberty, TX 77575		CLOSED
23-185V						Cs.#CT182209 106 Westwood Ave. Liberty, TX 77575		OPEN
23-186V	1/17/24	Feb-19	Myers	Elizabeth	2/17/2024	Cs.#CT182210 3004 & 3006 Neyland Liberty, TX 77575	GVB0387	OPEN
23-187V	1/17/24	Jul-07	Blackwell	Elliott	2/18/2024	Cs.#CT182212 153 Hillside Dr. Liberty, TX 77575	65WRT3	LETTER SENT- 30 DAYS
23-188V						Cs.#CT182216 406 Independence Liberty, TX 77575		CLOSED
23-189V	1/17/24	Jan-19	Morgan	Heather	2/18/2024	Cs.#CT182211 Duff-ID#65188 Liberty, TX 77575	AJ65544	LETTER SENT- 30 DAYS
23-190V						Cs.#CT182219-01 139 Westwood Ave. Liberty, TX 77575		CLOSED
23-191V						Cs.#CT182219-02 139 Westwood Ave. Liberty, TX 77575		CLOSED
23-192V						Cs.#CT182219-03 139 Westwood Ave. Liberty, TX 77575		CLOSED
23-193V						Cs.#CT182219-04 139 Westwood Ave. Liberty, TX 77575		CLOSED
23-194V						Cs.#CT182219-05 139 Westwood Ave. Liberty, TX 77575		CLOSED

23-195V

Cs.#CT182219-06
139 Westwood Ave.
Liberty, TX 77575

CLOSED

23-196V 1/17/24 Sep-19 Vining Kristian 2/18/2024

Cs.#CT182217-01
120 Church St.
Liberty, TX 77575

FYY7797

LETTER SENT-
30 DAYS

23-197V

Cs.#CT182218
121 Duff St.
Liberty, TX 77575

CLOSED

23-198V

Cs.#CT182214-02
1973 Wallisville Dr.
Liberty, TX 77575

OPEN

<u>Case Type</u>	<u>Began</u>	<u>Closed</u>	<u>OPEN</u>
LITTER	8	1	7
HIGH GRASS	18	5	13
HIGH GRASS & LITTER	3		3
STOP WORK ORDER	9	4	5
RV VIOLATIONS	5	2	3
DILAPIDATED PROPERTY	20	4	16
SIGN ORDINANCE VIOLATIONS	8	7	1
OTHER	6	4	2
JUNK MOTOR VEHICLE	64	32	32
			0
TOTAL CASES	141	59	82

**Number of citations
issued this month:**

0



Liberty Fire

- January Monthly
- Report

Monthly Calls

Fire Calls

In Town 72

Mutual Aid 3

TOTAL 75

EMS Calls

911 105

Mutual Aid 1

Out of Town Transfers 90

In Town Transfers 15

Refusals 27

TOTAL 238

Monthly Numbers



Public Relations1

Training Hours10

CPR Certificates8

Public Education1



"A" Shift

- Life Flight 2 landing at Fire Station 1 helipad
- Smoke in the area of N. Travis and Jefferson
- Medic 2 responding to a call during the night.



"B" Shift

- Wreck on 563
- River Bend fire
- Monthly Credentialing



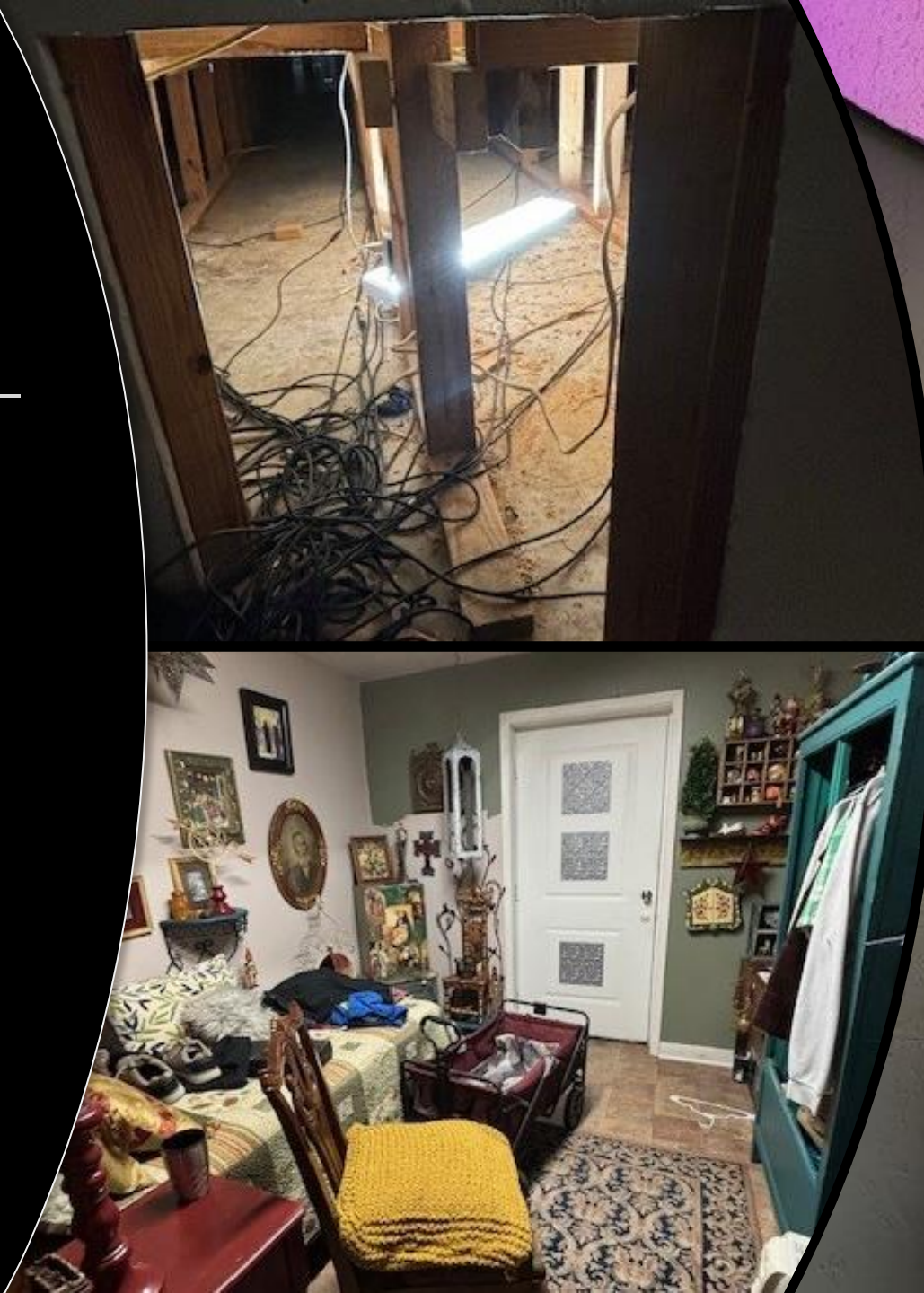


"C" Shift

- Hwy 90 & FM 563 MVA.
- MVA Hwy 90.
- FM563 Hay/Car Fire.

Fire Marshal

- **Inspections: 32**
- **Inspection Man Hours: 12.5**
- **Violations found: 116**
- **Overnight stay in commercial property: 12**
- **Burn Permits: 4**





Misty

- January Payments:
- \$66,822.19
- Fiscal Year to Date: \$276,071.01
- Calendar Year to Date: \$66,822.19



- My name is Jennifer Crump, I am a licensed paramedic that works part time at City of Liberty Fire Department. My full-time job is at Chambers County EMS, and I teach part time at San Jacinto College in the EMS program. I've been in the first responder field for 10 years now. I volunteer for a fire department and hazmat team. In my spare time I live on a farm with my family, and we raise all sorts of animals. Other than that, I am working on my Bachelor's in Emergency Health Services.



GOLF COURSE MONTHLY REPORT - JANUARY 2024

Maintenance Activities

Alternating between mowing and rolling greens daily

Blowing and mulching leaves daily

Cleanup from windstorm on Monday January 8

Prepare for winter storm and freezing temps' week of January 15

Course cleanup after rains week of January 22

Adding sand to bunkers where necessary

Performing oil changes on equipment

Marketing Activities

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

Email: The golf course email database has 154 valid email addresses.

Signed contract with Hardin ISD on January 8

Liberty High School Volleyball has a fundraiser tournament scheduled for March 23

The Liberty Elks Lodge has a tournament scheduled for April 13

Sales Report (January 1 – January 31)

MONTH	SALES REPORT (UNITS/QUANTITY)				
	Green Fees (Rounds Sold)	Cart Fees	Range Fees	Merchandise & Accessories	Revenue (excluding transfers, donations & cc fees)
January 2024*	765	676	259	76	\$22,103.14
February 2024					
March 2024					
April 2024					
May 2024					
June 2024					
July 2024					
August 2024					
September 2024					
October 2024					
November 2024					
December 2024					

* January revenue was severely impacted by rain and cold weather.

Liberty Municipal Library January 2024 Report

This month began with some rearranging and relocating of materials. The children's Spanish and Bilingual sections were moved to the back wall of the children's section for more visibility and accessibility. The books are now situated next to the new children's books display and the children's magazines. The library staff loves how the new location makes the space more user friendly.



We are pleased to announce the appointment of Maggie Varela as the new Administrative Assistant. She will be taking over for Amber Ursprung, who is the current Interim Library Director. Maggie has been with the city since 2018 and we anticipate great things from her. The library also welcomes Clara Langley to our library family. She took over Thierry's position as Circulation Clerk. We are looking forward to collaborating and achieving great things together.

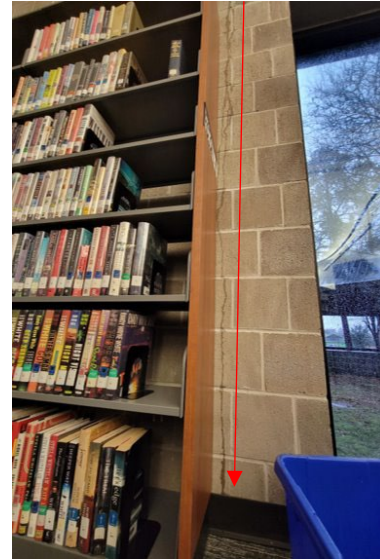
Emily House has applied for the Dollar General Grant to help with summer reading. Each year, the Dollar General Literacy Foundation awards funds to nonprofit organizations, schools, and libraries within a 15-mile radius of a Dollar General store or distribution center to support adult, family, summer, and youth literacy programs. We are hoping Emily's hard work will pay off. The grant will be announced in May.

Story Time started back on January 17th with children's librarian, Gail Williamson, once again at the helm. We have been seeing an increase in participants and are always glad to be able to offer Story Time once again. Story Time is for ages 2-5. Siblings are more than welcome to come and participate.

Frank Biehunko of Southeast Texas Air & Heat was awarded the city's contract to work on AC maintenance last year. Since being awarded the contract several repairs and replacements have been in the works. It has been discovered that units were mislabeled during the initial setup of the AC monitoring system that was installed several years ago. The mislabeling has caused much confusion over the years and we are grateful to finally understand why. It was also discovered that the sensors that communicate with the units on the roof were not responding. We hope to have those replaced in the near future to allow our units to last longer.

This month, we saw a lot of changes in the weather. From being closed due to a hard freeze, to what seemed like an endless rain the next. One never knows what to expect in regards to the weather. As much as I would like to say otherwise, the rain reactivated several old leaks from the 2009/10 expansion. One leak was noted on the 2nd floor in the electrical room, which was caught by buckets left behind to catch previous leaks. The other two leaks were found on the exterior side of the library. One on the east facing side towards Milam Street and one on the south facing side. The south facing leak is running along the wall and cannot be properly caught with buckets. These leaks are part of an ongoing problem with the expansion roof and were not included in last year's reconstruction project.





The library is getting ready for the upcoming solar eclipse event on April 8th, 2024. The library applied to SEAL (Solar Eclipses Activities for Librarians) in October, and we have been awarded 500 free solar glasses for viewing the eclipse. The glasses will be received in time for solar viewing. The library is working on a community event for the eclipse with free access to the glasses at that time. Further information on the event will be posted later. SEAL is funded by the Gordon and Betty Moore Foundation and operated by the Space Science Institute.



65
Workshops held

1,891
Workshop attendees

4,310,105
Glasses shipped

4,001
Library systems registered

12,593
Library locations represented

SEAL participation statistics

The library has received the new tax forms 1040 and 1040 SR as well as the correlating instruction manual for the forms. The forms and instruction manuals are available to the public at no charge, with a limit of 2 per person. The Spanish 1040 and 1040 SR have been shipped and we hope to have them available for the public soon.

Libraries can be mysterious places where unexplainable things can happen. We had one of those events this month. A company van that has done business with the library in the past was spotted outside the library by a contractor. The day the van was spotted, the contractor noted that roof filters had been changed out, but his company did not do the work. The company was contacted, and they cannot account for why their company van was in our area as they have no records of it. This may be one of those times in life where the “world will never know” might just be our only answer. The library will continue to pursue the matter further with hopefully better results beyond no explanation.

Liberty Municipal Library Monthly Report August through January 2024						
Circulation	August	September	October	November	December	January
Spanish Materials Circulation	172	164	190	63	56	58
Total Adult, Teen & YA Circulation All Formats	1,782	1,550	1,633	1,554	1416	1585
Total Juvenile Circulation All Formats	1,680	1,436	1,351	1,535	1060	1325
Total Circulation All Formats	3,462	2,986	2,984	3,089	2476	2910
Reference Services						
In-house Reference	331	262	290	205	323	137
Telephone Reference	240	150	204	177	157	147
Public Computer Assistance	196	149	102	124	134	132
Collection Statistics						
Total Volumes in Collection	52,486	52,568	52474	52,528	52,810	51909
Total Titles in Collection	67,466	67,709	67656	67,696	67,878	67,878
Cataloging						
Books Cataloged	72	66	98	53	101	106
DVD/ Blu-Rays Cataloged	22	12	1	28	20	7
Audiobooks & Music CDs Cataloged	0	0	0	0	0	0
Periodical Cataloged	57	42	42	28	47	34
Building Use/ Programs/Public Relations						
Meeting Room/Pavilion Use	10	11	13	9	7	6
Story Time Programs	3	4	3	4	2	3
Story Time Attendance	85	109	77	87	59	52
Misc. Children's Programs/Tours	0	0	2	0	1	0
Msc. Children's Programs/Tours Attendance	0	0	80	0	125	0
Adult/YA/Teen Programs Attendance	0	21	101	103	17	0
Patron Count/ Volunteers						
Total Active Accounts In-City Patrons	2,694	2,679	2667	2,655	2645	2634
Total Active Accounts Out-of-City Patrons	4,244	4,216	34	4,222	4210	4188
Total Volunteers	1	9	23	1	2	1
Total Volunteer Hours	3.00	40	67.3	6	6.5	2
Patron Visits Count	2,433	2,396	2,130	1,622	1914	1853
Public Use Technology						
Wireless Users Estimate	0	0	0	0	0	0
Public Computers Users This Month	306	246	325	237	178	250
Hours of Patron Computer Use	216	180	199	172	112	182
Website Sessions: Online Catalog	2,108	2,038	1847	2,025	1524	2136
Social Media Sessions: Facebook, Instagram	3,438	1,459	675	512	702	728

						Liberty Municipal Library Volunteer Report for the Month of January 2024																																								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total															
Name																																														
Abshier, Dana																															0															
Carr, Peggy											2																				2															
Craig, Pat																															0															
Davis, Beverly																															0															
Harbour, Cathy																															0															
Kemper, Sharon																															0															
Lawrence, Lindsay																															0															
Pickett, Sandy																															0															
Robinson, Rhonda																															0															
Sundgren, Gary																															0															
Sundgren, Josh																															0															
Sundgren, Stacy																															0															
Stratton, Gloria																															0															
Total for month																															2															

MONTHLY REPORT

JANUARY 2024

PLAN REVIEW

# of Plans Reviewed	11
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INSPECTIONS

# of Inspections Performed	88
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BUILDING PERMITS

Commercial Building Permits - New	0
Commercial Building Permits - Renovation/Remodel	0
Commercial Building Permits - Addition/Expansion	0
Residential Building Permits- New (Manufactured Homes)	1
Residential Building Permits - New (Single Family)	0
Residential Building Permits - New (Multi-Family)	0
All Other Permits Issued	39

CERTIFICATE OF OCCUPANCY

Commercial C of O's Issued	7
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FEE REVENUE

Permit Fee Revenue	\$3,097.83
Tap Fee Revenue	\$1,692.89
Total	\$4,790.72

MONTHLY REPORT

JANUARY 2024

JANUARY 2024-COMMERCIAL

T-N-A SWEET TREATS AND MORE	721 MAIN	CERTIFICATE OF OCCUPANCY
SCOTTISH INNS (TRAVELERS INN)	2501 HWY 90 EAST	ELECTRICAL-EV CHARGERS
GRUMPY'S GARAGE	102 OKLAHOMA	CERTIFICATE OF OCCUPANCY
R&M DEALS	1003 HWY 90	CERTIFICATE OF OCCUPANCY
HEALTH CENTER OF SETX	1400 N TRAVIS	CERTIFICATE OF OCCUPANCY
NORTHGATE LLC	2339 N MAIN	SIGNS
GRUMPY'S GARAGE	102 OKLAHOMA	ELECTRICAL
AMTEX AUTO INSURANCE	1924 HWY 90 C	CERTIFICATE OF OCCUPANCY
FRANK JORDAN	402 HWY 90	MECHANICAL
FRANK JORDAN	402 HWY 90	ELECTRICAL
CELL TOWER	100 COUNTRY CLUB RD	ELECTRICAL
HERO-HALO EMERGENCY RESPONDER OUTREACH	2722 N MAIN B	CERTIFICATE OF OCCUPANCY
RAYFORD SMITH	715 MAIN	ACCESSORY STRUCTURE
LIBERTY COUNTY	318 SAN JACINTO	FIRE ALARM
INTERNATIONAL MISSION CENTER	1801 GRAND	CERTIFICATE OF OCCUPANCY
IMPACT PIPELINE	1404 LAKELAND	BURN PERIT
WENDY'S	1912 HWY 90	MECHANICAL
LIBERTY ISD	2615 JEFFERSON	RIGHT OF WAY
COMCAST	320 HWY 146	RIGHT OF WAY
LIBERTY ISD	902 BOWIE	ACCESSORY STRUCTURE

LIBERTY POLICE DEPARTMENT

MONTHLY REPORT

January 2024



LIBERTY POLICE DEPARTMENT

CALLS FOR SERVICE	1514
OFFENSES REPORTED	34
OFFENSES CLEARED	4
TRAFFIC CITATIONS	10
WARNING TICKETS	36
TRAFFIC ACCIDENTS	29
ARRESTS	6
ANIMALS HANDLED	46
ALARM CALLS	68
AMOUNT RECOVERIES	\$0



On January 4, 2024, at approximately 12:04 P.M., Officers were enroute to execute a felony warrant on an individual. While enroute to the individual's residence they observed the female in her vehicle and initiated a traffic stop. During the inventory of the vehicle drugs were located. The female was arrested without incident.



On Thursday, January 25, 2024 at approximately 17:30 PM Officers were dispatched to Walmart located at 2121 State Highway 146 bypass, Liberty, Texas in reference to a Criminal Trespass. The unknown male subject didn't take anything but damaged Walmart property.



On 1/03/2024, at approximately 12:06 P.M., officers were dispatched to a two-vehicle traffic accident at 1110 Hwy 90 Liberty, Texas. Roadway was cleared and one patient was transported to Liberty-Dayton ER.



On 1/15/2024 at approximately 14:22 P.M. Officers were dispatched to a traffic accident at 100 block of Hwy 90 in the eastbound lane Liberty, Texas. The caller advised the vehicle was in the ditch. The patient refused EMS and the vehicle was removed by a wrecker.





LIBERTY POLICE DEPT.



FIELD TRIP
JAN. 2024



PIC•COLLAGE

Feb.6, 2024

Dear Liberty Police Officers,

Thank you for letting us view the Police Department. I really enjoyed doing my fingerprint on the piece of paper. It was fun talking through the speaker and doing the siren in the cruiser. I did not know that there was not any door handles in the back seat. I sure do appreciate y'all letting us look at the Police Department.

Sincerely,

Kaden
Kaden Shipman
Shipman

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 street cuts
- Removed shopping carts from Main A
- Cleaned inlets
- Cut asphalt on Grand for repair
- Repaired inlet box on Hillside
- Repaired signs around town
- Patched around town
- Checked all equipment for freeze
- Wrapped pipes for freeze
- Repaired concrete cut on Travis
- Helped Water Dept. on Webster and Kentucky
- Repaired storm drain at Webster and Kentucky
- Ran Pumps and cleaned grates at Main A and B for several days
- Repaired concrete joint on Feather Trace
- Hauled scrap wire to scrap yard
- Worked at both Main A and B to get electric pumps back working properly



REPAIR WATER LEAK IN DRIVEWAY ON MILAM ST.

FIXING THESE STREETS

Streets:						
	Graded:					Miles
	Swept:				31	Hours
	Street cut repairs:				2	Each
	Curb & Gutter Repair:					Feet
Drainage:						
	Ditch Cleaning:					Feet
	Culvert Installation:					Feet
	Catch Basin/inlets cleaned:				673	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 5 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: Work completed and tested. Pressure washed the pad and cleaned out the holding tank. CLOSED FOR 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. Swept and removed leaves and other debris from around the playground.

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. Put new big flag on Hwy 90.

Notes:

1. Filled holes throughout park.
2. Picked up limbs throughout the park.
3. Cut up trees that had fallen 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. Texas Elite is working on the underground project at all complexes.
8. Eastex Utility Construction, LLC. completed sanitary sewer line installation.



TEXAS ELITE WORKING ON WIRING FOR FIELD LIGHTS

AMERICA RUNS ON GOOD CLEAN WATER!

MARK REED – WATER /
WASTEWATER MANAGER

MONTHLY WATER REPORT
MONTH – JANUARY - 2024

REPAIRS COMPLETED

26	WATER REPAIRS
6	SEWER REPAIRS

LINE MAINTENANCE (CAMEL)

1987	HOURS OF OPERATION / TOTAL
8000	FEET OF SEWER LINE CLEARED / CLEANED
18	MANHOLES CLEANED

WORK COMPLETED

0	MANHOLE REPAIRS
40	SEWER STOPAGES
1	WATER TAPS
2	SEWER TAPS
0	CLEANOUTS REPLACED / INSTALLED
45	METERS REPAIRED / REPROGRAMMED
3	RADIO REPLACEMENTS
14	CUSTOMER PROBLEMS / ISSUES
0	METER BOXES REPLACED
1	METER LIDS REPLACED
28	CUSTOMER REQUEST TURN ON
26	CUSTOMER REQUEST TURN OFF
20	CUT OFF SERVICE NON PAYMENT
93	RECHECKS
9	PULLED / CHANGED METERS
85	TEXAS 811 LINE LOCATES

MISC:

HARDIN & AMES READINGS CHECKED DAILY

CLOSED 134 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	FREQUENCY THAT LIFT-STATIONS ARE CHECKED
MONTHLY	END LINE FLUSHING



SANITARY SEWER TAP AT THE END OF GLENN ST.



TEXAS ELITE ON MILAM ST.

ELECTRICAL DEPARTMENT

WE POWER LINES THAT POWER LIVES!

The Electrical Department received 65 request this month and closed out 56 of them with 9 carrying overs to February 2024. 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	21
NO POWER	12
POWER LINE ISSUE	3
POLE ISSUE	3
SECURITY LIGHT	1
STREETLIGHT	6
TREE TRIMMING	5
POWER LINE INSPECTIONS	5
TOTAL INCIDENTS RESOLVED	56

POWER OUTAGES

JANUARY 2024

Date	Location	Time Called Out	Time Power Restored	Response Time (min)	Outage Time (min)	Cause of Outage
4	103 AVENUE C	7:00 pm	11:00 pm	17	360	Blown line fuse due to fallen tree
8	LIBERTY FEEDERS (SUBSTATION)	3:35 pm	4:30 pm	8	55	Blown line fuse due to vegetation
8	200 INDUSTRIAL	4:24pm	6:32 pm	13	68	Blown line fuses
10	1003 WASHINGTON	12:37 pm	1:22 pm	10		Over-heated meter (customer issue)
10	121 FEATHER TRACE	1:28 pm	2:33 pm	18	65	Blown primary fuse due to animal
15	2227 CENTENNIAL	12:00 pm	2:02 am	15	122	Customer tripped breaker
16	300 ALABAMA	10:30 am	12:30 pm	13	60	Customer tripped breaker
16	805 LAYL	12:34pm	2:30 pm	20	34	Customer tripped breaker
19	SAM HOUSTON LIBRARY	7:10 am	12:00 pm	20	410	Burnt service wire
20	919 LAMAR	8:30 am	10:30 am	25	120	Customer tripped breaker
22	1903 ADAMS	7:08 am	11:00 am	12	232	Bad transformer
22	3004 NEYLAND	11:00 am	4:30 pm	15	330	Bad transformer
25	LISD ADMIN BUILDING	8:00 am	4:30 pm	15	670	Bad transformer bank
Average				17	211	

17 Minutes 211 Minutes



Main A & B flap gates remain closed 1/31/2024.

LEVEE INSPECTIONS

PUMP INSPECTION

Main A

	1/2/2024	1/8/2024	1/15/2024	1/22/2024	1/29/2024
ELEC. PUMP NORTH	ran motor for 3 minutes, engaged pump for 20 seconds	ran motor for 5 minutes, engaged pump for 20 seconds	ran motor for 8 minutes, engaged pump for 10 seconds	ran motor for 10 minutes, engaged pump for 20 seconds	ran motor for 10 minutes, engaged pump for 20 seconds
ELEC. PUMP SOUTH	ran motor for 3 minutes, engaged pump for 20 seconds	ran motor for 5 minutes, engaged pump for 20 seconds	ran motor for 8 minutes, engaged pump for 10 seconds	ran motor for 10 minutes, engaged pump for 20 seconds	ran motor for 10 minutes, engaged pump for 20 seconds
DIESEL PUMP NORTH	ran motor for 12 minutes, Did not engage pumps	ran motor for 10 minutes, Did not engage pumps	ran motor for 8 minutes, Did not engage pumps	ran motor for 12 minutes, Did not engage pumps	ran motor for 12 minutes, Did not engage pumps
DIESEL PUMP SOUTH	ran motor for 12 minutes, Did not engage pumps	ran motor for 10 minutes, Did not engage pumps	ran motor for 8 minutes, Did not engage pumps	ran motor for 12 minutes, Did not engage pumps	ran motor for 12 minutes, Did not engage pumps

Main B

	1/2/2024	1/8/2024	1/15/2024	1/22/2024	1/29/2024
ELEC. PUMP EAST	ran motor for 3 minutes, engaged pump for 20 seconds	ran motor for 6 minutes, engaged pump for 10 seconds	ran motor for 7 minutes, engaged pump for 10 seconds	ran motor for 8 minutes, engaged pump for 15 seconds	ran motor for 8 minutes, engaged pump for 15 seconds
ELEC. PUMP WEST	ran motor for 3 minutes, engaged pump for 20 seconds	ran motor for 6 minutes, engaged pump for 10 seconds	ran motor for 7 minutes, engaged pump for 10 seconds	ran motor for 8 minutes, engaged pump for 15 seconds	ran motor for 8 minutes, engaged pump for 15 seconds

Main C

	1/2/2024	1/8/2024	1/15/2024	1/22/2024	1/29/2024
ELEC. PUMP #1	ran motor for 7 minutes, Did not engage pumps	ran motor for 8 minutes, Did not engage pumps	ran motor for 12 minutes, Did not engage pumps	ran motor for 10 minutes, Did not engage pumps	ran motor for 10 minutes, Did not engage pumps
ELEC. PUMP #2	ran motor for 7 minutes, Did not engage pumps	ran motor for 8 minutes, Did not engage pumps	ran motor for 12 minutes, Did not engage pumps	ran motor for 10 minutes, Did not engage pumps	ran motor for 10 minutes, Did not engage pumps

Note: Diesel pumps cannot be engaged due to the elevation of the pumps. The diesel pumps are turned on when the water elevation in the channel is high. The flap gates are closed at Main A & B due to the high water elevations.

PUMP SPECIFICATIONS

Main A

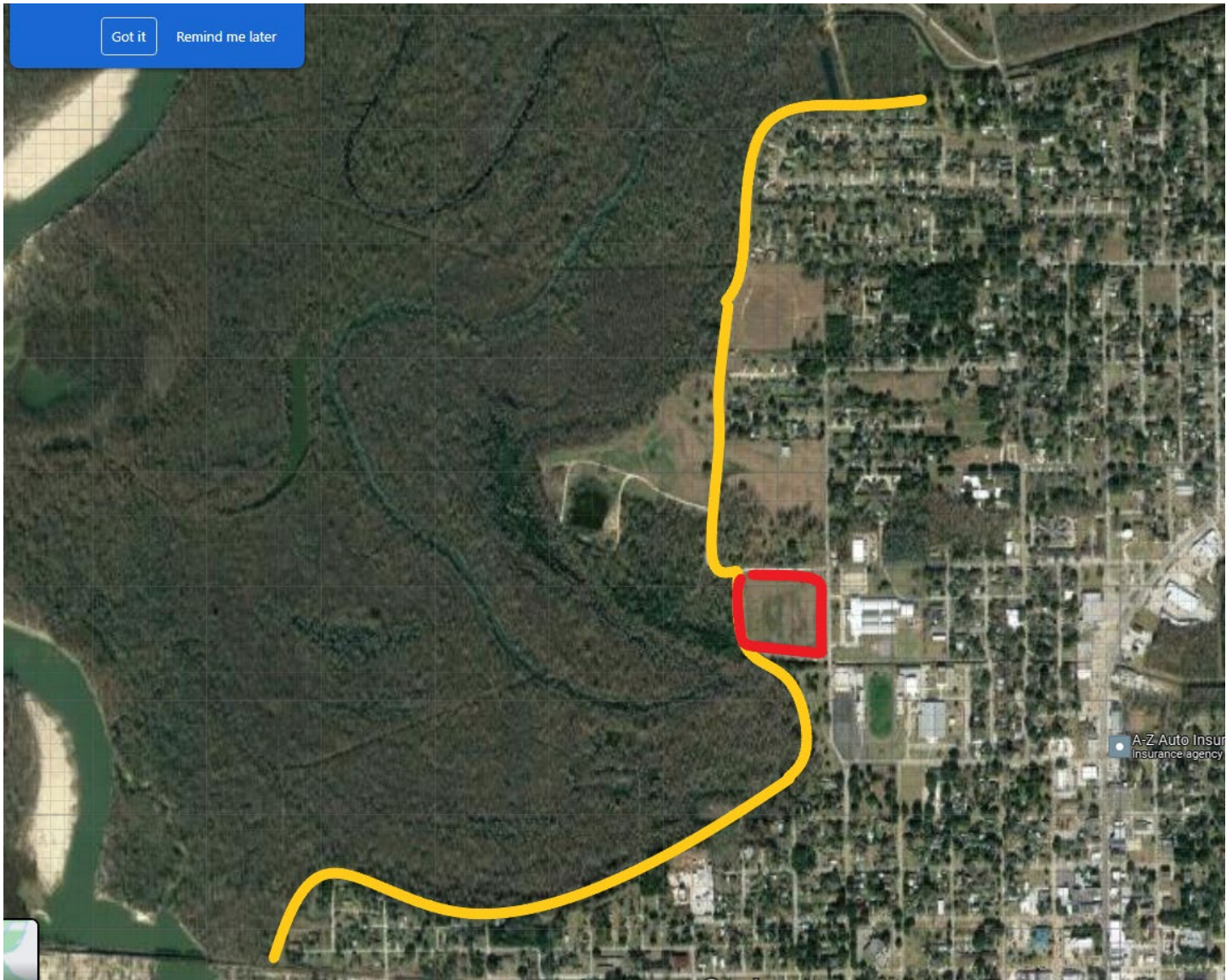
	MOTOR	PUMP	MAXIMUM OUTPUT,(gpm)	INSTALLATION DATE
ELEC. PUMP NORTH	100hp electric motor	Johnson vertical pump driven by 75hp	12,500	1973
ELEC. PUMP SOUTH	100hp electric motor	Johnson vertical pump driven by 75hp	12,500	1973
DIESEL PUMP NORTH	Detroit diesel engine with right angle gear drive 6v92	Coach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

MONTHLY REPORT

CITY OF LIBERTY CONSTRUCTION PROJECTS REPORT

2023 CITY WIDE STREET REHABILITATION PROJECT

82.90% ESTIMATED COMPLETE

VULCAN MATERIALS ASPHALT AND CONSTRUCTION

The City of Liberty, Texas 2023 City Wide Street Rehabilitation Project was bid on January 26, 2023. Vulcan Materials Asphalt and Construction was awarded the contract for \$2,046,784.59. The Notice to Proceed was given on May 15th, 2023.

The project will include remixing existing asphalt streets with stabilization, replacing sanitary sewer manholes, water line extensions and asphalt overlays. The contract improves 20 streets within the city. The Contractor is 82.90% complete. At the end of July, the contractor completed nine (19) streets (Texas St sewer work was complete in November 2023). The Contractor mixed and stabilized 42,415 SY of existing pavement, placed approximately 4,151 tons of TY D (70-22) asphalt for a total of 17,760 ft or 3.36 miles of new road. The project is estimated to take 270 days to complete. With the suspended time on the project, it is currently on schedule. Work has resumed on Texas St. and is scheduled to be completed by the end of February 2024.



PAVING ON TEXAS ST.





2023 FIBER OPTIC INSTALLATION PROJECT

78.50% ESTIMATED COMPLETE

INTERNET MANAGEMENT SERVICES, INC.

The City of Liberty, Texas 2023 Fiber Optic Installation Project was bid on May 18, 2023. Internet Management Services, Inc. was awarded the contract for \$638,155.00. The Notice to Proceed was given on August 7th, 2023.

The project will include installing 62,000 feet of 1.25” conduit on an approximate 6-mile route. The project will also install 288-count single mode fiber optic cable with 83 hand holes placed in the City’s ROW. The contractor has installed approximately 53,700 feet of 1.25” conduit. The Contractor is approximately 78.50% complete. The Contractor has installed 16,830 feet of 288-count fiber. The project is estimated to take 180 calendar days to complete. With the addition of rain days, the project is currently on schedule.



INSTALLATION OF CONDUIT AT MONTA WATER PLANT

LIBERTY ELEVATED TANK REHABILITATION PROJECT

65.70% ESTIMATED COMPLETE

TANKSCO, INC.

The City of Liberty, Texas Elevated Water Tank Rehabilitation Project was bid on April 18, 2023. TanksCo, Inc. was awarded the contract for \$920,300.00. The project will the rehabilitation of Palmer, Monta, and San Jacinto elevated water tanks. The contractor has completed San Jacinto and Palmer elevated water towers. The Contractor is approximately 65.70% complete. The Contractor has moved to the Monta Elevated Tower. The project is estimated to take 550 days to complete, which will be on December 27th, 2024. The project is currently on schedule.



MONTA WATER TOWER CONTAINMENT AREA FOR SANDBLASTING AND PAINTING

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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

Meeting Date: February 13, 2024

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:

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: REVIEW AND DISCUSS SECTION 3 POLICY UPDATES & INFORMATION FOR THE CITY'S TXCDBG CONTRACT #CDV21-0052.

Department: Administration

Subject: SECTION 3 POLICY UPDATES & INFORMATION FOR THE CITY'S TXCDBG CONTRACT #CDV21-0052.

Background: The overall purpose of Section 3 is to facilitate contract and employment opportunities for low and very low-income workers, specifically those that live close to the project location. To report on these efforts, this presentation details new reporting requirements and other efforts to increase Section 3 participation in the CDBG program.

HUD instituted new Section 3 policy requirements, effective November 30, 2020.

On July 1, 2021, TDA implemented the final rule for all existing and future CDBG grants. As part of these requirements, each grant recipient is required to review and discuss a Section 3 Presentation during a meeting of its governing body.

Going forward, the grant administrator (Public Management, Inc) will coordinate with all parties to:

- Monitor public postings and contractor requirements pertaining to Section 3 provisions
- Track the number of hours of anyone who works on the grant project, including
 - Local government employees (i.e., City secretary, City Administrator, Public Works, Judge, WSC Operators, etc)
 - Construction contractor's laborers and staff
 - Grant administration employees.
 - *Engineers, surveyors, and other professionals are exempt for hourly reporting requirements

Funding Source: n/a

Staff Recommendation: n/a

Section 3 Policy Updates - Effective July 1, 2021 Presentation

The City of Liberty recently received a Grant Contract CDV21-0052, for the amount of [\$350,000]. funded through the Community Development Block Grant, via the U.S. Department of Housing and Urban Development and Texas Department of Agriculture, for the purpose of a lift station rehabilitation on Smith Street.

SECTION 3 CONCEPTS

As a condition of funding, the City of Liberty must comply with Section 3 of the Housing and Urban Development Act of 1968. To the greatest extent feasible, Grant Recipients must direct economic opportunities generated by CDBG funds to low- and very low-income persons.

In part, this means ensuring that:

- Section 3 Businesses have the information to submit a bid or proposal for the project; and
- Section 3 Workers have information about any available job opportunities related to the project.

The purpose of this presentation is to discuss the Section 3 goals of the CDBG program and facilitate employment opportunities for Section 3 workers.

The awarded construction contractor may have job opportunities for local residents. If they do need to make new hires for this job, they will post job listings on WorkInTexas.com.

SECTION 3 BUSINESSES

A company may qualify as a Section 3 Business if:

- it is owned by low-income persons;
- it is owned by Section 8-Assisted housing residents; or
- 75% of all labor hours for the business in a 3-month period are performed by Section 3 Workers

Register at:

- HUD's Section 3 website:
<https://portalapps.hud.gov/Sec3BusReg/BRegistry/RegisterBusiness>
- Any Local/Regional registry for disadvantaged businesses [if applicable]

This project is expected to include the following contracting opportunities:

- Grant Administration services (previously selected)
- Engineering Services (previously selected)
- Prime Contractor for sidewalk, ramps, lighting and street reconstruction.
- Subcontractors for sidewalk, ramps, lighting and street reconstruction.

SECTION 3 WORKERS

You may qualify as a Section 3 Worker if:

- Your annual income is below the county threshold for your family size:

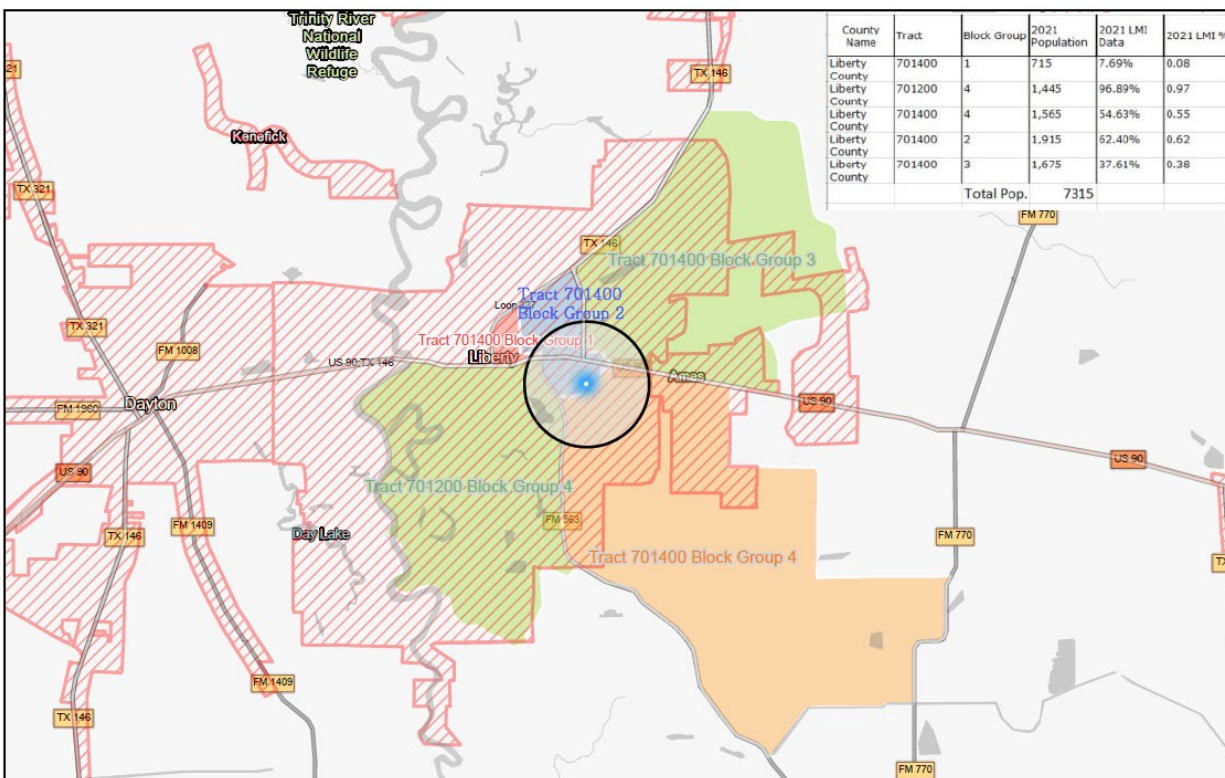
Register your information and search for opportunities at:

- WorkInTexas.gov
- HUD’s Section 3 Opportunity Portal <https://hudapps.hud.gov/OpportunityPortal/>
- [local/regional job board if applicable]

TARGETED SECTION 3 WORKERS

Section 3 Workers that reside near the project location also qualify as Targeted Section 3 Workers. For this project, that service area is defined by the attached map:

City of Liberty CDV21-0052 3 Service Area Map



RECORDKEEPING

The City of Liberty is required to track ALL hours worked on the project based on the three categories of workers (All, Section, 3 and Targeted Section 3). This requirement applies to all City of Liberty staff that works on this grant, including the contracted grant administrator, and all employees of the prime and subcontractors. Engineers, surveyors, and similar professions are exempt from this time tracking requirement.

This will require collection of certain income information.



For More Info...

TxCDBG Policy Issuance 20-01

[REVISED Policy Issuance 20-01 Section 3 v1.pdf \(texasagriculture.gov\)](#)

24 CFR Part 75

[Electronic Code of Federal Regulations \(eCFR\)](#)

TDA Representative: Suzanne Barnard, Director.(suzanne.barnard@texasagriculture.gov)

Grant Project Manager: Kobe Hernandez khernandez@publicmgt.com



The City of Liberty City Council

Regular Meeting

~ Minutes ~

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

April Gilliland
City Secretary
936-336-3684

Tuesday, January 9, 2024

6:00 PM

City Council Chambers

I. CALL TO ORDER

This meeting was called to order on January 9, 2024, 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 Chipper Smith	X			
	Council Member Dennis Beasley	X			
	Council Member Libby Simonson	X			
	Council Member John Hebert, Jr.	X			
	Council Member Tommy Brents	X			
	Council Member Ed Seymour	X			

II. INVOCATION

Invocation was given by Michael Dorsett, Pastor at Cornerstone Church in Liberty, Texas.

III. PLEDGE OF ALLEGIANCE

The Pledge to the American Flag and the pledge to the Texas Flag was led by Boy Scout Troop 2319 and Troop Leader Lindsay Bailey from Dayton, Texas.

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. Two citizens requested to speak before Council, David Leonard requested to speak regarding code enforcement rules and Leonor Keng requested to speak regarding animal control staff and budget.

V. PRESENTATIONS / REPORTS

A. City Manager's Report - City Manager Tom Warner - Topics include, 2024 Jubilee, Liberty County Central Appraisal District, TML Midyear Conference, H-GAC Annual Meeting, Golf Course, Water Leak Repair Schedule, 2024 Street Rehabilitation Project, and Electrical Projects.

City Manager Tom Warner reported on the following updates:

- 2024 Liberty Jubilee
- Liberty County Central Appraisal District elected Board of Directors
- TML mid-year conference
- H-GAC annual meeting
- Golf Course
- Water leaks
- Street Rehabilitation Program
- Electrical Projects

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

Assistant City Manager / CFO Naomi Herrington reported on the City's financials as of November 30, 2023.

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.

D. Sam Rayburn Municipal Power Agency - Mayor Pickett

Mayor Pickett, President of the Sam Rayburn Municipal Power Agency, stated that the meeting for SRMPA is held on the third Tuesday of each month in Livingston. The last open position on the SRMPA was filled by Anderson Land, mayor of Jasper. Liberty representatives are John Hebert and Carl Pickett.

E. Mayor, Council and Staff Comments

Mayor Pickett welcomed comments from Council Members and/or City Staff. Council Members thanked the city employees for setting up and working on the Shred-it/E-cycle day on January 6th. It was a successful event, but the public needs to be reminded regarding the separation of the items that can be shredded vs the items for e-cycle. Fire Chief Brain Hurst recognized the promotion of two of his employees: Ashley Pate, promoted to full-time Fire Marshall and the first fully qualified and certified Fire Marshall in Liberty, and Justin Smith, promoted to Captain of B shift. City Secretary April Gilliland reminded the Council that the 2024 election session is upon us. The positions for this election are Mayor Carl Pickett and Council Members Chipper Smith, Ed Seymour and Tommy Brents. For those candidates wanting to run for the 2024 election, can pick up candidate packets in the City Secretary's office or on the City's website.

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

A. Minutes Approval

1. December 12, 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, AMENDING THE BUDGET FOR THE TEXAS GENERAL LAND OFFICE (GLO) COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FOR THE MINGLEWOOD SANITARY SEWER PROJECT.**

The City of Liberty received a Texas General Land Office (GLO) Community Development Block Grant for the Minglewood Sanitary Sewer Project. As with other CDBG funding, the improvements must benefit low to moderate income areas. The City received the maximum funding amount of \$1,000,000. When the application was submitted to the GLO, the estimated budget was \$2,615,000.00. Upon 90% completion of the plans and specifications, the engineer's estimate of probable cost increased the total budget to \$2,700,000.00. The GLO is requesting a revised resolution indicating the total project budget is now \$2,700,000.00.

A motion was made by Council Member Simonson to approve the resolution amending the budget for the Texas General Land Office (GLO) Community Development Block Grant for the Minglewood Sanitary Sewer Project and seconded by Council Member Seymour. 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, AWARDED A THREE (3)-YEAR CONTRACT TO AT&T IN THE AMOUNT OF \$19,218.60 TO BE THE LIBERTY MUNICIPAL LIBRARY'S E-RATE SERVICE PROVIDER.**

E-Rate is a grant program of the Federal Communications Commission (FCC) that has been in effect for over 20 years. E-Rate assists libraries by providing funding for Internet-related costs that benefit the public. The Library received its first E-Rate grant in 2018. The proposed contract is for three years at \$19,218.60 for the entire three-years with 90% of the expenses reimbursed by E-Rate. The Library's only requirement is to provide internet access to the public free of charge. The E-Rate Grant will reimburse 90% of the costs with the remaining 10% being provided for in the Library's operating budget.

A motion was made by Council Member Simonson to approve the resolution awarding a three (3) year contract to AT&T in the amount of \$19,218.60 to be the Liberty Municipal Library's E-rate service provider and seconded by Council Member Beasley. The motion passed 7 to 0 with all present voting yes.

3. **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 CITY MANAGER TO EXECUTE A CLIENT SERVICE AGREEMENT WITH UTILITY ASSOCIATES, INC., FOR LIBERTY POLICE DEPARTMENT POLICE CAR AND BODY CAMERAS.**

Several police cars and body cameras have reached the end of their useful life and are no longer supported by the vendor. The proposed Client service Agreement with Utility Associates, Inc. will include Eos Camera, Bluetooth Controller, Holster Sensor, Eos Ready Uniforms, Existing Uniform Retrofits, Licensing, Rocket In-Car Video, Vehicle ALPR and Ruggedized Tablet Display. The agreement also includes all services, installation, training and

configuration of the above-listed equipment. The initial term of the agreement is for five (5) years and thereafter, unless termination earlier or renewed as set forth in the agreement, and shall automatically renew for additional five (5) years. The five (5) year cost is \$193,560.00 with an initial payment of \$58,068.00 upon contract signing and \$33,873.00 per year for four (4) years. The first year fee is budgeted in the Fiscal Year 2024 Police Department Budget with subsequent year payments to be included in the annual Police Department Budget.

A motion was made by Council Member Beasley to approve the resolution authorizing the City Manager to execute a client service agreement with Utility Associates, Inc for Liberty Police Department police car and body cameras and seconded by Council Member Brents. The motion passed 7 to 0 with all present voting yes.

4. 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 2024; 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.

The Steering Committee of Cities ("Cities") continues to play a crucial role in limiting Entergy Texas, Inc.'s (ETI's) various requested rate increases to reasonable revenue levels. ETI filed a base rate case in 2022, which was resolved by settlement in April 2023. ETI originally requested a \$131.4 million or 11.20% base rate increase. The parties' agreement authorized a \$54 million or 4.6% increase over current base rates, excluding fuel costs. Cities' efforts contributed significantly to reducing the Company's initial proposed increase by 58.90%. Many of the consultants' recommendations were reflected in the settlement terms, including a decrease to ETI's return on equity, adjustments to the Company's depreciation rates, and longer amortization periods for recovery of certain expenses. Cities also supported a reasonable allocation of the revenue requirement between the various customer classes and a lower monthly fixed customer charge for residential customers. The Company also initiated proceedings in late-2022 to reconcile fuel and purchased power expenses incurred between April 1, 2019, and March 31, 2022. In these proceedings, ETI requested that the Commission approve an under-recovery balance of \$103.1 million. After cities raised issues related to the Company's proposal, the case settled with the Company agreeing to reduce its under-recovery balance to \$99.6 million. No other party raised any issues with the Company's application. In 2024, the Lawton Law Firm (the law firm representing the cities) anticipates that the Company may file Transmission Cost Recovery Factor and Distribution Cost Recovery Factor applications for interim cost recovery of investments made in its transmission and distribution systems. The Company is also expected to file its annual application to amend its Energy Efficiency Cost Recovery Factor and its semi-annual Fuel Factor rate adjustments in February and August 2024.

A motion was made by Council Member Simonson to adopt the ordinance authorizing participation with other energy service area cities in matters concerning Entergy Texas, Inc at the Public Utility Commission of Texas in 2024 and seconded by Council Member Brents. The motion passed 7 to 0 with all present voting yes.

B. Work Session

1. LCDC 2023 Annual Report

Assistant City Manager Chris Jarmon presented the following items with respect to the LCDC 2023 Annual Report:

- Economic Development Definition
- Economic Development in Texas
- The differences between Type A and Type B corporations
- Funding Mechanism
- Regulations
- Eligible Projects
- Grant Money Distributed
- Redevelopment Projects Funded
- City Project Funded
- New Residential Construction
- Demolitions
- Sales Tax Growth
- Commercial Projects

C. Executive Session

At 7:47 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 §551.072 - Deliberation Regarding Real Property**
Discussion regarding real property.
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 §551.087 - Deliberation Regarding Economic Development Negotiations.**
Discussion regarding economic development negotiations.

D. Reconvene into Regular Session

At 8:52 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 was taken.

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

A motion was made by Council Member Simonson to authorize the city manager to execute a lease agreement for a restaurant at the golf course with Rodney Calhoun and seconded by Council Member Hebert. The motion passed 7 to 0 with all present voting yes.

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

A motion was made by Council Member Simonson to vote for Sallie Alcorn, Jay Knight, and Joe Garcia for H-GAC 2024 Officers Election and seconded by Council Member Brents. The motion passed 7 to 0 with all present voting yes.

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

No action was taken.

VIII. ADJOURNMENT

A. Motion To: Adjourn

With no further business to discuss, Mayor Pickett adjourned the meeting at 9:01 p.m.

Carl Pickett, Mayor

ATTEST:

April Gilliland, City Secretary

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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 TARKINGTON INDEPENDENT SCHOOL DISTRICT FOR USE OF THE LIBERTY MUNICIPAL GOLF COURSE.

Department: Community Development

Subject: Golf Course Use Agreement

Background: The Tarkington Independent School District (TISD) has approached the City about using the Municipal Golf Course for their golf team. The proposed agreement provides the TISD's golf program with the ability to use the Liberty Municipal Golf Course. The agreement provides for unlimited range balls and free green fees all day Tuesday – Thursday and after 3pm Friday – Sunday. TISD would pay the city \$1,000.00 for use of the Golf Course over a 12-month period.

Funding Source: n/a

Staff Recommendation: Staff recommends approval of the resolution authorizing the City Manager to execute the agreement with Tarkington Independent School District.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
Category: Action Item

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 TARKINGTON INDEPENDENT SCHOOL DISTRICT FOR USE OF THE LIBERTY MUNICIPAL GOLF COURSE.

WHEREAS, Tarkington Independent School District (“TISD”) has approached the City about using the Liberty Municipal Golf Course for their golf team; and

WHEREAS, the proposed interlocal agreement, attached hereto as Exhibit “A”, provides TISD’s golf program with the ability to use the Liberty Municipal Golf Course; and

WHEREAS, the agreement provides for unlimited range balls and free green fees all day Tuesday through Thursday and after 3:00 pm Friday through Sunday; and

WHEREAS, under the agreement, TISD would pay the City \$1,000.00 for use of the golf course over a twelve (12)-month period.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby authorizes the City Manager to execute the proposed interlocal agreement with Tarkington Independent School District for use of the Liberty Municipal Golf Course, attached hereto as Exhibit “A”.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

**INTERLOCAL AGREEMENT BETWEEN
TARKINGTON INDEPENDENT SCHOOL DISTRICT AND THE CITY OF
LIBERTY FOR USE OF THE LIBERTY MUNICIPAL GOLF COURSE**

THE STATE OF TEXAS §

COUNTY OF LIBERTY §

This Agreement is between Tarkington 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; and

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 owns and operates the Liberty Municipal Golf Course; and

WHEREAS, the District currently offers a golf program as an extracurricular activity for its student-athletes; and

WHEREAS, the District recognizes the benefits of having access to a well-designed and maintained golf course for the success of its golf program; and

WHEREAS, the City of Liberty City Council recognizes the benefits of providing access to the Liberty Municipal Golf Course for the District's golf program student-athletes and instructors.

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 constituents of the District and City, promise and agree as follows:

1. The District shall pay to the City on or before March 1, 2024, the sum of ONE THOUSAND DOLLARS (\$1,000.00).
2. The City agrees to provide the District's golf program with access to the Liberty Municipal Golf Course premises from Tuesday through Thursday during regular business hours, and Friday through Sunday after 3:00 p.m. of each week during the term of this agreement. The District's golf program shall only be composed of head golf coaches, assistant golf coaches, and golf team members. The District's golf program shall coordinate its use of the Liberty Municipal Golf Course with the Course Manager, and its use shall be subject to availability, at the Course Manager's discretion.

3. The use of the Liberty Municipal Golf Course premises shall only include the following:

- Use of the putting green, subject to availability
- Use of the chipping green, subject to availability
- Use of the golf course, subject to availability
- Use of the driving range and unlimited range balls, subject to availability. However, the use and closure of the driving range shall be at the discretion of the Course Manager

4. Use of the Liberty Municipal Golf Course premises does not include any merchandise, use of the restaurant/clubhouse, or use of a golf cart (carts are available upon payment of cart fee).

5. All golf student-athletes shall bring their own clubs.

6. A list of all golf coaches and golf student-athletes shall be provided in writing to the Course Manager before exercising any benefits under this contract.

7. The members of the District's golf program agree to abide by all rules of the Liberty Municipal Golf Course, and failure to abide by such rules may, at the Course Manager's discretion, result in removal from the Liberty Municipal Golf Course.

8. 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 the District or City.

9. To the fullest extent permissible under Texas law, City of Liberty shall indemnify, defend, and hold harmless Tarkington 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.

10. To the fullest extent permissible under Texas law, Tarkington 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, students, 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.

11. 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.

12. The term of this Agreement is for the 12-month period following receipt of payment.

13. 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.

14. 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 Tarkington ISD by United States mail, certified or registered mail, return receipt requested, and postage paid at 2770 FM 163, Cleveland, Texas 77327.

Executed on this the ____ day of _____, 2024, by Elna Davis, Superintendent, on behalf of Tarkington Independent School District.

Executed on this the ____ day of _____, 2024, by Tom Warner, City Manager, on behalf of the City of Liberty.

TARKINGTON I.S.D.

CITY OF LIBERTY

Elna Davis, Superintendent

Tom Warner, City Manager

ATTEST:

Tarkington ISD

City Secretary

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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 PARTICIPATION IN NATIONAL LIBRARY WEEK BY OFFERING A FINE FORGIVENESS WEEK FROM APRIL 7 – APRIL 13, 2024.

Department: Community Development

Subject: Fine Forgiveness Week

Background: National Library Week, sponsored by the American Library Association, is an annual celebration highlighting the valuable role libraries, librarians, and library workers play in transforming lives and strengthening communities. School, public, academic and special libraries participate in National Library Week.

This year's National Library Week will take place from April 7-13, 2024. In observance of National Library Week, the Liberty Municipal Library would like to offer a fine forgiveness week to encourage patrons to visit the library and return overdue materials. Each year patrons incur fines related to overdue items. The largest component of these fines are the actual cost of the item itself. By offering a fine forgiveness week, we hope to have many of these overdue items returned, while also encouraging patrons to visit and utilize the library.

Funding Source: n/a

Staff Recommendation: Staff recommends approval of the resolution in celebrating National Library Week and participating in the fine for forgiveness week.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
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, APPROVING PARTICIPATION IN NATIONAL LIBRARY WEEK BY OFFERING A FINE FORGIVENESS WEEK FROM APRIL 7 – APRIL 13, 2024.

WHEREAS, National Library Week, sponsored by the American Library Association, is an annual celebration highlighting the valuable role libraries, librarians, and library workers play in transforming lives and strengthening communities; and

WHEREAS, school, public, academic, and special libraries participate in National Library Week; and

WHEREAS, this year's National Library Week will take place from April 7 – April 13, 2024; and

WHEREAS, in observance of National Library Week, the Liberty Municipal Library would like to offer a fine forgiveness week to encourage patrons to visit the library and return overdue materials.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby approves participation in National Library Week by offering a fine forgiveness week from April 7 – April 13, 2024.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: Regular Session

Department: Council and Board

Subject:

Background:

Funding Source:

Staff Recommendation:

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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 2022 – 2023 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKSWATSON & CO., PLLC.

Department: Finance

Subject: Annual Audit Fiscal Year 2022-2023

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 2022-2023 Annual Audit.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Finance
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, ACCEPTING THE FISCAL YEAR 2022 – 2023 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKSWATSON & CO., PLLC.

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, BrooksWatson & Co., PLLC, has prepared the City of Liberty's Annual Audit Report for the Fiscal Year 2022 – 2023.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby accepts the Fiscal Year 2022 – 2023 Annual Audit Report as presented by BrooksWatson & Co., PLLC.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

CITY OF
LIBERTY, TEXAS

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

2023

**ANNUAL
FINANCIAL
REPORT**

FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2023





ANNUAL FINANCIAL REPORT

of the

City of Liberty, Texas

**For the Year Ended
September 30, 2023**



City of Liberty, Texas

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September 30, 2023

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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, 2023, 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, 2023, and the respective changes in financial position, and cashflows where applicable, 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). 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.

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.



BrooksWatson & Co.
Certified Public Accountants
Houston, Texas
February 2, 2024

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***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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, 2023. 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, 2023 by \$110,453,981. Of this amount, \$34,910,521 (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 \$13,551,464. 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 \$10,965,598 at September 30, 2023, an increase of \$4,010,657 from the prior fiscal year; this includes an increase of \$880,271 in the general fund, an increase of \$26,855 in the debt service fund, an increase of \$1,806,400 in the capital projects fund, an increase of \$1,071,620 in the HMPG flood wall & levee fund, and an increase of \$225,511 in the nonmajor governmental funds.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$2,199,214 or 20% 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.

City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2023

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 22-27 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

City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2023

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 seventeen 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 28-37 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 38-43 of this report.

City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2023

Component Unit

The City maintains the accounting and financial statements for one component unit. The Liberty Community Development Corporation 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 45-79 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 \$110,453,981 as of September 30, 2023, in the primary government.

The largest portion of the City's net position, \$67,976,604 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 \$7,566,856 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$34,910,521 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.

City of Liberty, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2023

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2023			2022		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 15,105,268	\$ 45,613,435	\$ 60,718,703	\$ 15,013,118	\$ 41,194,714	\$ 56,207,832
Internal balances	370,084	(370,084)	-	(3,073,806)	3,073,806	-
Long-term assets	50,160,959	30,822,546	80,983,505	46,623,760	27,600,259	74,224,019
Total Assets	<u>65,636,311</u>	<u>76,065,897</u>	<u>141,702,208</u>	<u>58,563,072</u>	<u>71,868,779</u>	<u>130,431,851</u>
 Deferred Outflows	 <u>1,560,887</u>	 <u>175,147</u>	 <u>1,736,034</u>	 <u>566,190</u>	 <u>62,071</u>	 <u>628,261</u>
Current liabilities	5,779,481	2,699,234	8,478,715	5,978,317	2,391,729	8,370,046
Long-term liabilities	14,052,803	10,277,614	24,330,417	14,069,586	10,647,601	24,717,187
Total Liabilities	<u>19,832,284</u>	<u>12,976,848</u>	<u>32,809,132</u>	<u>20,047,903</u>	<u>13,039,330</u>	<u>33,087,233</u>
 Deferred Inflows	 <u>157,327</u>	 <u>17,802</u>	 <u>175,129</u>	 <u>960,038</u>	 <u>110,324</u>	 <u>1,070,362</u>
 Net Position:						
Net investment in						
capital assets	37,765,320	30,211,284	67,976,604	32,597,104	27,282,980	59,880,084
Restricted	7,457,333	109,523	7,566,856	4,456,889	105,768	4,562,657
Unrestricted	1,984,934	32,925,587	34,910,521	1,067,328	31,392,448	32,459,776
Total Net Position	<u>\$ 47,207,587</u>	<u>\$ 63,246,394</u>	<u>\$ 110,453,981</u>	<u>\$ 38,121,321</u>	<u>\$ 58,781,196</u>	<u>\$ 96,902,517</u>

Current and other assets for business-type activities increased \$4,418,721 primarily due to greater cash/investments on hand resulting from operating surpluses during the year. Long-term assets for governmental activities increased \$3,537,199 primarily due to fire station renovations and street infrastructure investments during the year.

City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2023

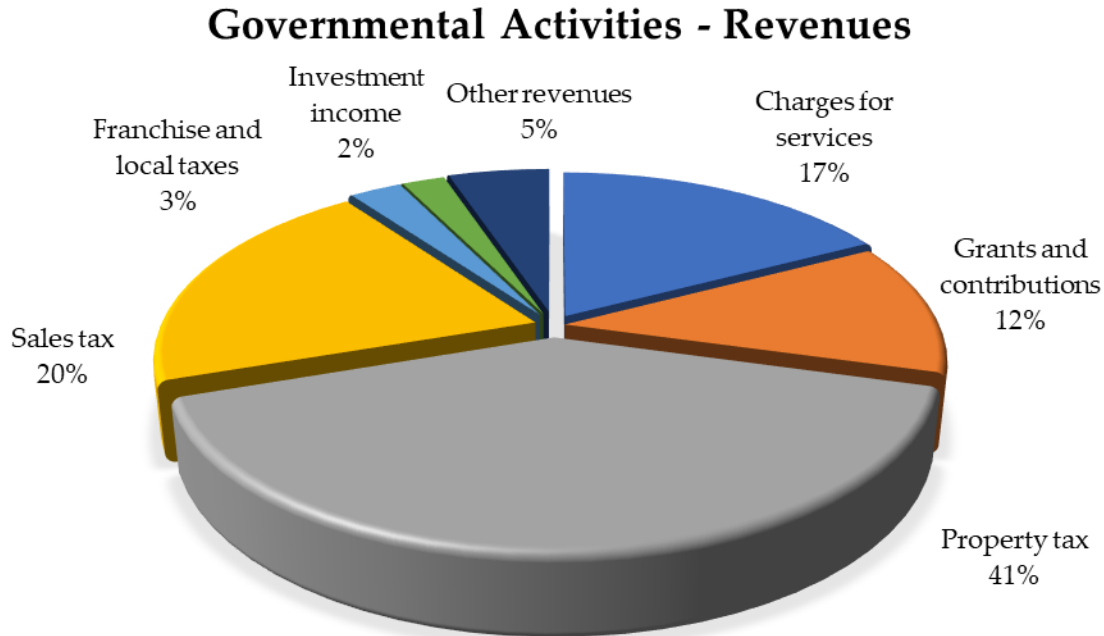
Statement of Activities:

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

	For the Year Ended September 30, 2023			For the Year Ended September 30, 2022		
	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities	Primary Government	Activities	Activities	Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 2,087,236	\$ 20,806,237	\$ 22,893,473	\$ 1,757,378	\$ 17,881,732	\$ 19,639,110
Operating grants	119,709	-	119,709	126,062	-	126,062
Capital contributions	1,328,376	10,763,717	12,092,093	2,205,128	6,000,000	8,205,128
General revenues:						
Property tax	4,877,936	-	4,877,936	4,911,011	-	4,911,011
Sales tax	2,441,550	-	2,441,550	2,288,204	-	2,288,204
Franchise & local taxes	319,410	-	319,410	314,187	-	314,187
Investment income	262,530	1,603,222	1,865,752	151,399	181,992	333,391
Other revenues	621,789	-	621,789	301,390	-	301,390
Total Revenues	12,058,536	33,173,176	45,231,712	12,054,759	24,063,724	36,118,483
Expenses						
Administration	1,526,706	-	1,526,706	1,675,202	-	1,675,202
Public health and safety	6,332,116	-	6,332,116	6,014,165	-	6,014,165
Public works	2,281,796	-	2,281,796	2,104,155	-	2,104,155
Recreation and leisure	1,134,348	-	1,134,348	1,098,671	-	1,098,671
Econ. Dev/tourism	106,198	-	106,198	70,061	-	70,061
Airport operations	537,746	-	537,746	804,127	-	804,127
Golf course	911,694	-	911,694	490,876	-	490,876
Bus. & support services	1,176,179	-	1,176,179	1,368,228	-	1,368,228
Int. & fiscal charges	245,574	331,531	577,105	289,029	278,011	567,040
Electric	-	13,611,383	13,611,383	-	10,111,226	10,111,226
Water and wastewater	-	2,857,488	2,857,488	-	3,938,889	3,938,889
Solid waste	-	627,489	627,489	-	611,241	611,241
Total Expenses	14,252,357	17,427,891	31,680,248	13,914,514	14,939,367	28,853,881
Change in Net Position						
Before Transfers	(2,193,821)	15,745,285	13,551,464	(1,859,755)	9,124,357	7,264,602
Transfers	11,280,087	(11,280,087)	-	4,899,438	(4,899,438)	-
Total	11,280,087	(11,280,087)	-	4,899,438	(4,899,438)	-
Change in Net Position	9,086,266	4,465,198	13,551,464	3,039,683	4,224,919	7,264,602
Beginning Net Position	38,121,321	58,781,196	96,902,517	35,081,638	54,556,277	89,637,915
Ending Net Position	\$ 47,207,587	\$ 63,246,394	\$ 110,453,981	\$ 38,121,321	\$ 58,781,196	\$ 96,902,517

City of Liberty, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2023

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, 2023, revenues from governmental activities totaled \$12,058,536. Property tax and sales tax are the City's largest general revenue sources. Overall revenue increased slightly by \$3,777 from the prior year. Charges for services increased by \$329,858 or 19% primarily due to increased demand for emergency medical services over the course of the year. Sales taxes increased by \$153,346 or 7% primarily due to economic growth fueled by local purchases. Capital and operating contributions decreased by \$883,105 or 40% primarily due to nonrecurring public works related capital contributions received in the prior year. Investment income increased by \$111,131 or 73% due to greater interest-bearing cash balances and realization of higher interest rates over the course of the year. Other revenues increased by \$320,399 or over 100% due to nonrecurring refunds and greater credit card processing fees charged during the current year. All other revenues remained relatively stable when compared to the previous year.

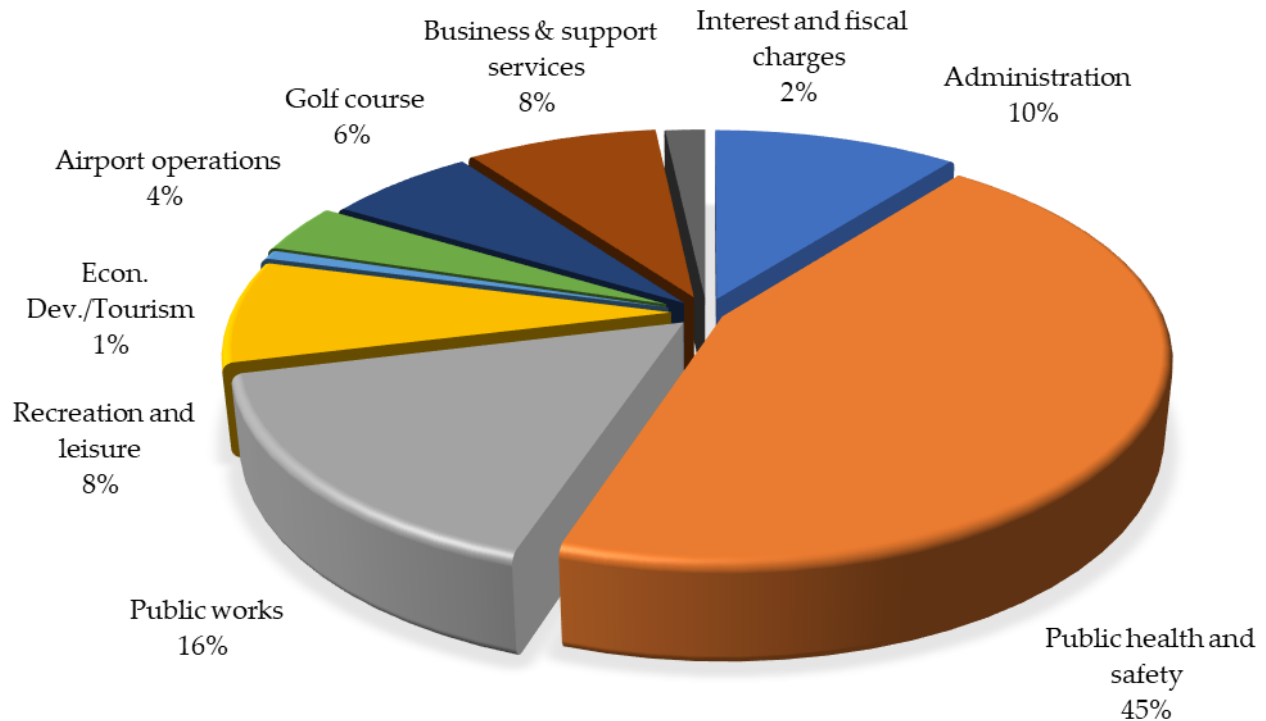
City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2023

This graph shows the governmental function expenses of the City:

Governmental Activities - Expenses

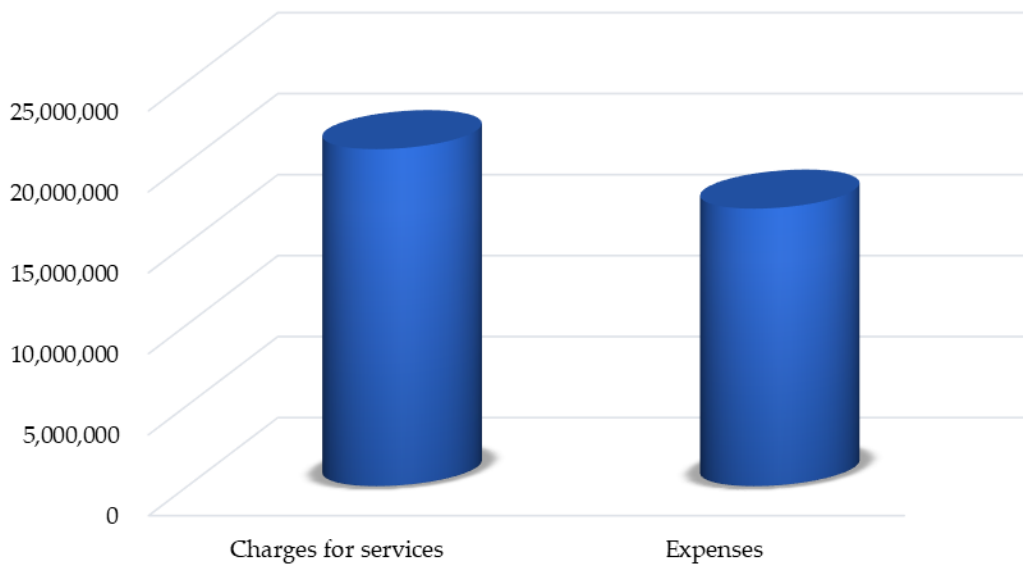


For the year ended September 30, 2023, expenses for governmental activities totaled \$14,252,357. This represents an increase of \$337,843 or 2% from the prior year. The City's largest functional expense is public health and safety totaling \$6,332,116, which increased by \$317,951 or 5% as a result of nonrecurring fire department overtime pay due to greater emergency services provided during the year. Public works expenses increased by \$177,641 or 8% primarily due to greater annual depreciation resulting from sanitary sewer improvements being transferred to in-service assets during the year. Airport expenses decreased by \$266,381 or 33% primarily due to a reduction in aviation fuel expenses, as fuel prices were lower in comparison to the previous year. Golf course expenses increased by \$420,818 or 86% primarily due to greater course operating costs in the prior year. The golf course was closed for renovations in the prior year. Business and support services decreased by \$192,049 or 14% primarily as a result of nonrecurring vehicle/building maintenance and contingency costs recognized in the prior year. All other governmental activities expenses remained relatively consistent with the prior year.

City of Liberty, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2023

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

Business-Type Activities - Revenues and Expenses



For the year ended September 30, 2023, charges for services by business-type activities totaled \$20,806,237. This represents an increase of \$2,924,505 and 16% from the previous year primarily due to greater customer consumption and utility service rates charged compared to the previous year.

Total business-type activity expenses increased by \$2,488,524 or 17% to a total of \$17,427,891. Electric expenses totaled \$13,611,383, while water/wastewater and solid waste utility operations totaled \$3,189,019 (includes interest and fiscal charges) and \$627,489, respectively. Solid waste-related expenses remained consistent with the prior year. Electric fund expenses increased by \$3,500,157 or 32% primarily due greater electricity consumption by customers and purchased electric power in the current year. Water and wastewater fund expenses decreased by \$1,081,401 or 27% primarily as a result nonrecurring sewer plant/equipment maintenance, legal fees, and bad debt expenses in the prior year. Interest and fiscal charges increased by \$53,520 or 19% primarily as a result of the first interest payments made on the 2022 certificates of obligation. Interest payments commenced on March 1, 2023.

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.

City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2023

At September 30, 2023, the City's governmental funds reported combined fund balances of \$10,965,598, an increase of \$4,010,657 in comparison with the prior year. Approximately 20% of this amount, \$2,160,287, 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 \$70,622, 2) restricted for particular purposes \$7,457,333, or 3) assigned for capital improvements \$1,277,356.

As of the end of the year the general fund reflected a total fund balance of \$3,452,698. Of this, \$70,622 is considered not in spendable form, \$13,046 is restricted, \$1,169,816 is assigned, and \$2,199,214 is unassigned. General fund balance increased by \$880,271 during the current year primarily as a result greater than expected revenues and less than anticipated expenditures.

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 \$2,199,214 is 20% of total general fund expenditures.

The debt service fund had an ending fund balance of \$2,593,877 at September 30, 2023, an increase of \$26,855 primarily due to current year property taxes and investment income exceeding the required debt service payments for the year. During the year, the fund recorded total principal and interest payments totaling \$1,717,430, property tax revenue of \$1,655,571 and investment income of \$88,714.

The capital projects fund had an ending fund balance of \$3,007,319 at September 30, 2023, an increase of \$1,806,400 when compared to the prior year. This increase was primarily a result of transfers from the electric fund in the current year.

The HMPG flood wall and levee fund had an ending fund balance of \$1,154,991, an increase of \$1,071,620 is primarily due to intergovernmental revenues and transfers outweighing limited capital outlay expenditures during the year.

The American Rescue Plan fund had an ending fund balance of \$0. The fund balance did not change over the course of the year. No new grant revenues were received in the current 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 \$40,918,150. Unrestricted net position at the close of the fiscal year for all proprietary funds amounted to \$32,925,587, an increase of \$1,533,139 over the previous year. Total investment in capital assets, net of related debt was \$30,211,284, and capital assets, net of depreciation totaled \$30,822,546.

GENERAL FUND BUDGETARY HIGHLIGHTS

Total budgeted revenues of \$7,357,100 were less than actual revenues of \$8,169,516, resulting in a total positive revenue variance of \$812,416. All actual revenues were greater than the budgeted amounts, with the exception of property taxes, licenses and permits, and fines and forfeitures. Total budgeted

City of Liberty, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2023

expenditures of \$12,460,447 were more than actual expenditures of \$10,901,235, resulting in a total positive expenditure variance of \$1,559,212. All departmental expenditures were less than the budgeted amounts, with the exception of general government, fire/EMS, police, and animal control. 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 \$50,160,959 in a variety of capital assets and infrastructure, net of accumulated depreciation. The City's business-type activities funds had invested \$30,822,546 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:

- Fire station renovations totaling \$2,118,185.
- City library renovations for \$306,482.
- Fiber project investments totaling \$644,748.
- Roof replacement for airport hanger totaling \$206,535.
- Street rehabilitation project improvements totaling \$2,186,130.
- Fire hydrant replacement of \$221,425.
- Purchase of new golf course equipment totaling \$189,754.
- Elevated storage tank rehabilitation totaling \$300,061.
- Minglewood wastewater improvements totaling \$125,213.
- Hwy 90 water project investments of \$315,600.
- Contribution of electric infrastructure from the SRMPA with a value of \$3,763,717.

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, lease liabilities, and certificates of obligation, net of all premiums and discounts, decreased by \$1,834,024 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year was \$22,211,462, net of all premiums and discounts. Of this amount, \$20,380,000 (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.

City of Liberty, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The property values, as certified on the 2023 tax roll, were \$857,141,614 or 11.5% over the 2022 property values. The total adjusted values of taxable property for tax year 2022 are \$659,674,213 while the adjusted values taxable property for tax year 2023 are \$732,514,918 or 11.0% higher than the previous tax year, with the values under protest and tax ceiling properties included. This is an increase of \$72,840,705 over the 2022 total taxable value. The increase in the tax ceiling was 16.1 % or \$17,318,284 over the 2022 values. The FY 2024 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 2024 from the IDA agreement is \$550,000.

Sale and Use Taxes and Property Taxes are the largest sources of revenue in the General Fund representing 19.3% and 23.2%, respectively. The FY 2024 Sales and Use Taxes represent a 1% decrease, and the property taxes represent a 0.3% decrease of the total revenue of the General Fund Budget over the FY 2023 Budget. The FY 2024 Budget anticipates an increase of 0.2% growth in sales tax revenue and a 0.06% increase in property tax revenue over the FY 2023 Budget.

The recent changes in tax legislation by the State Legislature has resulted in a change in calculating the tax rate. The Administration is proposing a tax rate slightly below the Voter Approval Rate (VAR) of \$0.622757698 for Fiscal Year 2024. The No New Revenue (NNR) tax rate of \$0.596928196 per \$100 of assessed value will not generate sufficient revenues to cover general fund expenses and debt service. The current tax rate of \$0.6121 per \$100 of assessed value is to be increased to \$0.6204 per \$100 of assessed value. Of the FY 2024 assessed value, \$0.3870 (M&O) will be allocated to the General Fund and \$0.2334 (I&S) will be apportioned to debt service. The slight increase in the FY 2024 proposed M&O over the 2023 NNR is \$46.00 per year or \$3.83 per month based on an average homestead taxable value.

The 2023 Budget includes the addition of two positions. The Liberty Independent School District is requesting an additional School Resource Officer and the Fire Department is requesting a Fire Marshall position. Additionally, a 4.34% decrease 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 minimum 3% wage increase for all employees has been included in this year's budget.

Fiscal Year 2024 is a balanced general fund budget with revenues and expenditures of \$11,664,456 This is a 7.6% or \$818,881 increase over the Fiscal Year 2023 Budget.

City of Liberty, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2023

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.

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BASIC FINANCIAL STATEMENTS

City of Liberty, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 13,405,586	\$ 29,341,407	\$ 42,746,993
Investments	90,871	13,173,262	13,264,133
Receivables, net	1,535,017	2,553,042	4,088,059
Due from primary government	-	-	-
Internal balances	370,084	(370,084)	-
Inventories	73,794	545,724	619,518
Total Current Assets	15,475,352	45,243,351	60,718,703
Capital assets:			
Non-depreciable	8,025,495	2,525,001	10,550,496
Net depreciable capital assets	42,135,464	28,297,545	70,433,009
Total Noncurrent Assets	50,160,959	30,822,546	80,983,505
Total Assets	65,636,311	76,065,897	141,702,208
<u>Deferred Outflows of Resources</u>			
Pension outflows	1,547,860	175,147	1,723,007
Deferred charge on refunding	13,027	-	13,027
Total Deferred Outflows of Resources	1,560,887	175,147	1,736,034

Component
Unit
Liberty
CDC

\$	2,612,770
	-
	203,244
	5,650
	-
	-
	2,821,664

	-
	-
	-
	2,821,664

	-
	-
	-

City of Liberty, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Liabilities</u>			
Accounts payable	\$ 1,589,702	\$ 1,403,163	\$ 2,992,865
Accrued liabilities	-	32,697	32,697
Due to component unit	-	5,650	5,650
Deposits payable	-	649,071	649,071
Grants received in advance	2,306,210	-	2,306,210
Compensated absences, current	381,321	53,223	434,544
Accrued interest payable	23,452	30,430	53,882
Long-term debt due in one year	1,478,796	525,000	2,003,796
	<u>5,779,481</u>	<u>2,699,234</u>	<u>8,478,715</u>
Noncurrent liabilities:			
Net pension liability	3,660,291	414,177	4,074,468
Compensated absences, noncurrent	42,369	5,914	48,283
Long-term debt due in more than one year	10,350,143	9,857,523	20,207,666
Total Noncurrent Liabilities	<u>14,052,803</u>	<u>10,277,614</u>	<u>24,330,417</u>
Total Liabilities	<u>19,832,284</u>	<u>12,976,848</u>	<u>32,809,132</u>
<u>Deferred Inflows of Resources</u>			
Pension inflows	157,327	17,802	175,129
Total Deferred Inflows of Resources	<u>157,327</u>	<u>17,802</u>	<u>175,129</u>
<u>Net Position</u>			
Net investment in capital assets	37,765,320	30,211,284	67,976,604
Restricted for:			
Debt service	2,628,040	109,523	2,737,563
Public education	79,249	-	79,249
Public safety	58,262	-	58,262
Tourism	119,950	-	119,950
Library	356,160	-	356,160
Capital projects	4,215,672	-	4,215,672
Community development	-	-	-
Unrestricted	1,984,934	32,925,587	34,910,521
Total Net Position	<u>\$ 47,207,587</u>	<u>\$ 63,246,394</u>	<u>\$ 110,453,981</u>

See Notes to Financial Statements.

Component	Unit
Liberty	CDC
\$	193
	-
	-
	-
	-
	9,627
	155,000
	164,820
	-
	-
	1,904,687
	1,904,687
	2,069,507
	-
	-
	-
	81,719
	-
	-
	-
	-
	-
	670,438
	-
\$	752,157

City of Liberty, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
Administration	\$ 1,526,706	\$ -	\$ -	\$ -
Public health and safety	6,332,116	1,256,573	24,372	-
Public works	2,281,796	108,331	95,337	747,478
Recreation and leisure	1,134,348	29,950	-	-
Economic development/tourism	106,198	-	-	215,563
Airport operations	537,746	313,836	-	23,335
Golf course	911,694	378,546	-	342,000
Business & support services	1,176,179	-	-	-
Interest and fiscal charges	245,574	-	-	-
Total Governmental Activities	<u>14,252,357</u>	<u>2,087,236</u>	<u>119,709</u>	<u>1,328,376</u>
Business-Type Activities				
Electric	13,611,383	14,547,951	7,000,000	3,763,717
Water and wastewater	3,189,019	5,425,654	-	-
Solid waste	627,489	832,632	-	-
Total Business-Type Activities	<u>17,427,891</u>	<u>20,806,237</u>	<u>7,000,000</u>	<u>3,763,717</u>
Total Primary Government	<u>\$ 31,680,248</u>	<u>\$ 22,893,473</u>	<u>\$ 7,119,709</u>	<u>\$ 5,092,093</u>
Component Units				
CDC	812,380	-	-	-
Total Component Units	<u>\$ 812,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Liberty CDC
\$ (1,526,706)	\$ -	\$ (1,526,706)	\$ -
(5,051,171)	-	(5,051,171)	-
(1,330,650)	-	(1,330,650)	-
(1,104,398)	-	(1,104,398)	-
109,365	-	109,365	-
(200,575)	-	(200,575)	-
(191,148)	-	(191,148)	-
(1,176,179)	-	(1,176,179)	-
(245,574)	-	(245,574)	-
(10,717,036)	-	(10,717,036)	-
-	11,700,285	11,700,285	-
-	2,236,635	2,236,635	-
-	205,143	205,143	-
-	14,142,063	14,142,063	-
(10,717,036)	14,142,063	3,425,027	-
			(812,380)
			(812,380)
4,877,936	-	4,877,936	-
2,441,550	-	2,441,550	1,219,529
319,410	-	319,410	-
621,789	-	621,789	-
262,530	1,603,222	1,865,752	88,401
11,280,087	(11,280,087)	-	-
19,803,302	(9,676,865)	10,126,437	1,307,930
9,086,266	4,465,198	13,551,464	495,550
38,121,321	58,781,196	96,902,517	256,607
\$ 47,207,587	\$ 63,246,394	\$ 110,453,981	\$ 752,157

City of Liberty, Texas
BALANCE SHEET
GOVERNMENTAL FUNDS (Page 1 of 2)
September 30, 2023

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
<u>Assets</u>				
Cash and cash equivalents	\$ 3,235,440	\$ 2,577,231	\$ 3,946,898	\$ 664,173
Investments	-	-	-	-
Accounts receivable, net	843,950	229,682	105,073	280,459
Due from other funds	389,669	17,885	-	210,359
Inventories	70,622	-	-	-
Total Assets	\$ 4,539,681	\$ 2,824,798	\$ 4,051,971	\$ 1,154,991
<u>Liabilities</u>				
Accounts payable	466,173	1,239	1,044,652	-
Grants received in advance	-	-	-	-
Due to other funds	236,650	-	-	-
Total Liabilities	702,823	1,239	1,044,652	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	384,160	229,682	-	-
Total Deferred Inflows of Resources	384,160	229,682	-	-
<u>Fund Balances</u>				
Nonspendable:				
Inventories	70,622	-	-	-
Restricted for:				
Debt service	-	2,593,877	-	-
Public education	-	-	-	-
Public safety	13,046	-	-	-
Tourism	-	-	-	-
Library	-	-	-	-
Capital projects	-	-	3,007,319	1,154,991
Assigned	1,169,816	-	-	-
Unassigned	2,199,214	-	-	-
Total Fund Balances	3,452,698	2,593,877	3,007,319	1,154,991
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,539,681	\$ 2,823,559	\$ 3,007,319	\$ 1,154,991

See Notes to Financial Statements.

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,306,210	\$ 675,634	\$ 13,405,586
-	90,871	90,871
-	75,853	1,535,017
-	8,406	626,319
-	3,172	73,794
<u>\$ 2,306,210</u>	<u>\$ 853,936</u>	<u>\$ 15,731,587</u>
-	77,638	1,589,702
2,306,210	-	2,306,210
-	19,585	256,235
<u>2,306,210</u>	<u>97,223</u>	<u>4,152,147</u>
-	-	613,842
<u>-</u>	<u>-</u>	<u>613,842</u>
-	-	70,622
-	34,163	2,628,040
-	79,249	79,249
-	45,216	58,262
-	119,950	119,950
-	356,160	356,160
-	53,362	4,215,672
-	107,540	1,277,356
-	(38,927)	2,160,287
<u>-</u>	<u>756,713</u>	<u>10,965,598</u>
<u>\$ -</u>	<u>\$ 853,936</u>	<u>\$ 15,117,745</u>

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City of Liberty, Texas

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

September 30, 2023

Fund Balances - Total Governmental Funds	\$ 10,965,598
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	8,025,495
Capital assets - net depreciable	42,135,464
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	613,842
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	(157,327)
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	1,547,860
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.	
Accrued interest	(23,452)
Deferred charges:	
Deferred charges on refunding	13,027
Bond premium	(863,053)
Net pension liability	(3,660,291)
Compensated absences	(423,690)
Non-current liabilities due in one year	(1,478,796)
Non-current liabilities due in more than one year	(9,487,090)
Net Position of Governmental Activities	\$ 47,207,587

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, 2023

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
<u>Revenues</u>				
Property tax	\$ 3,122,265	\$ 1,655,571	\$ -	\$ -
Sales tax	2,441,550	-	-	-
Franchise and local taxes	244,229	-	-	-
License and permits	108,331	-	-	-
Intergovernmental	335,272	-	105,073	810,432
Charges for services	1,120,830	-	-	-
Fines and forfeitures	147,256	-	-	-
Investment income	162,277	88,714	-	-
Other revenue	475,106	-	-	-
Rents and royalties	12,400	-	-	-
Total Revenues	8,169,516	1,744,285	105,073	810,432
<u>Expenditures</u>				
Current:				
General government	1,188,491	-	-	-
Fire/EMS	2,861,397	-	-	-
Police	2,808,762	-	-	-
Municipal court	158,503	-	-	-
Animal control	168,812	-	-	-
Streets	739,953	-	-	-
Parks and recreation	961,690	-	-	-
Tourism	-	-	-	-
Airport	-	-	-	-
Golf course	-	-	-	-
Inspection	257,123	-	-	-
Business and support services	1,173,144	-	-	-
Debt service:				
Principal	-	1,400,000	-	-
Interest and fiscal charges	-	317,430	-	-
Capital outlay	583,360	-	5,687,880	2,412
Total Expenditures	10,901,235	1,717,430	5,687,880	2,412

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 4,777,836
-	-	2,441,550
-	75,181	319,410
-	-	108,331
-	594,762	1,845,539
-	710,819	1,831,649
-	-	147,256
-	11,539	262,530
-	62,028	537,134
-	72,255	84,655
-	1,526,584	12,355,890
-	-	1,188,491
-	-	2,861,397
-	14,860	2,823,622
-	-	158,503
-	-	168,812
-	48,016	787,969
-	-	961,690
-	106,198	106,198
-	419,688	419,688
-	710,580	710,580
-	-	257,123
-	-	1,173,144
-	36,326	1,436,326
-	2,195	319,625
-	-	6,273,652
-	1,337,863	19,646,820

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, 2023

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$ (2,731,719)	\$ 26,855	\$ (5,582,807)	\$ 808,020
Other Financing Sources (Uses)				
Lease issuance	-	-	-	-
Transfers in	3,611,990	-	7,517,058	263,600
Transfers (out)	-	-	(127,851)	-
Total Other Financing Sources				
(Uses)	3,611,990	-	7,389,207	263,600
Net Change in Fund Balances	880,271	26,855	1,806,400	1,071,620
Beginning fund balances	2,572,427	2,567,022	1,200,919	83,371
Ending Fund Balances	<u>\$ 3,452,698</u>	<u>\$ 2,593,877</u>	<u>\$ 3,007,319</u>	<u>\$ 1,154,991</u>
See Notes to Financial Statements.				

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 188,721	\$ (7,290,930)
-	21,500	21,500
-	29,400	11,422,048
-	(14,110)	(141,961)
-	36,790	11,301,587
-	225,511	4,010,657
-	531,202	6,954,941
\$ -	\$ 756,713	\$ 10,965,598

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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, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$ 4,010,657
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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	6,058,168
Depreciation expense	(2,520,969)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(297,354)
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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	80,724
Accrued interest	3,891
Pension expense	266,163

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.

Lease issuance	(21,500)
Amortization of deferred charges on refunding	(13,030)
Amortization of premium	83,190
Principal payments	1,436,326

Change in Net Position of Governmental Activities	\$ 9,086,266
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See Notes to Financial Statements.

City of Liberty, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (Page 1 of 2)
September 30, 2023

	<u>Electric</u>	<u>Water and Wastewater</u>	<u>Solid Waste</u>	<u>Total</u>
<u>Assets</u>				
<u>Current Assets</u>				
Cash and cash equivalents	\$ 13,619,328	\$ 15,597,621	\$ 124,458	\$ 29,341,407
Investments	13,173,262	-	-	13,173,262
Accounts receivable, net	1,793,066	651,065	108,911	2,553,042
Inventories	432,872	112,852	-	545,724
Total Current Assets	<u>29,018,528</u>	<u>16,361,538</u>	<u>233,369</u>	<u>45,613,435</u>
<u>Noncurrent Assets</u>				
Capital assets:				
Non-depreciable	-	2,525,001	-	2,525,001
Net depreciable capital assets	13,903,671	14,393,874	-	28,297,545
Total Noncurrent Assets	<u>13,903,671</u>	<u>16,918,875</u>	<u>-</u>	<u>30,822,546</u>
Total Assets	<u>42,922,199</u>	<u>33,280,413</u>	<u>233,369</u>	<u>76,435,981</u>
<u>Deferred Outflows of Resources</u>				
Pension outflows	13,405	161,742	-	175,147
Total Deferred Outflows of Resources	<u>13,405</u>	<u>161,742</u>	<u>-</u>	<u>175,147</u>

See Notes to Financial Statements.

City of Liberty, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (Page 2 of 2)
September 30, 2023

	<u>Electric</u>	<u>Water and Wastewater</u>	<u>Solid Waste</u>	<u>Total</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accounts payable	\$ 1,099,876	\$ 250,857	\$ 52,430	\$ 1,403,163
Accrued liabilities	2,252	30,445	-	32,697
Customer deposits	599,991	48,875	205	649,071
Compensated absences, current	14,563	38,660	-	53,223
Due to component unit	-	-	5,650	5,650
Due to other funds	266,093	103,991	-	370,084
Long-term debt, current	-	525,000	-	525,000
Accrued interest	-	30,430	-	30,430
Due to other funds	-	-	-	-
Total Current Liabilities	<u>1,982,775</u>	<u>1,028,258</u>	<u>58,285</u>	<u>3,069,318</u>
<u>Noncurrent Liabilities</u>				
Compensated absences, noncurrent	1,618	4,296	-	5,914
Long-term debt, noncurrent	-	9,857,523	-	9,857,523
Net pension liability	31,699	382,478	-	414,177
Total Liabilities	<u>2,016,092</u>	<u>11,272,555</u>	<u>58,285</u>	<u>13,346,932</u>
<u>Deferred Inflows of Resources</u>				
Pension inflows	1,362	16,440	-	17,802
Total Deferred Inflows of Resources	<u>1,362</u>	<u>16,440</u>	<u>-</u>	<u>17,802</u>
<u>Net Position</u>				
Net investment in capital assets	13,903,671	16,307,613	-	30,211,284
Restricted for:				
Debt service	109,523	-	-	109,523
Unrestricted	26,904,956	5,845,547	175,084	32,925,587
Total Net Position	<u>\$ 40,918,150</u>	<u>\$ 22,153,160</u>	<u>\$ 175,084</u>	<u>\$ 63,246,394</u>

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, 2023

	Electric	Water and Wastewater	Solid Waste	Total
<u>Operating Revenues</u>				
Charges for services, net	\$ 14,210,959	\$ 5,425,654	\$ 832,632	\$ 20,469,245
Late fees and penalties	316,290	-	-	316,290
Other income	20,702	-	-	20,702
Total Operating Revenues	14,547,951	5,425,654	832,632	20,806,237
<u>Operating Expenses</u>				
Power purchases, net	10,412,491	-	-	10,412,491
Personnel costs	56,800	792,364	627,489	1,476,653
Distribution supplies and contracts	448	189,713	-	190,161
Maintenance and repairs	1,052,957	365,893	-	1,418,850
Other charges and services	169,041	587,827	-	756,868
General operations	1,392,078	63,498	-	1,455,576
Depreciation	527,568	858,193	-	1,385,761
Total Operating Expenses	13,611,383	2,857,488	627,489	17,096,360
Operating Income (Loss)	936,568	2,568,166	205,143	3,709,877
<u>Nonoperating Revenues (Expenses)</u>				
Investment income	959,024	644,198	-	1,603,222
Intergovernmental	7,000,000	-	-	7,000,000
Interest expense	-	(331,531)	-	(331,531)
Total Nonoperating Revenues (Expenses)	7,959,024	312,667	-	8,271,691
Income Before Transfers	8,895,592	2,880,833	205,143	11,981,568
<u>Transfers and capital contributions</u>				
Capital contributions	3,763,717	-	-	3,763,717
Transfers in	-	127,851	-	127,851
Transfers (out)	(9,636,763)	(1,646,175)	(125,000)	(11,407,938)
Total Transfers and Capital Contributions	(5,873,046)	(1,518,324)	(125,000)	(7,516,370)
Change in Net Position	3,022,546	1,362,509	80,143	4,465,198
Beginning net position	37,895,604	20,790,651	94,941	58,781,196
Ending Net Position	\$ 40,918,150	\$ 22,153,160	\$ 175,084	\$ 63,246,394

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, 2023

	Electric	Water and Wastewater	Solid Waste	Total
<u>Cash Flows from Operating Activities</u>				
Payments to employees	\$ (71,564)	\$ (812,100)	\$ (627,323)	\$ (1,510,987)
Payments to suppliers	(9,811,455)	(977,917)	-	(10,789,372)
Receipts from customers	15,097,453	5,332,057	824,373	21,253,883
Net Cash Provided (Used) by Operating Activities	5,214,434	3,542,040	197,050	8,953,524
<u>Cash Flows from Noncapital Financing Activities</u>				
Intergovernmental	7,000,000	-	-	7,000,000
Transfers in	-	127,851	-	127,851
Transfers (out)	(9,636,763)	(1,646,175)	(125,000)	(11,407,938)
Net Cash (Used) by Noncapital Financing Activities	(2,636,763)	(1,518,324)	(125,000)	(4,280,087)
<u>Cash Flows from Capital and Related Financing Activities</u>				
Purchase of capital assets	-	(844,331)	-	(844,331)
Interest paid on capital debt	-	(412,922)	-	(412,922)
Principal paid on capital debt	-	(320,000)	-	(320,000)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(1,577,253)	-	(1,577,253)
<u>Cash Flows from Investing Activities</u>				
Sale (purchase) of investments	(2,540,900)	-	-	(2,540,900)
Interest on investments	959,024	644,198	-	1,603,222
Net Cash Provided (Used) by Investing Activities	(1,581,876)	644,198	-	(937,678)
Net Increase (Decrease) in Cash and Cash Equivalents	995,795	1,090,661	72,050	2,158,506
Beginning cash and cash equivalents	12,623,533	14,506,960	52,408	27,182,901
Ending Cash and Cash Equivalents	\$ 13,619,328	\$ 15,597,621	\$ 124,458	\$ 29,341,407

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, 2023

	<u>Electric</u>	<u>Water and Wastewater</u>	<u>Solid Waste</u>	<u>Total</u>
<u>Reconciliation of Operating Income</u>				
<u>(Loss) to Net Cash Provided (Used) by</u>				
<u>Operating Activities</u>				
Operating Income (Loss)	\$ 936,568	\$ 2,568,166	\$ 205,143	\$ 3,709,877
Adjustments to reconcile operating income (loss) to net cash provided (used):				
Depreciation	527,568	858,193	-	1,385,761
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in:				
Accounts receivable	513,950	(98,469)	(8,309)	407,172
Due from other funds	3,447,069	-	-	3,447,069
Inventory	(139,528)	13,041	-	(126,487)
Increase (Decrease) in:				
Accounts payable	(84,470)	208,013	(39)	123,504
Accrued liabilities	(7,511)	7,960	(3,181)	(2,732)
Due to component unit	-	-	3,386	3,386
Unearned revenue	(5,448)	-	-	(5,448)
Compensated absences	5,386	(5,301)	-	85
Deferred outflows - pension	(4,926)	(108,150)	-	(113,076)
Deferred inflows - pension	(13,708)	(78,814)	-	(92,522)
Net pension liability	(1,516)	172,529	-	171,013
Customer deposits	41,000	4,872	50	45,922
Net Cash Provided (Used) by				
Operating Activities	<u>\$ 5,214,434</u>	<u>\$ 3,542,040</u>	<u>\$ 197,050</u>	<u>\$ 8,953,524</u>

**Schedule of Non-Cash Capital and
Related Financing Activities**

Capital contributions	\$ 3,763,717	\$ -	\$ -	\$ 3,763,717
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See Notes to Financial Statements.

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City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

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.

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

Discretely Presented Component Units

Liberty Community Development Corporation

The Liberty Community Development Corporation (the "CDC"), 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 District'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.

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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 from 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.

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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: The City is a lessor for a noncancellable lease of a cell tower. 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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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, 2023, the golf course fund and the CDBG LAYL Drive fund had a deficit fund balance of \$22,524 and \$16,403, 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, 2023.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

As of September 30, 2023, the primary government had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
Treasury bills	\$ 10,642,424	0.29
Certificates of deposit	2,620,565	0.37
Mutual funds	1,144	0.00
Total value	<u>\$ 13,264,133</u>	
Portfolio weighted average maturity		0.31

Interest rate risk: In compliance with the City's Investment Policy, as of September 30, 2023, 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, 2023, 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, 2023, 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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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, 2023:

	<u>Fair Value</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>
Treasury Bills	\$ 10,642,424	\$ 10,642,424	\$ -	\$ -
Mutual funds	1,144	1,144	-	-
Total Assets at fair value	<u>\$ 10,643,568</u>	<u>\$ 10,643,568</u>	<u>\$ -</u>	<u>\$ -</u>

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

C. Receivables

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

						Governmental Activities Total
	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee	Nonmajor	
Property taxes	\$ 733,220	\$ 458,829	\$ -	\$ -	\$ -	\$ 1,192,049
Sales tax	406,489	-	-	-	-	406,489
Franchise taxes	46,439	-	-	-	-	46,439
Hotel/motel	-	-	-	-	20,948	20,948
Intergovernmental	2,684	-	105,073	280,459	47,131	435,347
Other	4,178	-	-	-	7,774	11,952
Allowance	(349,060)	(229,147)	-	-	-	(578,207)
Total	\$ 843,950	\$ 229,682	\$ 105,073	\$ 280,459	\$ 75,853	\$ 1,535,017

				Business-Type Activities Total
	Electric	Water & Wastewater	Solid Waste	
Electric services	\$ 1,814,376	\$ -	\$ -	\$ 1,814,376
Water & wastewater	-	656,595	-	656,595
Solid waste	-	-	110,012	110,012
Allowance	(21,310)	(5,530)	(1,101)	(27,941)
Total	\$ 1,793,066	\$ 651,065	\$ 108,911	\$ 2,553,042

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

	CDC
Sales taxes	\$ 203,244
Total	\$ 203,244

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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	13,030,172	4,966,078	(11,479,695)	6,516,555
Total capital assets not being depreciated	<u>14,539,112</u>	<u>4,966,078</u>	<u>(11,479,695)</u>	<u>8,025,495</u>
Capital assets, being depreciated:				
Buildings and improvements	17,504,021	579,087	990,540	19,073,648
Infrastructure	61,819,192	259,078	10,489,155	72,567,425
Vehicles	3,909,075	-	-	3,909,075
Furniture and equipment	5,896,409	253,925	-	6,150,334
Right-to-use asset	117,093	-	-	117,093
Total capital assets being depreciated	<u>89,245,790</u>	<u>1,092,090</u>	<u>11,479,695</u>	<u>101,817,575</u>
Less accumulated depreciation				
Buildings and improvements	8,502,275	418,143	-	8,920,418
Infrastructure	42,131,920	1,224,726	-	43,356,646
Vehicles	2,278,210	390,306	-	2,668,516
Furniture and equipment	4,230,847	468,916	-	4,699,763
Right-to-use asset	17,890	18,878	-	36,768
Total accumulated depreciation	<u>57,161,142</u>	<u>2,520,969</u>	<u>-</u>	<u>59,682,111</u>
Net capital assets being depreciated	<u>32,084,648</u>	<u>(1,428,879)</u>	<u>11,479,695</u>	<u>42,135,464</u>
Total Capital Assets	<u><u>\$ 46,623,760</u></u>	<u><u>\$ 3,537,199</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,160,959</u></u>

Depreciation was charged to governmental functions as follows:

General government	\$ 87,378
Public safety	560,354
Public works	1,278,381
Recreation and leisure	240,061
Golf course	222,614
Airport	118,058
Business and support services	14,123
Total Governmental Activities Depreciation Expense	<u><u>\$ 2,520,969</u></u>

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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	7,778,810	774,849	(6,031,226)	2,522,433
Total capital assets not being depreciated	<u>7,781,378</u>	<u>774,849</u>	<u>(6,031,226)</u>	<u>2,525,001</u>
Capital assets, being depreciated:				
Buildings and improvements	849,482	-	-	849,482
System improvements	27,262,693	48,800	15,715,115	43,026,608
Vehicles	421,440	20,682	-	442,122
Furniture and equipment	9,405,733	-	-	9,405,733
Total capital assets being depreciated	<u>37,939,348</u>	<u>69,482</u>	<u>15,715,115</u>	<u>53,723,945</u>
Less accumulated depreciation				
Buildings and improvements	280,538	20,454	-	300,992
System improvements	15,376,024	1,001,357	5,920,172	22,297,553
Vehicles	346,390	30,071	-	376,461
Furniture and equipment	2,117,515	333,878	-	2,451,393
Total accumulated depreciation	<u>18,120,467</u>	<u>1,385,761</u>	<u>5,920,172</u>	<u>25,426,400</u>
Net capital assets being depreciated	<u>19,818,881</u>	<u>(1,316,279)</u>	<u>9,794,943</u>	<u>28,297,545</u>
Total Capital Assets	<u><u>\$ 27,600,259</u></u>	<u><u>\$ (541,430)</u></u>	<u><u>\$ 3,763,717</u></u>	<u><u>\$ 30,822,546</u></u>

Depreciation was charged to business-type activities as follows:

Water and wastewater	\$ 858,193
Electric	527,568
Total Business-type Activities Depreciation Expense	<u><u>\$ 1,385,761</u></u>

On October 1, 2022, the Sam Rayburn Municipal Power Agency ("SRMPA"), elected to transfer ownership of certain electrical infrastructure used to supply power to the City. Assets transferred include the Liberty Substation, Liberty-Beaumont Substation, Liberty Express Feeder, and the City's representative share of the substation transformer project. The assets had a total value of \$3,763,717, net of depreciation and have been reported by the City as a capital contribution. See footnote V.C. for further information over the City's relationship with the SRMPA.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, Continued

September 30, 2023

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, 2023. 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	\$ 6,575,000	\$ -	\$ (1,050,000)	\$ 5,525,000	\$ 1,085,000
Certificate of Obligation Bonds	5,740,000	-	(350,000)	5,390,000	360,000
Premiums	946,243	-	(83,190)	863,053	-
Total Bonds Payable	13,261,243	-	(1,483,190)	11,778,053	1,445,000
Leases	65,712	21,500	(36,326)	50,886	33,796
Total Governmental Activities	\$ 13,326,955	\$ 21,500	\$ (1,519,516)	\$ 11,828,939	\$ 1,478,796

Long-term liabilities due in more than one year \$ 10,350,143

Business-Type Activities:					
Certificate of Obligation Bonds	\$ 9,605,000	\$ -	\$ (140,000)	\$ 9,465,000	\$ 340,000
Revenue Bonds	735,000	-	(180,000)	555,000	185,000
Discounts	(14,593)	-	3,648	(10,945)	-
Premiums	393,124	-	(19,656)	373,468	-
Total Bonds Payable	10,718,531	-	(336,008)	10,382,523	525,000
Total Business-Type Activities	\$ 10,718,531	\$ -	\$ (336,008)	\$ 10,382,523	\$ 525,000

Long-term liabilities due in more than one year \$ 9,857,523

	Beginning Balance	Additions	Retired	Ending Balance	Amounts Due Within One Year
Component Unit Activities (CDC):					
Sales Tax Bonds	\$ 2,200,000	\$ -	\$ (150,000)	\$ 2,050,000	\$ 155,000
Note payable	337,502	-	(337,502)	-	-
Premiums	10,656	-	(969)	9,687	-
Total Component Unit Activities	\$ 2,548,158	\$ -	\$ (488,471)	\$ 2,059,687	\$ 155,000

Long-term liabilities due in more than one year \$ 1,904,687

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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.

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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%	\$ 5,235,000	\$ -	\$ 5,235,000
\$2,695,000 General Obligation Refunding Bonds, Series 2012, due in installments through 2024, interest at 2.0%	290,000	-	290,000
Total General Obligation Bonds	\$ 5,525,000	\$ -	\$ 5,525,000
Certificates of Obligation:			
\$7,655,000 Certificates of Obligation, Series 2016, due in annual installments through 2036, interest at 2.1%	\$ 5,390,000	\$ -	\$ 5,390,000
\$9,605,000 Certificates of Obligation, Series 2022, due in annual installments through 2042, interest at 2.1%	-	9,465,000	9,465,000
Total Certificates of Obligation	\$ 5,390,000	\$ 9,465,000	\$ 14,855,000
Revenue Bonds:			
\$900,000 Utility Revenue Bond, Series 2016A, due in installments through 2026, interest at 1.5%	\$ -	\$ 270,000	\$ 270,000
\$915,000 Utility Revenue Bond, Series 2016B, due in installments through 2026, interest at 1.5%	-	285,000	285,000
Total Revenue Bonds	\$ -	\$ 555,000	\$ 555,000
Less deferred amounts:			
Premiums/discounts	\$ 863,053	\$ 362,523	\$ 1,225,576
Total Deferred Amounts	863,053	362,523	1,225,576
Lease Liabilities:			
\$117,092 lease payable to Wells Fargo Equipment, due in monthly installments of \$2,168 through 2025, interest at 4%	41,886	-	41,886
\$21,500 lease payable to Conroe Golf Cars, due in monthly installments of \$3,000 through Dec 2023, interest at 0%	9,000		9,000
Total Leases Liabilities	50,886	-	50,886
Total Debt	\$ 11,828,939	\$ 10,382,523	\$ 22,211,462

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

	Component Unit Activities
Sales Tax Bonds:	
\$3,215,000 Sales Tax Bonds, Series 2014, due in annual installments through 2036, interest at 3.0%	\$ 2,050,000
Total Sales Tax Bonds	\$ 2,050,000
Less deferred amounts:	
Premiums	\$ 9,687
Total Deferred Amounts	\$ 9,687
Total Debt	\$ 2,059,687

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

Certificates of Obligations

Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
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	395,000	77,543	400,000	312,800
2029-2033	2,115,000	257,724	2,245,000	1,306,500
2034-2038	1,380,000	43,890	2,745,000	809,500
2039-2043	-	-	2,630,000	215,400
Total	\$ 5,390,000	\$ 775,632	\$ 9,465,000	\$ 4,045,700

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

General Obligation Refunding Bonds

Year Ending,	Governmental Activities	
	Principal	Interest
2024	\$ 1,085,000	\$ 152,225
2025	830,000	116,100
2026	865,000	86,525
2027	880,000	64,750
2028	910,000	42,300
2029-2032	955,000	35,175
Total	\$ 5,525,000	\$ 497,075

Revenue Bonds

Year Ending September 30,	Business-Type Activities	
	Principal	Interest
2024	\$ 185,000	\$ 3,674
2025	185,000	2,408
2026	185,000	845
Total	\$ 555,000	\$ 6,927

Revenue Bonds

Year Ending September 30,	Component Unit Activities	
	Principal	Interest
2024	\$ 155,000	\$ 78,319
2025	160,000	73,000
2026	165,000	67,313
2027	170,000	61,025
2028	175,000	54,125
2029-2033	1,000,000	155,269
2034	225,000	4,780
Total	\$ 2,050,000	\$ 493,831

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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

Year ending September 30,	Governmental Activities	
	Principal	Interest
2024	\$ 33,796	\$ 1,224
2025	17,090	257
Total	\$ 50,886	\$ 1,481

The following is an analysis of equipment leased under a lease as of September 30, 2023:

	Governmental Activities
Equipment (30 golf carts)	\$ 138,592
(Less) accumulated depreciation	(36,766)
Total	\$ 101,826

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	\$ 504,414	\$ 176,535	\$ (257,259)	\$ 423,690	\$ 381,321
Total Governmental Activities	\$ 504,414	\$ 176,535	\$ (257,259)	\$ 423,690	\$ 381,321
Long-term Liabilities Due in More than One Year				\$ 42,369	
Business-Type Activities:					
Compensated Absences	\$ 59,052	\$ 26,177	\$ (26,092)	\$ 59,137	\$ 53,223
Total Business-Type Activities	\$ 59,052	\$ 26,177	\$ (26,092)	\$ 59,137	\$ 53,223
Long-term Liabilities Due in More than One Year				\$ 5,914	

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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 \$13,027. 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, 2023 were as follows:

Due to (payable):	Due From (receivable):				Total
	General	Debt Service	HMPG	Nonmajor Govt.	
General	\$ -	\$ 17,885	\$ 210,359	\$ 8,406	\$ 236,650
Nonmajor governmental	19,585	-	-	-	19,585
Electricity	266,093	-	-	-	266,093
Wastewater	103,991	-	-	-	103,991
Total	\$ 389,669	\$ 17,885	\$ 210,359	\$ 8,406	\$ 626,319

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 2023 year were as follows:

Transfers In:	Transfers (Out):					Total
	Capital Projects	Nonmaj. Govt	Electric	Water/Wastewater	Garbage	
General	\$ -	\$ 14,110	\$ 1,826,705	\$ 1,646,175	\$ 125,000	\$ 3,611,990
Capital projects	-	-	7,517,058	-	-	7,517,058
HMPG	-	-	263,600	-	-	263,600
Water/Wastewater	127,851	-	-	-	-	127,851
Nonmajor govt.	-	-	29,400	-	-	29,400
Total	\$ 127,851	\$ 14,110	\$ 9,636,763	\$ 1,646,175	\$ 125,000	\$ 11,549,899

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

Transfers between the primary government and the component unit during the 2023 year were as follows:

Transfer In:	Transfers (Out):		Total
	CDC	Airport	
General	\$ 310,900	\$ -	\$ 310,900
Golf course	342,000	-	342,000
CDC	-	18,000	18,000
Total	\$ 652,900	\$ 18,000	\$ 670,900

Transfers between the primary government funds were primarily to support debt service requirements and operation of funds. In addition, the CDC transferred \$652,900 to the primary government for various operating expenses. These transfers are presented as expenses and intergovernmental revenue in the CDC 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	\$ -	\$ 2,628,040
Public education	-	79,249
Public safety	-	58,262
Tourism	-	119,950
Library	-	356,160
Capital projects	89,726	4,215,672
Fixed asset replacement	1,080,090	-
Airport	107,540	-
Total	\$ 1,277,356	\$ 7,457,333

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

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

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

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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 \$7,000,000 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 919 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.tmr.com.

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

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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:

	<u>Plan Year 2022</u>	<u>Plan Year 2021</u>
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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	57
Inactive employees entitled to but not yet receiving benefits	146
Active employees	98
Total	301

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

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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 15.48% and 14.54% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2023, were \$872,460, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.50% to 11.50%, including inflation
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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.70%
Core Fixed Income	6.0%	4.90%
Non-Core Fixed Income	20.0%	8.70%
Other Public/Private Markets	12.0%	8.10%
Real Estate	12.0%	5.80%
Hedge Funds	5.0%	6.90%
Private Equity	10.0%	11.8%
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.

City of Liberty, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2023

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net	Total Net Pension Liability
Balance at 12/31/21	\$ 18,838,916	\$ 16,479,736	\$ 2,359,180
Changes for the year:			
Service cost	666,593	-	666,593
Interest	1,259,239	-	1,259,239
Change in benefit terms	-	-	-
Difference between expected and actual experience	(188,068)	-	(188,068)
Changes of assumptions	-	-	-
Contributions – employer	-	843,042	(843,042)
Contributions – employee	-	381,222	(381,222)
Net investment income	-	(1,203,800)	1,203,800
Benefit payments, including refunds of emp. contributions	(1,033,651)	(1,033,651)	-
Administrative expense	-	(10,410)	10,410
Other changes	-	12,422	(12,422)
Net changes	704,113	(1,011,175)	1,715,288
Balance at 12/31/22	<u>\$ 19,543,029</u>	<u>\$ 15,468,561</u>	<u>\$ 4,074,468</u>

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%
\$ 6,577,059	\$ 4,074,468	\$ 2,002,039

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.

City of Liberty, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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

For the year ended September 30, 2023, the City recognized pension expense of \$571,711.

At September 30, 2023, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Difference between projected and actual investment earnings	\$ 1,092,125	\$ -
Differences between expected and actual economic experience	-	(175,129)
Contributions subsequent to the measurement date	630,882	-
Change in assumptions	-	-
Total	<u><u>\$ 1,723,007</u></u>	<u><u>\$ (175,129)</u></u>

The City reported \$630,882 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, 2024.

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:	<u>Total</u>
2023	\$ (34,643)
2024	203,198
2025	285,209
2026	463,232
2027	-
Thereafter	-
	<u><u>\$ 916,996</u></u>

F. Subsequent Events

There were no material subsequent events through February 2, 2024, the date the financial statements were issued.

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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, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Property tax	\$ 3,310,000	\$ 3,122,265	\$ (187,735)
Sales tax	2,200,000	2,441,550	241,550
Franchise and local taxes	213,000	244,229	31,229
License and permits	141,650	108,331	(33,319)
Intergovernmental	22,475	335,272	312,797
Charges for services	1,002,700	1,120,830	118,130
Fines and forfeitures	234,700	147,256	(87,444)
Investment income	50,525	162,277	111,752
Other revenue	177,050	475,106	298,056
Rents and royalties	5,000	12,400	7,400
Total Revenues	7,357,100	8,169,516	812,416
<u>Expenditures</u>			
Current:			
General government	1,108,569	1,188,491	(79,922)
Fire/EMS	2,674,785	2,861,397	(186,612)
Police	2,649,517	2,808,762	(159,245)
Municipal court	209,862	158,503	51,359
Animal control	146,460	168,812	(22,352)
Streets	935,267	739,953	195,314
Parks and recreation	1,064,302	961,690	102,612
Inspection	301,510	257,123	44,387
Business and support services	1,465,510	1,173,144	292,366
Capital outlay	1,904,665	583,360	1,321,305
Total Expenditures	12,460,447	10,901,235	1,559,212
Revenues Over (Under) Expenditures	(5,103,347)	(2,731,719)	2,371,628
<u>Other Financing Sources (Uses)</u>			
Sale of assets	80,000	-	(80,000)
Transfers in	5,023,347	3,611,990	(1,411,357)
Total Other Financing Sources (Uses)	5,103,347	3,611,990	(1,491,357)
Net Change in Fund Balance	\$ -	880,271	\$ 880,271
Beginning fund balance		2,572,427	
Ending Fund Balance		\$ 3,452,698	

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, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Intergovernmental	\$ -	\$ 810,432	\$ 810,432
Total Revenues	<u>-</u>	<u>810,432</u>	<u>810,432</u>
<u>Expenditures</u>			
Capital outlay	1,570,681	2,412	1,568,269
Total Expenditures	<u>1,570,681</u>	<u>2,412</u>	<u>1,568,269</u>
Revenues Over Expenditures	<u>(1,570,681)</u>	<u>808,020</u>	<u>2,378,701</u>
<u>Other Financing Sources (Uses)</u>			
Transfer in	1,570,681	263,600	(1,307,081)
Net Change in Fund Balances	<u>\$ -</u>	<u>1,071,620</u>	<u>\$ 1,071,620</u>
Beginning fund balances		83,371	
Ending Fund Balances		<u>\$ 1,154,991</u>	

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:

	12/31/2022	12/31/2021	12/31/2020
Total pension liability			
Service cost	\$ 666,593	\$ 701,246	\$ 664,751
Interest	1,259,239	1,204,446	1,145,698
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(188,068)	(136,764)	(91,483)
Changes of assumptions	-	-	-
Benefit payments, including refunds of participant contributions	(1,033,651)	(846,067)	(887,669)
Net change in total pension liability	704,113	922,861	831,297
Total pension liability - beginning	18,838,916	17,916,055	17,084,758
Total pension liability - ending (a)	19,543,029	18,838,916	17,916,055
Plan fiduciary net position			
Contributions - employer	\$ 843,042	\$ 942,598	\$ 944,762
Contributions - members	381,222	398,112	377,700
Net investment income	(1,203,800)	1,845,169	968,002
Benefit payments, including refunds of participant contributions	(1,033,651)	(846,067)	(887,669)
Administrative expenses	(10,410)	(8,534)	(6,263)
Other	12,422	58	(244)
Net change in plan fiduciary net position	(1,011,175)	2,331,336	1,396,288
Plan fiduciary net position - beginning	16,479,736	14,148,400	12,752,112
Plan fiduciary net position - ending (b)	\$ 15,468,561	\$ 16,479,736	\$ 14,148,400
Fund's net pension liability - ending (a) - (b)	\$ 4,074,468	\$ 2,359,180	\$ 3,767,655
Plan fiduciary net position as a percentage of the total pension liability	79.15%	87.48%	78.97%
Covered payroll	\$ 5,446,024	\$ 5,687,319	\$ 5,395,709
Fund's pension liability as a percentage of covered payroll	74.82%	41.48%	69.83%

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.

12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014 ¹
\$ 608,445	\$ 554,261	\$ 555,605	\$ 520,691	\$ 517,416	\$ 318,408
1,083,968	1,036,711	991,341	935,272	863,571	780,406
-	-	-	-	-	4,030,494
(59,406)	(272,717)	(242,896)	(76,539)	53,707	325,260
17,800	-	-	-	530,215	-
(641,213)	(649,270)	(613,204)	(519,266)	(375,511)	(295,510)
1,009,594	668,985	690,846	860,158	1,589,398	5,159,058
16,075,164	15,406,179	14,715,333	13,855,175	12,265,777	7,106,719
17,084,758	16,075,164	15,406,179	14,715,333	13,855,175	12,265,777
\$ 877,584	\$ 832,343	\$ 837,384	\$ 735,499	\$ 732,389	\$ 201,943
343,754	310,635	311,887	290,194	304,618	204,251
1,631,316	(310,700)	1,197,456	515,312	10,273	371,202
(641,213)	(649,270)	(613,204)	(519,266)	(375,511)	(295,510)
(9,216)	(6,005)	(6,210)	(5,824)	(6,261)	(3,875)
(276)	(315)	(315)	(314)	(308)	(319)
2,201,949	176,688	1,726,998	1,015,601	665,200	477,692
10,550,163	10,373,475	8,646,477	7,630,876	6,965,676	6,487,984
\$ 12,752,112	\$ 10,550,163	\$ 10,373,475	\$ 8,646,477	\$ 7,630,876	\$ 6,965,676
\$ 4,332,646	\$ 5,525,001	\$ 5,032,704	\$ 6,068,856	\$ 6,224,299	\$ 5,300,101
74.64%	65.63%	67.33%	58.76%	55.08%	56.79%
\$ 4,910,776	\$ 4,437,636	\$ 4,455,530	\$ 4,145,627	\$ 4,351,691	\$ 4,085,010
88.23%	124.50%	112.95%	146.39%	143.03%	129.75%

City of Liberty, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	9/30/2023	9/30/2022	9/30/2021
Actuarially determined employer contributions	\$ 872,460	\$ 849,026	\$ 915,687
Contributions in relation to the actuarially determined contribution	\$ 872,460	\$ 849,026	\$ 915,687
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Annual covered payroll	\$ 5,899,522	\$ 5,383,076	\$ 5,453,720
Employer contributions as a percentage of covered payroll	14.79%	15.77%	16.79%

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	22 years (longest amortization ladder)
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.

<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>	¹
\$ 935,280	\$ 861,152	\$ 830,396	\$ 819,924	\$ 744,092	\$ 605,241	
<u>\$ 935,280</u>	<u>\$ 861,152</u>	<u>\$ 830,396</u>	<u>\$ 819,924</u>	<u>\$ 744,092</u>	<u>\$ 605,241</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 5,335,230	\$ 4,762,279	\$ 4,426,509	\$ 4,419,225	\$ 4,253,975	\$ 4,424,680	
17.53%	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, 2023

	Police Seizure Fund	Airport Fund	Hotel-Motel/ Tourism Fund	Golf Course Fund
<u>Assets</u>				
Cash and cash equivalents	\$ 44,806	\$ 87,060	\$ 104,823	\$ 9,878
Investments	-	-	-	-
Receivables, net	-	24,017	20,948	-
Inventory	-	-	-	3,172
Due from other funds	-	-	-	-
Total Assets	\$ 44,806	\$ 111,077	\$ 125,771	\$ 13,050
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 3,537	\$ 5,821	\$ 35,574
Due to other funds	-	-	-	-
Total Liabilities	-	3,537	5,821	35,574
<u>Fund Balances</u>				
Restricted for:				
Public safety	44,806	-	-	-
Debt service	-	-	-	-
Tourism	-	-	119,950	-
Public education	-	-	-	-
Library	-	-	-	-
Capital projects	-	-	-	-
Assigned	-	107,540	-	-
Unassigned	-	-	-	(22,524)
Total Fund Balances	44,806	107,540	119,950	(22,524)
Total Liabilities and Fund Balances	\$ 44,806	\$ 111,077	\$ 125,771	\$ 13,050

See Notes to Financial Statements.

City of Liberty, Texas

COMBINING BALANCE SHEET (Page 2 of 2)

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2023

	CDBG Harvey Recovery	Liberty Ranch PID	Municipal Library Trust	Library Memorial Fund
<u>Assets</u>				
Cash and cash equivalents	\$ 52,355	\$ 34,163	\$ 199,331	\$ 65,958
Investments	-	-	90,871	-
Receivables, net	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	\$ 52,355	\$ 34,163	\$ 290,202	\$ 65,958
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
<u>Fund Balances</u>				
Restricted for:				
Public safety	-	-	-	-
Debt service	-	34,163	-	-
Tourism	-	-	-	-
Public education	-	-	-	-
Library	-	-	290,202	65,958
Capital projects	52,355	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	52,355	34,163	290,202	65,958
Total Liabilities and Fund Balances	\$ 52,355	\$ 34,163	\$ 290,202	\$ 65,958

See Notes to Financial Statements.

Capital Projects (CO 2016)	Public Educ. & Government Cable Fund	Police Preseizure	CDBG LAYL Drive	Total
\$ 1,007	\$ 70,843	\$ 5,410	\$ -	\$ 675,634
-	-	-	-	90,871
-	-	-	30,888	75,853
-	-	-	-	3,172
-	8,406	-	-	8,406
<u>\$ 1,007</u>	<u>\$ 79,249</u>	<u>\$ 5,410</u>	<u>\$ 30,888</u>	<u>\$ 853,936</u>
\$ -	\$ -	\$ 5,000	\$ 27,706	\$ 77,638
-	-	-	19,585	19,585
-	-	5,000	47,291	97,223
-	-	410	-	45,216
-	-	-	-	34,163
-	-	-	-	119,950
-	79,249	-	-	79,249
-	-	-	-	356,160
1,007	-	-	-	53,362
-	-	-	-	107,540
-	-	-	(16,403)	(38,927)
<u>1,007</u>	<u>79,249</u>	<u>410</u>	<u>(16,403)</u>	<u>756,713</u>
<u>\$ 1,007</u>	<u>\$ 79,249</u>	<u>\$ 5,410</u>	<u>\$ 30,888</u>	<u>\$ 853,936</u>

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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, 2023

	Police Seizure Fund	Airport Fund	Hotel-Motel/ Tourism Fund	Golf Course Fund
<u>Revenues</u>				
Hotel occupancy taxes	\$ -	\$ -	\$ 58,514	\$ -
Franchise taxes	-	-	-	-
Charges for services	-	313,836	-	378,546
Intergovernmental	-	23,335	-	342,000
Rents and royalties	-	72,255	-	-
Investment income	3,029	-	-	-
Other income	-	-	58,078	3,950
Total Revenues	3,029	409,426	116,592	724,496
<u>Expenditures</u>				
Tourism	-	-	105,640	-
Library	4,256	-	-	-
Public works	-	-	-	-
Airport	-	419,688	-	-
Golf course	-	-	-	710,580
Debt service:				
Principal	-	-	-	36,326
Interest and fiscal charges	-	-	-	2,195
Total Expenditures	4,256	419,688	105,640	749,101
Revenues Over (Under)				
Expenditures	(1,227)	(10,262)	10,952	(24,605)
<u>Other Financing Sources (Uses)</u>				
Lease issuance	-	-	-	21,500
Transfers in	-	-	-	-
Transfers (out)	-	-	-	(14,110)
Total Other Financing Sources (Uses)	-	-	-	7,390
Net Change in Fund Balances	(1,227)	(10,262)	10,952	(17,215)
Beginning fund balances	46,033	117,802	108,998	(5,309)
Ending Fund Balances	\$ 44,806	\$ 107,540	\$ 119,950	\$ (22,524)

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, 2023

	CDBG Harvey Recovery	Liberty Ranch PID	Municipal Library Trust	Library Memorial Fund
<u>Revenues</u>				
Hotel occupancy taxes	\$ -	\$ -	\$ -	\$ -
Franchise taxes	-	-	-	-
Charges for services	-	-	-	18,437
Intergovernmental	198,539	-	-	-
Rents and royalties	-	-	-	-
Investment income	-	-	8,124	50
Other income	-	-	-	-
Total Revenues	<u>198,539</u>	<u>-</u>	<u>8,124</u>	<u>18,487</u>
<u>Expenditures</u>				
Tourism	-	558	-	-
Library	-	-	622	9,982
Public works	725	-	-	-
Airport	-	-	-	-
Golf course	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>725</u>	<u>558</u>	<u>622</u>	<u>9,982</u>
Revenues Over (Under)				
Expenditures	<u>197,814</u>	<u>(558)</u>	<u>7,502</u>	<u>8,505</u>
<u>Other Financing Sources (Uses)</u>				
Lease issuance	-	-	-	-
Transfers in	29,400	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>29,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>227,214</u>	<u>(558)</u>	<u>7,502</u>	<u>8,505</u>
Beginning fund balances	(174,859)	34,721	282,700	57,453
Ending Fund Balances	<u><u>\$ 52,355</u></u>	<u><u>\$ 34,163</u></u>	<u><u>\$ 290,202</u></u>	<u><u>\$ 65,958</u></u>

See Notes to Financial Statements.

Capital Projects (CO 2016)	Public Educ & Government Cable Fund	Police Preseizure	CDBG LAYL Drive	Total
\$ -	\$ -	\$ -	\$ -	\$ 58,514
-	16,667	-	-	16,667
-	-	-	-	710,819
-	-	-	30,888	594,762
-	-	-	-	72,255
-	-	336	-	11,539
-	-	-	-	62,028
-	16,667	336	30,888	1,526,584
-	-	-	-	106,198
-	-	-	-	14,860
-	-	-	47,291	48,016
-	-	-	-	419,688
-	-	-	-	710,580
-	-	-	-	36,326
-	-	-	-	2,195
-	-	-	47,291	1,337,863
-	16,667	336	(16,403)	188,721
-	-	-	-	21,500
-	-	-	-	29,400
-	-	-	-	(14,110)
-	-	-	-	36,790
-	16,667	336	(16,403)	225,511
1,007	62,582	74	-	531,202
\$ 1,007	\$ 79,249	\$ 410	\$ (16,403)	\$ 756,713



February 2, 2024

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

We have audited the financial statements of the City of Liberty, Texas as of and for the year ended September 30, 2023, and have issued our report thereon dated February 2, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 23, 2022, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Liberty, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated February 2, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

Our firm and staff do not have any existing relationships, conflicts of interest, or other conditions or circumstances that would impair our independence with the City under U.S. GAAS or [Government Auditing Standards](#)

For any nonattest service provided by our firm, management of the City maintained responsibility for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Liberty, Texas is included in Note 1 to the financial statements. The City has adopted GASB Statement No. 87, Leases, during the year end September 30, 2023; No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are.

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Liberty, Texas's financial statements relate to the City's disclosure of capital assets and long-term debt.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements to report during the year.

In addition, professional standards require us to communicate to you all material, audit adjustments that were brought to the attention of management as a result of our audit procedures. See Exhibit 1 for a list of all corrected misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Liberty, Texas's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated February 2, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Liberty, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Liberty, Texas's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of Liberty, Texas's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the City of Liberty, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, stylized font.

BrooksWatson & Co., PLLC
Houston, Texas

Exhibit 1

Audit Adjustments

Adjusting Journal Entries JE # 1

To roll fund balance.

03-001-0332	ACCOUNTS RECEIVABLE PTC	94,984.94	
BWC 02-001-0231	AUDIT ACCRUALS	220,517.80	
BWC 03-001-0331	AUDIT ACCRUALS	756,783.21	
BWC 04-001-0431	AUDIT ACCRUALS	41,376.88	
02-002-0280	RETAINED EARNINGS		220,517.80
03-002-0380	RETAINED EARNINGS		94,984.94
03-002-0380	RETAINED EARNINGS		756,783.21
04-002-0480	RETAINED EARNINGS		41,376.88
Total		1,113,662.83	1,113,662.83

Adjusting Journal Entries JE # 2

To accrue for State Criminal Fines/Fees as of 9/30/23.

01-002-0165	COURT FEES PAYABLE	7,723.00	
01-407-340	FEES - STATE FINES		7,723.00
Total		7,723.00	7,723.00

Adjusting Journal Entries JE # 3

To accrue for wages payable as of 9.30.23.

01-401-001	SALARIES SUPERVISION	1,200.11	
01-403-001	SALARIES SUPERVISION	6,594.75	
01-404-001	SALARIES SUPERVISION	2,393.06	
01-405-001	SALARIES SUPERVISION	228.23	
01-406-001	SALARIES SUPERVISION	5,550.89	
01-407-001	SALARIES SUPERVISION	299.23	
01-409-001	SALARIES SUPERVISION	1,622.31	
01-410-001	SALARIES SUPERVISION	708.20	
01-412-001	SALARIES SUPERVISION	949.69	
01-413-003	SALARIES HUMANE OFFICER	342.12	
01-414-003	SALARIES MAINTENANCE	106.36	
01-415-002	SALARIES-OPERATION	341.98	
01-417-001	SALARIES SUPERVISION	523.67	
01-419-002	SALARIES OPERATION	463.45	
02-420-001	SALARIES SUPERVISION	4,400.54	
02-450-001	SALARIES-SUPERVISION	3,733.17	
03-002-0268	ACCRUED WAGES PAYABLE	7,494.43	
35-435-001	SALARIES SUPERVISION	5,792.45	
01-002-0268	ACCRUED WAGES PAYABLE		21,324.05
02-002-0268	ACCRUED WAGES PAYABLE		8,133.71
03-430-002	SALARIES OPERATION		7,494.43
35-002-0268	ACCRUED WAGES PAYABLE		5,792.45

Total	42,744.64	42,744.64
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Adjusting Journal Entries JE # 4

To adjust property tax receivables and revenues as of 9.30.23.

01-001-0131	TAXES REC-DELINQUENT	76,324.72	
06-001-0630	TAX RECEIVABLE DELINQUENT	54,014.11	
01-001-0132	ALLOWANCE FOR UNCOLL.TX		19,327.97
01-002-0171	RES. FOR DELINQUENT TAX		56,996.75
06-001-0632	ALLOW FOR UNCOLL.TX		10,910.93
06-002-0671	RES DEL TAX RECEIVABLE		43,103.18
Total		130,338.83	130,338.83

Adjusting Journal Entries JE # 5

To book retainage on CIP as of year end.

08-485-325	STREET PROGRAM	84,872.00	
08-485-328	FIRE STATION RENOVATIONS	17,377.50	
08-485-333	FIRE STATION #2 CONSTRUCTION	69,097.08	
08-485-340	TELEPHONE & FIBER	17,012.84	
08-485-406	WATER PROJECT - ELEV. STORAGE	15,162.00	
38-438-318	HWY 90 WATERLINE CONSTRUCTION	24,874.60	
08-002-0230	Retainage Payable		203,521.42
38-002-0230	Retainage Payable		24,874.60
Total		228,396.02	228,396.02

Adjusting Journal Entries JE # 6

To accrue ER portion of TMRS at year end.

01-401-006	TMRS REQUIREMENTS	3,627.87	
01-403-006	TMRS REQUIREMENTS	16,364.00	
01-404-006	TMRS REQUIREMENTS	1,813.69	
01-405-006	TMRS REQUIREMENTS	661.77	
01-406-006	TMRS REQUIREMENTS	18,716.63	
01-407-006	TMRS REQUIREMENTS	619.44	
01-409-006	TMRS REQUIREMENTS	4,450.33	
01-410-006	TMRS REQUIREMENTS	1,905.43	
01-411-006	TMRS REQUIREMENTS	661.90	
01-412-006	TMRS REQUIREMENTS	2,853.27	
01-413-006	TMRS REQUIREMENTS	911.19	
01-415-006	TMRS REQUIREMENTS	885.28	
01-417-006	TMRS REQUIREMENTS	1,630.28	
01-419-006	TMRS REQUIREMENTS	1,640.57	
02-420-006	TMRS REQUIREMENTS	3,232.87	
02-450-006	TMRS REQUIREMENTS	2,813.09	
03-430-006	TMRS REQUIREMENTS	507.54	
35-435-006	TMRS REQUIREMENTS	2,571.99	
01-002-0195	TMRS PAYABLE		56,741.65
02-002-0195	TMRS PAYABLE		6,045.96
03-002-0195	TMRS PAYABLE		507.54
35-002-0195	TMRS PAYABLE		2,571.99
Total		65,867.14	65,867.14

Adjusting Journal Entries JE # 7

To adjust pension balances as of year end.

02-001-0280	DEFERRED OUTFLOWS TMRS	5,696.22	
02-001-0281	DEFERRED OUTFLOWS PENSION	102,519.81	
02-002-0380	DEFERRED INFLOWS RELATED TO PE	181,334.45	
03-001-0381	DEFERRED OUTFLOWS PENSION	8,496.77	
03-002-0375	DEFERRED INFLOWS PENSION	22,204.12	
03-002-0377	NET PENSION LIABILITY	1,515.90	
02-001-0281	DEFERRED OUTFLOWS PENSION		65.77
02-002-0277	NET PENSION LIABILITY		172,528.49
02-002-0380	DEFERRED INFLOWS RELATED TO PE		102,519.81
02-420-006	TMRS REQUIREMENTS		7,218.21
02-450-006	TMRS REQUIREMENTS		7,218.20
03-001-0380	DEFERRED OUTFLOWS TMRS		3,559.86
03-001-0381	DEFERRED OUTFLOWS PENSION		10.40
03-002-0375	DEFERRED INFLOWS PENSION		8,496.77
03-430-006	TMRS REQUIREMENTS		20,149.76
Total		321,767.27	321,767.27

Adjusting Journal Entries JE # 8

To true up receivables.

02-001-0238	DUE FROM CITY OF HARDIN	87,132.36	
02-001-0237	DUE FROM CITY OF AMES		18,000.00
02-002-0262	DEFERRED REVENUE		69,132.36
02-420-0375	Bad Debt		
Total		87,132.36	87,132.36

Adjusting Journal Entries JE # 9

To record utility capital assets.

02-001-0250	PROPERTY PLANT & EQUIP	69,481.00	
02-001-3351	CONSTRUCTIN IN PROGRESS	526,102.54	
03-001-0350	PLANT PROPERTY & EQUIP	6,031,225.80	
08-485-403	Transfer out to Other Funds	526,102.54	
38-001-3351	CONSTRUCTIN IN PROGRESS	248,746.35	
02-302-5010	TRANSFER FROM OTHER FUNDS		526,102.54
02-420-239	INSURANCE REIMB VEHICLE REPAIR		20,681.00
02-420-244	MAINTENANCE WATER LINES		48,800.00
08-485-404	WATER PROJECT HWY 90		54,154.00
08-485-405	WATER PROJECT - BYPASS PLANT		12,700.00
08-485-406	WATER PROJECT - ELEV. STORAGE		334,035.54
08-485-412	WASTEWATER - MINGLEWOOD		125,213.00
32-001-1151	PROPERTY - CIP		6,031,225.80
38-438-318	HWY 90 WATERLINE CONSTRUCTION		248,746.35
Total		7,401,658.23	7,401,658.23

Adjusting Journal Entries JE # 10

To record utility capital asset depreciation.

02-450-0353	Depreciation Expense	858,192.90	
03-430-0370	Depreciation Expense	527,568.32	
02-001-0251	ALLOW.FOR DEPRECIATION		858,192.90
03-001-0355	ALLOW.FOR DEPRECIATION		527,568.32
Total		1,385,761.22	1,385,761.22

Adjusting Journal Entries JE # 11

To true up comp. absences as of 9.30.23.

02-002-0270	COMPENSATED ABSENCES PAYABLE	5,301.45	
03-430-002	SALARIES OPERATION	5,385.69	
02-420-002	SALARIES OPERATION		5,301.45
03-002-0370	COMPENSATED ABSENCES PAYABLE		5,385.69
Total		10,687.14	10,687.14

Adjusting Journal Entries JE # 12

To true up sales tax revenue and receivable for year 2023.

01-301-0118	1% SALES TAX	8,405.78	
09-001-0995	Due From Other Funds	8,405.78	
21-001-2500	DUE FROM STATE	22,608.23	
BWC 01-001- 0130	SALES TAXES RECEIVABLE	21,644.52	
BWC 01-001- 0130	SALES TAXES RECEIVABLE	30,786.79	
BWC 01-001- 0130	SALES TAXES RECEIVABLE	354,057.26	
01-001-0188	DUE FROM STATE/FEDERAL AGENCY		361,272.10
01-002-0199	DUE TO PUBLIC ACCESS		8,405.78
01-301-0118	1% SALES TAX		14,429.68
01-301-0118	1% SALES TAX		30,786.79
09-309-0191	COMCAST 1% PEG		4,164.12
09-309-0191	COMCAST 1% PEG		4,241.66
21-321-0101	SALES TAX REVENUE		22,608.23
Total		445,908.36	445,908.36

Adjusting Journal Entries JE # 13

To record debt payments

02-002-0275	BONDS PAYABLE	180,000.00	
02-450-622	2016A CLEAN WATER PRINCIPAL	90,000.00	
02-450-625	BOND ESCROW AGENT FEES	1,550.00	
38-002-0269	ACCRUED INTEREST PAYABLE	65,383.19	
38-002-0275	BONDS PAYABLE	140,000.00	
02-420-622	2016B DRINKING WATER PRINCIPAL		90,000.00
02-450-617	BOND PAYMENT CO 2022 PRINCIPAL		140,000.00
02-450-622	2016A CLEAN WATER PRINCIPAL		90,000.00
02-450-624	BOND ISSUANCE COSTS A		91,550.00
38-450-0623	Interest on Bond Payments		65,383.19

Total	476,933.19	476,933.19
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Adjusting Journal Entries JE # 14

To record CY activity.

11-001-0272	BOND PREMIUM	968.74	
11-002-0275	BONDS PAYABLE	150,000.00	
21-002-0275	NOTE PAYABLE	337,502.35	
11-490-0620	Principal Series 2014		150,000.00
11-490-619	INTEREST 2014		968.74
21-421-0625	Principal on hgac loan		337,502.35
Total		488,471.09	488,471.09

Adjusting Journal Entries JE # 15

To record Cetera and Ameriprise Investment activity.

01-301-0112	INTEREST INCOME	55,838.51	
01-301-0112	INTEREST INCOME	78,516.65	
01-301-0122	EMERGENCY MEDICAL SERVICE	1,316.10	
01-301-0122	EMERGENCY MEDICAL SERVICE	16,872.10	
03-001-0312	CETERA INVESTMENT	7,152.18	
05-001-0511	CETERA INVESTMENTS	87,658.30	
05-001-0512	AMERIPRISE INVESTMENTS	152,820.59	
05-001-0512	AMERIPRISE INVESTMENTS	271,588.08	
05-425-710	TRANSFER TO OTHER FUNDS	55,838.51	
05-425-710	TRANSFER TO OTHER FUNDS	96,704.85	
01-301-0127	TRSF. FROM UTILITY FUNDS		96,704.85
01-301-0208	TRANSFER IN FROM OTHER FUNDS		55,838.51
03-303-3007	INTEREST EARNED		7,152.18
05-001-0513	AMERIPRISE INVESTMENTS CASH		271,588.08
05-305-5007	INTEREST EARNED		143,496.81
05-305-5007	INTEREST EARNED		249,525.44
Total		824,305.87	824,305.87

Adjusting Journal Entries JE # 16

To record amortization of bond discounts.

02-420-623	2016B DRINKING WATER INTEREST	2,013.40	
02-450-623	2016A CLEAN WATER INTEREST	1,634.80	
38-002-0180	FUND BALANCE	393,123.90	
BWC 38-002-6011	Premium on Bonds Issued	19,656.20	
02-001-0273	ACCUM AMORTIZATION 2016A		1,634.80
02-001-0275	ACCUM AMORTIZATION 2016B		2,013.40
38-450-0623	Interest on Bond Payments		19,656.20
BWC 38-002-6011	Premium on Bonds Issued		393,123.90
Total		416,428.30	416,428.30

Adjusting Journal Entries JE # 17

To record inventory balances as of 9/30/2023.

01-001-0144	INVENTORY	22,113.78
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02-420-125	MATERIALS & SUPPLIES	13,040.52	
03-001-0344	INVENTORY	139,528.35	
01-409-125	MATERIAL & SUPPLIES		22,113.78
02-001-0244	INVENTORY		13,040.52
03-430-259	MAINTENANCE SUBSTATION		139,528.35
Total		174,682.65	174,682.65

Adjusting Journal Entries JE # 18

To correct beginning fund balance.

01-301-0115	MISCELLANEOUS INCOME	3,180.00	
23-002-2380	FUND BALANCE	135,712.25	
25-001-2510	CASH	1,006.75	
01-002-0180	FUND BALANCE		3,180.00
23-001-2340	DUE FROM STATE		135,712.25
25-002-2580	FUND BALANCE		1,006.75
Total		139,899.00	139,899.00

Adjusting Journal Entries JE # 19

To properly accrues utilities for year 2023;

03-303-3001	ELECT. REVENUE BILLED	16,425.47	
BWC 02-001-0231	AUDIT ACCRUALS	75,476.50	
BWC 04-001-0431	AUDIT ACCRUALS	6,007.62	
02-302-2001	WATER COLLECTIONS		40,438.18
02-302-5001	SEWER COLLECTIONS		35,038.32
04-304-4001	SOLID WASTE COLLECTIONS		6,007.62
BWC 03-001-0331	AUDIT ACCRUALS		16,425.47
Total		97,909.59	97,909.59

Adjusting Journal Entries JE # 20

To adjust FY 2023 Accounts Receivable to reflect year-end AR aging report

02-001-0230	ACCOUNTS RECEIVABLE-WATER	5,981.23	
02-001-0235	ACCOUNTS RECEIVABLE-SEWER	5,305.69	
03-001-0330	ACCOUNTS RECEIVABLE	35,268.82	
02-302-2001	WATER COLLECTIONS		5,981.23
02-302-5001	SEWER COLLECTIONS		5,305.69
03-303-3001	ELECT. REVENUE BILLED		35,268.82
Total		46,555.74	46,555.74

Adjusting Journal Entries JE # 21

To reverse prior year receivable.

31-002-0171	DEFERRED GRANT REVENUE	397,453.72	
31-321-0102	GRANT REVENUE	711.33	
31-001-3193	DUE FROM STATE		398,165.05
Total		398,165.05	398,165.05

Adjusting Journal Entries JE # 22

To accrue grant receivables for the year.

08-001-3193	GRANT RECEIVABLE	105,073.20	
39-001-3193	GRANT RECEIVABLE	30,887.50	
08-308-8005	TDHCA GRANT REV FIRESTATION 2		105,073.20
39-339-0102	GRANT REVENUE		30,887.50
Total		135,960.70	135,960.70

Adjusting Journal Entries JE # 23

To record current year activity for golf cart lease.

BWC 35-435-410	Principal- Golf Carts	23,825.74	
BWC 35-435-415	Interest- Golf Carts	2,194.82	
BWC 35-435-420	Conroe Golf Cars - Principal	12,500.00	
35-435-404	LEASE		38,520.56
Total		38,520.56	38,520.56

Adjusting Journal Entries JE # 24

To record franchise fee receivable FY 2023

BWC 01-001-0133	FRANCHISE FEE RECEIVABLE	46,439.36	
01-301-0108	FRANCHISE FEE		46,439.36
Total		46,439.36	46,439.36

Adjusting Journal Entries JE # 25

To record accrued payables as of 9/30/2023.

01-002-0220	AP PENDING	70,367.24	
01-401-114	FOOD EXPENSE	29.00	
01-402-114	FOOD EXPENSE - MEALS	354.86	
01-403-316	UTILITIES	2,261.21	
01-403-325	EMS COLLECTION FEE	5,939.13	
01-403-333	STATE FEES	449.54	
01-403-406	CONTRACTOR MOWING SERVICES	796.00	
01-404-316	UTILITIES	3,869.84	
01-404-406	CONTRACTOR MOWING SERVICES	392.00	
01-405-314	TRAVEL	27.97	
01-406-316	UTILITIES	1,090.04	
01-406-406	CONTRACTOR MOWING SERVICES	600.00	
01-406-412	A/C MAINTENANCE CONTRACT	809.00	
01-407-319	LEGAL EXPENSE	1,062.00	
01-409-228	GAS-OIL-TIRES	151.00	
01-409-316	UTILITIES - DRAINAGE	337.24	
01-410-230	MAINTENANCE - SPLASH PARK	2,931.78	
01-410-316	UTILITIES	1,881.29	
01-410-406	CONTRACTOR MOWING SERVICES	4,980.00	
01-413-212	MAINTENANCE BUILDING	220.00	
01-413-316	UTILITIES	1,566.62	
01-414-316	UTILITIES	1,703.76	
01-414-406	CONTRACTOR MOWING SERVICES	690.00	
01-414-407	A/C MAINTENANCE CONTRACT	1,681.00	
01-415-406	CONTRACTOR SERVICES	5,380.00	

01-416-318	AUDIT SERVICES	8,500.00	
01-416-319	LEGAL EXPENSE	7,680.00	
01-417-316	UTILITIES	1,334.55	
01-417-406	CONTRACTOR MOWING SERVICES	392.00	
01-419-316	UTILITIES	66.16	
02-002-0220	AP PENDING	83.96	
02-420-248	MAINTENANCE WATER PLANT	42.25	
02-420-316	UTILITIES	35.00	
02-420-316	UTILITIES	8,657.80	
02-420-322	ENGINEERING SERVICES	11,900.00	
02-420-406	CONTRACTOR MOWING SERVICES	1,812.00	
02-450-316	UTILITIES	2,056.02	
02-450-316	UTILITIES	14,659.63	
02-450-322	ADMIN. ENGINEERING PROJECTS	102.51	
02-450-406	CONTRACTOR MOWING SERVICES	820.00	
03-002-0220	AP PENDING	18.60	
03-430-259	MAINTENANCE SUBSTATION	5,160.00	
03-430-261	CONTRACT SERVICES	14,925.18	
03-430-316	UTILITIES	241.09	
03-430-404	CONTINGENCY	86,762.73	
08-485-328	FIRE STATION RENOVATIONS	9,710.00	
08-485-328	FIRE STATION RENOVATIONS	11,155.57	
08-485-328	FIRE STATION RENOVATIONS	211,976.26	
08-485-333	FIRE STATION #2 CONSTRUCTION	84.40	
08-485-340	TELEPHONE & FIBER	7,793.70	
08-485-340	TELEPHONE & FIBER	163,092.30	
08-485-405	WATER PROJECT - BYPASS PLANT	12,700.00	
08-485-406	WATER PROJECT - ELEV. STORAGE	10,000.00	
08-485-406	WATER PROJECT - ELEV. STORAGE	33,975.00	
08-485-406	WATER PROJECT - ELEV. STORAGE	48,899.54	
08-485-412	WASTEWATER - MINGLEWOOD	29,224.22	
08-485-434	PARK SEWER SYSTEM	99.99	
21-421-309	MARKETING & ADVERTISING	84.91	
21-421-319	LEGAL FEES	90.00	
29-429-402	HOT TAX REFUND	5,819.37	
32-432-301	STREET LIGHT CONVERSION	3,642.87	
32-432-302	LIBERTY FEEDERS	3,287.86	
32-432-315	CITY PARK BALLFIELDS	11,846.35	
35-002-0220	AP PENDING	37.20	
35-435-308	DUES & MEMBERSHIP	1,100.80	
35-435-312	MAINTENANCE BUILDING	8,675.13	
38-438-318	HWY 90 WATERLINE CONSTRUCTION	157,380.75	
39-439-321	ENGINEERING	17,305.75	
39-439-326	ADMINISTRATIVE SERVICES	8,750.00	
01-002-0220	AP PENDING		56,900.99
01-002-0220	AP PENDING		
01-401-308	DUES & MEMBERSHIP		58.32
01-402-313	PROFESSIONAL DEVELOPMENT		49.28
01-403-308	DUES & MEMBERSHIPS		117.44
01-404-308	DUES & MEMBERSHIP		132.72
01-405-308	DUES & MEMBERSHIPS		25.64
01-406-226	MAINTENANCE EQUIPMENT		29,000.00
01-406-308	DUES & MEMBERSHIP		471.08
01-406-313	PROFESSIONAL DEVELOPMENT		275.00

01-407-221	MAINTENANCE - SOFTWARE	1,200.00	
01-407-308	DUES & MEMBERSHIP	37.20	
01-409-308	DUES & MEMBERSHIP	25.64	
01-410-226	MAINTENANCE EQUIPMENT	18.60	
01-411-226	MAINTENANCE EQUIPMENT	18.60	
01-412-308	MEMBERSHIP DUES	81.44	
01-413-226	MAINTENANCE EQUIPMENT	25.64	
01-414-226	MAINTENANCE EQUIPMENT	14.08	
01-415-308	DUES AND MEMBERSHIPS	69.88	
01-416-221	MAINTENANCE SOFTWARE	2,578.00	
01-416-221	MAINTENANCE SOFTWARE	22,000.00	
01-416-322	PROFESSIONAL SERVICES	10,000.00	
01-417-226	MAINTENANCE EQUIPMENT	39.72	
01-419-221	MAINTENANCE SOFTWARE	4,320.00	
01-419-326	MAINTENANCE OFFICE EQUIPMENT	83.96	
02-002-0220	AP PENDING	40,085.21	
02-420-308	DUES & MEMBERSHIP	44.24	
02-450-308	DUES & MEMBERSHIPS	39.72	
03-002-0220	AP PENDING	107,089.01	
03-430-308	DUES & MEMBERSHIP	18.60	
08-002-0220	AP PENDING	538,710.97	
21-002-0220	AP PENDING-POOLED CASH	174.91	
29-002-0220	AP PENDING	5,819.37	
32-002-0220	AP PENDING	18,777.07	
35-002-0220	AP PENDING	9,775.93	
35-435-308	DUES & MEMBERSHIP	37.20	
39-002-0220	AP PENDING	26,055.75	
BWC 38-002-0220	AP Pending		157,380.75
Total		1,031,551.96	1,031,551.96

Adjusting Journal Entries JE # 26

To record lease proceeds for new Golf Cart lease.

35-435-495	CAPITAL OUTLAY	21,500.00	
35-335-090	LEASE PROCEEDS		21,500.00
Total		21,500.00	21,500.00

Adjusting Journal Entries JE # 27

To remove items from AP that shouldn't be included as of YE.

01-407-221	MAINTENANCE - SOFTWARE	1,200.00	
01-419-221	MAINTENANCE SOFTWARE	4,320.00	
20-002-0160	ACCOUNTS PAYABLE	6,065.08	
01-002-0220	AP PENDING		5,520.00
20-002-2029	AFLAC / FBR		3,807.52
20-002-2030	AFLAC / FBR AFTER TAX		2,257.56
Total		11,585.08	11,585.08

Adjusting Journal Entries JE # 28

To record transfer of electric infrastructure from SRMPA.

03-001-0350	PLANT PROPERTY & EQUIP	9,683,889.63	
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03-001-0355	ALLOW.FOR DEPRECIATION		5,920,172.40
03-303-3015	CAPITAL CONTRIBUTIONS		3,763,717.23
Total		9,683,889.63	9,683,889.63

February 2, 2024

To the City Council and Management
City of Liberty, Texas

In planning and performing our audit of the financial statements of the City of Liberty, Texas (the "City"), as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

We consider the following deficiencies in the entity's internal control to be material weaknesses:

1. EFFECTIVE CONTROLS OVER FINANCIAL STATEMENT DISCLOSURE

Finding

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. Under professional standards, we have to assess the City's controls over preparing the financial statements including assessing the skills and competencies necessary to prevent, detect, and correct a material misstatement. A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. Control deficiencies exist when the City does not have controls over preparation of the financial statements which would prevent or detect a misstatement in the financial statements. As part of our audit, management requested us 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. The outsourcing of these services is not unusual for a City of this size. However, we cannot be considered part of the City's internal control over financial reporting. We also determined that certain adjustments were required that were material to the financial statements. Accordingly, we consider these control deficiencies over financial reporting to be material weaknesses.

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.

Other matters are any additional noteworthy items that are unrelated to internal control such as compliance with laws and regulations. In addition, we noted other matters involving the internal control and its operation:

2. CENTRALIZED PURCHASING

Finding

The purchasing function for the City has traditionally been performed by the department heads and reviewed by management. As a result, there are variations in practice which may make it difficult for management to verify compliance with all bidding requirements and to make sure the City is purchasing from the most prudent vendor. If it is centralized, the purchasing function can be reformed into a specialized process which creates consistency in practice, takes advantage of volume discounts, and ensures compliance with laws and regulations.

Recommendation

The City should consider designating an employee to handle the purchasing process for all departments or research the cost/benefit of adding an additional employee to handle this. In the absence of a dedicated purchasing department or officer, the employees with responsibility over purchasing should be familiar with municipal purchasing guidelines and laws. We recommend that all department heads attend Purchasing Training (bidding,

HUB, internal policies, etc.) Subsequent training should be provided as needed to maintain knowledge with purchasing laws and City policy.

3. NEW ACCOUNTING STANDARD – GASB NO. 101 – COMPENSATED ABSENCES

Finding

GASB 101, *Compensated Absences*, replaces GASB 16, *Accounting Compensated Absences*. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. GASB Statement No. 101 is effective for fiscal years beginning after December 15, 2023. For September 30th governments that means on October 1, 2024.

The new guidance introduces three criteria for recording a liability in financial statements prepared using the economic resources measurement focus (often referred to as a “full accrual” basis). A liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered.
- The leave accumulates.
- The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means (likelihood of more than 50 percent).

The most significant impact will be the change to sick leave and how it is accounted for. Under GASB 16, governments have two options in accounting for sick leave, both of which only require the government to accrue for sick time that will be paid in the form of a termination payment. Under GASB 101, sick leave will be calculated in the same manner as any other type of compensated absence. Governments will be required to accrue for time that has accumulated and is likely to be used, even if the employee will never be eligible for a termination payment related to unused time. In addition, the threshold for when to recognize a liability related to expected future payment (or use under GASB 101) decreased from “probable” (likely) to “more likely than not” (likelihood of 50% or higher).

Recommendation

The City should begin planning for an increase in their compensated absence liability if Sick Leave has not previously been accrued. In addition, the City should begin assessing the approach and assessment of the likelihood that compensated absences will be utilized and therefore accrued.

This communication is intended solely for the information and use of the City Council and management, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

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

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS ORDERING A GENERAL ELECTION TO BE HELD ON THE 4TH DAY OF MAY, 2024 FOR THE PURPOSE OF ELECTING A MAYOR AND THREE COUNCIL MEMBERS; 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 CLERK OFFICE; 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.

Department: Administration

Subject: General Election Order

Background: This Ordinance calls for an election to be held on May 4, 2024, for the purpose of electing a Mayor and three (3) City Council Members. Those Council Members whose terms expire in May are: Mayor Carl Pickett and Council Members Chipper Smith, Ed Seymour and Tommy Brents.

Additionally, City Council is requested to authorize the City Manager to execute an Election Services Contract with the Liberty County Elections Officer.

Funding Source: General Fund

Staff Recommendation: Staff recommends approval of the ordinance calling for an election on May 4, 2024, and authorizing the City Manager to execute an Election Services Contract with the Liberty County Elections Officer.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Administration
Category: Ordinance

Ordinance

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS ORDERING A GENERAL ELECTION TO BE HELD ON THE 4TH DAY OF MAY, 2024 FOR THE PURPOSE OF ELECTING A MAYOR AND THREE COUNCIL MEMBERS; 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 CLERK OFFICE; 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.

BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS:

Section 1.

It is hereby ordered that a General Election be held in the City of Liberty, Texas ("City") on the first Saturday in May, the 4th day of May 2024, at which election the qualified voters of the City will elect a Mayor and three Councilmembers which shall hold office for a period of two (2) years.

Section 2.

That the election be held jointly between the City of Liberty, Liberty Independent School District, and any other contracting entities. The election shall be conducted by the Liberty County Clerk as stated per the terms of the 2024 Joint Election Agreement and Elections Services Contract. The City Council authorizes the Mayor to sign the 2024 Joint Election Agreement and Election Services Contract with the Liberty County Elections Administrator.

Section 3.

The present boundaries of the City of Liberty constitute one election precinct, and the polls shall be open for voting on Election Day, May 4, 2024, from 7:00 a.m. until 7:00 p.m. at the following polling places. The Liberty County Elections Administrator shall have the authority to add and/or remove polling locations as deemed appropriate.

- Pct. 1 Rye/Romayor (consolidated with Precinct 2)
- Pct. 2 Moss Hill United Pentecostal Church, 127 Hwy. 105 E, Liberty, Texas
- Pct. 3 Hardin City Hall, 142 C.R. 2010, Hardin, Texas (Curbside voting available)
- Pct. 4 Devers Elementary School, 201 Chism St., Devers, Texas
- Pct. 6 Calvary Baptist Church, 15 C. R. 129, Liberty, Texas
- Pct. 7 The Sanctuary Pentecostal Church, 100 E. Hanson St., Cleveland, Texas

Pct. 8 Dolen Baptist Church Gym, 10078 F.M. 787, Cleveland, Texas
Pct. 9 Hi-Way Tabernacle, 108 C.R. 2250, Cleveland, Texas
Pct. 10 St. Anne's Catholic Church Hall, C.R. 622 & F.M. 686, Eastgate (Dayton), Texas
Pct. 11 Sacred Heart Catholic Church, 3730 F.M. 160, Raywood, Texas
Pct. 13 Hull-Daisetta High School, 117 N. Main St., Daisetta, Texas
Pct. 18 Mother of Mercy Catholic Church, 101 Donatto Drive, Liberty, Texas
Pct. 19 Jack Hartel Admin. Building, 318 San Jacinto St., Liberty, Texas (Curbside voting available)
Pct. 20 Cleveland Civic Center, 210 Peach Ave., Cleveland, Texas (Curbside voting available)
Pct. 21 Kenefick Southern Baptist Church, 3536 F.M. 1008, Kenefick, Texas
Pct. 22 Dayton Community Center, 801 S. Cleveland St., Dayton, Texas (Curbside voting available)
Pct. 23 Sante Fe Administration Building, 1680 C.R. 3549, Cleveland, Texas
Pct. 24 Pathways Church, 9160 F.M. 1409, Dayton, Texas
Pct. 25 Tarkington Prairie Baptist Church, 25 C.R. 306, Cleveland, Texas
Pct. 26 Cleveland (consolidated with Precinct 7)
Pct. 30 Pleasant Hill Baptist Church, 803 S. Colbert St., Dayton, Texas
Pct. 31 Plum Grove City Hall, 155 C.R. 345, Plum Grove, Texas

Section 4.

The Liberty County Clerk shall act as Contracting Officer and Early Voting Clerk. The location for Early Voting for such election is hereby designated as:

EARLY VOTING POLLING PLACES:

Jack Hartel Building
318 San Jacinto Street
Liberty, Texas 77575

Hardin City Hall
142 C.R. 2010
Hardin, Texas

Cleveland Civic Center
210 Peach Avenue
Cleveland, Texas

Dayton Community Center
801 S. Cleveland St.
Dayton, Texas 77535

The Sanctuary Pentecostal Church
100 E. Hanson St.
Cleveland, Texas

Early voting by personal appearance shall be conducted on the dates and times set forth below:

- Monday, April 22nd through Friday, April 26th from 9:00 a.m. to 6:00 p.m.
- Saturday, April 27th from 7:00 a.m. to 7:00 p.m.,
- Sunday, April 28th from 1:00 p.m. to 7:00 p.m.
- Monday, April 29th and Tuesday, April 30th from 7:00 a.m. to 7:00 p.m.

The Liberty County Clerk's address to which ballot applications and ballots voted by mail may

be sent is:

Liberty County Elections
Liberty County Clerk

P.O. Box 369
Liberty, Texas 77575

All requests for early voting ballots by mail that are received by the City of Liberty will be transported to the Liberty County Elections, Liberty County Courthouse, 1923 Sam Houston, Liberty, Texas 77575.

Election officials for the City's Early Voting and Election Day Polling Locations shall be designated by the Contracting Officer, in accordance with the provisions of the Texas Election Code.

Section 5.

All election equipment, election supplies, and election services used to coordinate, supervise, and administer the Joint Election shall be in accordance with the provisions of the Texas Election Code. Each polling location for both early voting and election day voting shall be accessible to disabled voters. The Contracting Officer shall prepare the voting system for polling locations during Early Voting and on Election Day. Election materials as outlined in the Texas Election Code, shall be printed in both English and Spanish for use at the polling place and for Early Voting and Election Day for said election.

Section 6.

Notice of this election shall be published in the official newspaper of the City not earlier than the 30th day or later than the 10th day before election day, and shall be posted in the place used to post notice of City of Liberty's City Council Meetings not later than the 21st day before election day, in accordance with the provisions of the Texas Election Code.

Section 7.

Said election shall be held in accordance with the Texas Election Code and the Federal Voting Rights Act of 1965, as amended. The Mayor and/or the City's Attorney are hereby authorized and directed to make any filings required by the Federal Voting Rights Act. The Mayor and/or the City's Attorney are further authorized and directed to take any action necessary to comply with provisions of the Texas Election Code, the Federal Voting Rights Act and the terms and provisions of the 2024 Joint Election Agreement and Election Services Contract.

Section 8.

That if any section, subsection, sentence, clause, or phrase of this order should for any reason be held to be unconstitutional or invalid by a court of competent jurisdiction, such invalidity shall

not affect the remaining portions of this order, and to such end the various portions and provisions of this order are declared to be severable; and the City Council of the City of Liberty, Texas, declares it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

Section 9.

This Order 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, on this 13th day of February 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas



**2024 ELECTION SERVICES CONTRACT
WITH THE COUNTY ELECTIONS OFFICER
STATE OF TEXAS, COUNTY OF LIBERTY**

THIS CONTRACT is made and entered into this the _____ day of _____, 2024, by and between Lee Haidusek Chambers, Liberty County Clerk, hereinafter referred to as the “Contracting Officer,” and _____, the Local Political Subdivision, hereinafter referred to as “the LPS,” pursuant to the authority under Section 31.092(a), Texas Election Code.

THIS CONTRACT is entered into for and in consideration of the mutual covenants and promises hereinafter set out, and for the purpose of ensuring that the Contracting Officer and the LPS understand the tasks each is to perform in connection with the election for the May 4, 2024 election.

Duties and Services of the Contracting Officer.

Election services, equipment, and materials described in this contract provided by the Contracting Officer shall be reported to the SOS via the SOS-prescribed primary finance system by the Contracting Officer and the SOS shall pay the Contracting Officer directly. The election shall be conducted utilizing countywide polling places as normally ordered by the Commissioners Court. Any statutory duties required of the Contracting Officer beyond this Contract shall be a cost borne by Liberty County. Costs not payable with state appropriated primary funds, including candidate filing fees, shall be paid from non-state funded sources. The Contracting Officer shall be responsible for performing the following duties and furnishing the following services and equipment in connection with the elections:

1.1 Determine the polling places for the joint primary election and contact the owners or custodians of the designated polling places and arrange for their use in the elections. The Contracting Officer may, after consultation with the Parties, determine whether to consolidate voting precincts.

- 1.2 Conduct one or more election schools, and notify the election judges of the dates, times, and places of such schools. Election judges or clerks will not be paid for attending such schools (See 1 T.A.C. §§ 81.120(a) & 81.121(c).)
- 1.3 Program, or arrange to have programmed, the ballot.
- 1.4 Post on the County's internet website and arrange to have published the legal notice of the first test of the electronic tabulating equipment as provided in Section 127.096, Texas Election Code, and/or the legal notice of the logic and accuracy test of the direct recording electronic ("DRE") voting machines as provided in Section 129.023(b), Texas Election Code, as applicable, and conduct all required tests of the electronic tabulating equipment under Sections 127.096-127.098, Texas Election Code, or the voting system that uses other electronic voting systems in accordance with advisories issued by the Secretary of State, respectively.
- 1.5 In accordance with Section 172.1112, Texas Election Code, post a notice of the election (and of any runoff election) and a notice of any consolidated precincts, if applicable, on the county's Internet website. If the LPS does not maintain a website, the notice must be posted on the bulletin board and/or electronic kiosk used for posting notices of meetings of Commissioner's Court. The notice must contain the information set forth in Section 4.004, Texas Election Code and be posted within the time frame set forth in Section 4.003(b), Texas Election Code.
- 1.6 Procure and distribute all necessary election supplies, including, without limitation, ballot paper, printer ink, election kits, office supplies such as paperclips, pens, etc., ballot boxes, and voting booths.
- 1.7 Procure all necessary voting machines and equipment, prepare them for use at the early voting locations and at the election day polling places, and transport them (or arrange to have them transported) to and from the early voting locations and at the election day polling places.
- 1.8 Arrange for the use of a central counting/central accumulation station and for the central counting station manager and tabulating personnel and equipment needed at the counting/accumulation station and assist in the preparation of programs and the test materials for the tabulation of ballots to be used with electronic voting equipment.
- 1.9 Obtain voter registration lists from the voter registrar to be used during early voting and on election day.
- 1.10 Assist in the general overall supervision of the election and the runoff election and provide advisory services in connection with the decisions to be made and the actions to be taken by the officers of the LPS who are responsible for holding the election and the runoff election.

1.11 Prepare the unofficial tabulation of precinct results on election night in accordance with Section 172.113, Texas Election Code.

1.12 Submit Election Night Returns ("ENR") electronically to the Texas Secretary of State (hereinafter referred to as "SOS") in the form requested by the SOS in accordance with Chapter 68, Texas Election Code.

1.13 Prepare and submit to the SOS an electronic report of the number of votes, including early voting votes, received in each county election precinct by each candidate for the offices of President and Vice-President of the United States (if applicable), statewide offices, the offices of U.S. Representative, state senator, or state representative, district offices, county or precinct offices in accordance with Sections 67.017 and 172.124, Texas Election Code.

2. Duties and Services of the LPS.

The LPS shall be responsible for performing the following duties in connection with the election and the runoff election:

2.1 As soon as possible after the final candidate filing deadline (or in the case of a runoff election, after the canvass of the election), certify in writing to the Contracting Officer: (i) the candidates' names (as they are to appear on the ballot) and offices; and (ii) any referenda under Section 1251, Texas Government Code (in English and Spanish) that are to appear on the ballot, to allow sufficient time to prepare the ballot and to conduct any necessary logic and accuracy testing.

2.2 Date stamp and then deliver immediately to the Contracting Officer all applications for mail ballots that it receives.

2.3 Prepare the election order and resolutions. The LPS shall be responsible for having the required election notice under Section 4.003, Texas Election Code, timely published in the newspaper. The LPS shall also be responsible for timely posting the notice required under Section 4.0093(b), Texas Election Code, in the proper locations. The LPS is responsible for ensuring that all necessary documents are in both English and Spanish. The LPS shall conduct its canvass using materials provided by the Contracting Officer.

2.4 Work with the Contracting Officer to determine whether there will be a consolidation of county voting precincts for the election and run-off election, if necessary, and designate the polling place for each voting precinct for the election and run-off election, if necessary.

3. Compensation, Billing, and Payment

3.1 For the performance of duties and services and the providing of equipment and supplies under Paragraph 1 above, the LPS shall pay the Contracting Officer for the actual expenses she incurs in accordance with Section 31.100, Texas Election Code, and the leasing fees allowed under Section 123.032, Texas Election Code, including without limitation, the costs and expenses of election supplies; newspaper publication of the testing notice only; use of voting machines and equipment, wages and salaries of the early voting clerks, precinct election judges, alternate judges and election clerks, members of the early voting ballot board, and central counting station personnel; programming the ballot; logic and accuracy testing, and voting machines and equipment transportation. Provided, that nothing herein shall be construed as permitting the Contracting Officer to be paid for costs or expenses for which reimbursement is not allowed under Section 31.100 or other sections of the Texas Election Code.

3.2 For the performance of duties and services and the providing of equipment and supplies under Paragraph 1 above, the LPS shall pay the Contracting Officer a fee of 10% of the total amount of the Contract (but not less than \$75) in accordance with Section 31.100(d), Texas Election Code.

3.3 A cost estimate for the services, equipment, and supplies provided by the Contracting Officer for the election and the runoff election is attached to and made a part of this Contract as Exhibit A. This estimate presumes there will be ten local political subdivisions sharing election expenses. The estimate will change based on the actual number of contracting local political subdivisions for this election.

3.4 Only the actual expenses directly attributable to the Contract may be charged to the LPS by the Contracting Officer, including administrative fees, Section 31.100, Texas Election Code.

3.5 As soon as reasonably possible after the election or the runoff election, the Contracting Officer will submit an itemized invoice to the LPS (i) for the actual expenses he/she incurred as described in Paragraph 3.1 above and (ii) for the Contracting Officer's fee as described in Paragraph 3.2 above. The Contracting Officer will use his/her best efforts to submit the invoice within 30 days after the election or within 10 days after the runoff election.

3.6 The Contracting Officer's invoice shall be due and payable by the LPS to the address set forth in the invoice within 30 days after its receipt by the LPS. If the LPS disputes any portion of the invoice, the LPS shall notify the Contracting Officer within such 30-day period or the invoice will be deemed to be a true and accurate rendering of the amount that is due.

4. Voting.

4.1 The Contracting Officer shall serve as Early Voting Clerk for the election, and by signing this contract, the LPS does hereby appoint her as such. The Contracting Officer shall hire at least 3 temporary clerks to work each day at each Early Voting location. Early Voting by personal appearance for the election shall be conducted during the hours and time period and at the location listed in Exhibit B. These locations are subject to change before the election.

4.2 The Contracting Officer may receive mail ballot applications on behalf of the LPS. All applications for mail ballots shall be processed in accordance with Title 7, Texas Election Code, by the Contracting Officer or her deputies at the Liberty County Courthouse located at 1923 Sam Houston St., Room 209, Liberty, TX 77575.

4.3 If a presiding judge, alternate judge or clerk does not speak both English and Spanish, and the election precinct is one subject to Sections 272.002 and 272.009, Texas Election Code, the Contracting Officer shall ensure that a bilingual election clerk is available by telephone while the polls are open.

4.4 The Contracting Officer will obtain voter registration lists from the voter registrar to be used during early voting as well as the election day and runoff election day.

4.5 In accordance with Section 127, Texas Election Code, the Contracting Officer will supervise the overall conduct of the election. The Contracting Officer and staff shall be available during hours in which the polls are open and from 6:00 a.m. until the completion of vote counting and all tabulation tests on Election Day to render technical support and assistance to voters and election workers.

4.6 The Contracting Officer will forward provisional voting affidavits to the Liberty County Voter Registrar for verification of the provisional voters' status. The Contracting Officer will reconvene the EVBB within the time set forth in Section 65.051, Texas Election Code, for the purpose of determining the disposition of the provisional votes. At the same time the EVBB will review mail ballots timely received under Section 86.007(d), Texas Election Code, to determine whether such will be counted and to resolve any issues with such ballots. Promptly after determination of the provisional votes and resolution of any such mail ballots, the Contracting Officer shall tally the accepted provisional votes and resolved mail ballots, amend the unofficial tabulations and submit new unofficial tabulations to the Parties.

4.7 The Contracting Officer will prepare the unofficial tabulation of precinct results on election night in accordance with Section 127, Texas Election Code. The Contracting Officer and staff shall do election Night intake preparation and intake of election equipment and records starting at 5:30 p.m. on Election Day.

5. Voting System.

The Contracting Officer shall use the Verity Voting system which includes Verity Print device for on-demand ballot printing, Verity Touch and Verity Touch Writer with Verity Access interface for electronic ballot marking assistance, the precinct tally system using Verity Scan, and the mail ballot system purchased by Liberty County from Hart InterCivic, Inc. (“Hart”) for the election. Each Election Day polling location will have at least one Verity Touch with Verity Access interface that is accessible to disabled voters. The Contracting Officer or designee shall prepare the Verity Voting system for each polling location on Election Day.

6. Acknowledgement of Shared Election.

The LPS acknowledges that the Contracting Officer may enter into a similar Election Services Contract with any other entity in the same county. In such event, the LPS agrees to share common polling places, voting equipment and the common set of election workers with the other entities conducting an election.

7. Special Provisions.

7.1 Compensation for Election Workers will be \$12.00 per hour for the election judge and \$12.00 per hour for the alternate judge and clerk(s). The Early Voting Ballot Board Presiding Judge will be paid \$20.00 per hour. The other members of the Early Voting Ballot Board and the Signature Verification Committee shall be paid \$12.00 per hour each. The Central Counting Station Manager will be paid \$20.00 per hour and the other three Central Counting Station workers will be paid \$12.00 per hour each. County employees utilized in conducting the election by the Contracting Officer, including security, will be paid by Liberty County.

7.2 Delivery Fee shall be \$50.00 for transporting the election equipment to and from the voting location to the central accumulating station.

8. General Provisions.

8.1 Nothing contained in the Contract shall authorize or permit a change in the officer with whom or the place at which any document or record relating to the election or to the runoff election is to be filed, the place at which any function is to be carried out, the officers who conduct the official canvass of the election returns, the officer to serve as custodian of the voted ballots or other election records, or any other

nontransferable functions specified by Section 31.096, Texas Election Code or other provisions of Texas law.

8.2 The Contracting Officer is the agent of the LPS for purposes of contracting with third parties with respect to the election expenses within the scope of the Contracting Officer's duties, and the Contracting Officer is not liable for the LPS failure to pay a claim.

8.3 The Contracting Officer shall file copies of this Contract with the County Treasurer and the County Auditor of Liberty County, Texas.

8.4 For purposes of implementing this Contract, the Contracting Officer and the LPS designate the following individuals, and whenever the Contract requires submission of information or notice to the Contracting Officer or the LPS, submission or notice shall be made to these individuals:

For the Contracting Officer:

Name: Lee Haidusek Chambers

Liberty County Clerk

Mailing Address: P.O. Box 369
Liberty, TX 77575

Tel.: (936) 336-4670

Fax: (936) 334-3236

Email: lee.chambers@co.liberty.tx.us

Local Political Subdivision:

Name _____

Mailing Address _____

Tel.: _____

Fax: _____

Email: _____

WITNESS THE FOLLOWING SIGNATURES AND SEALS ON THE RESPECTIVE DATES SHOWN
BELOW:

The Contracting Officer:

Lee Haidusek Chambers

(Seal)

Liberty County Clerk

Date_____

Local Political Subdivision:

By_____

(Seal)

Title_____

Date_____

Early Voting Locations and Election Day Voting Location (subject to change)

Early Voting by personal appearance, with curbside voting available, each weekday at:

Cleveland Civic Center, 210 Peach Avenue, Cleveland, Texas;

The Sanctuary Pentecostal Church, 100 E. Hanson St., Cleveland, Texas;

Hardin City Hall, 142 C.R. 2010, Hardin, Texas;

Dayton Community Center, 801 S. Cleveland St., Dayton, Texas; and

Jack Hartel Community Building, 318 San Jacinto St., Liberty, Texas;

beginning on April 22, 2024, and ending on April 30, 2024.

Hours of early voting will be:

Monday through Friday, April 22-26—9:00 A.M. to 6:00 P.M.

Saturday, April 27—7:00 A.M. to 7:00 P.M.; Sunday, April 28—1:00 P.M. to 7:00 P.M.

Monday through Tuesday, April 29-30—7:00 A.M. to 7:00 P.M.

Election Day voting will be conducted on Saturday, May 4, 2024, between the hours of 7:00 A.M. and 7:00

P.M. at the following locations:

Pct. 1 Rye/Romayor (consolidated with Precinct 2)

Pct. 2 Moss Hill United Pentecostal Church, 127 Hwy. 105 E, Liberty, Texas

Pct. 3 Hardin City Hall, 142 C.R. 2010, Hardin, Texas (Curbside voting available)

Pct. 4 Devers Elementary School, 201 Chism St., Devers, Texas

Pct. 6 Calvary Baptist Church, 15 C. R. 129, Liberty, Texas

Pct. 7 The Sanctuary Pentecostal Church, 100 E. Hanson St., Cleveland, Texas

Pct. 8 Dolen Baptist Church Gym, 10078 F.M. 787, Cleveland, Texas

Pct. 9 Hi-Way Tabernacle, 108 C.R. 2250, Cleveland, Texas

Pct. 10 St. Anne's Catholic Church Hall, C.R. 622 & F.M. 686, Eastgate (Dayton), Texas

Pct. 11 Sacred Heart Catholic Church, 3730 F.M. 160, Raywood, Texas

Pct. 13 Hull-Daisetta High School, 117 N. Main St., Daisetta, Texas

Pct. 18 Mother of Mercy Catholic Church, 101 Donatto Drive, Liberty, Texas

Pct. 19 Jack Hartel Admin. Building, 318 San Jacinto St., Liberty, Texas (Curbside voting available)

Pct. 20 Cleveland Civic Center, 210 Peach Ave., Cleveland, Texas (Curbside voting available)

Pct. 21 Kenefick Southern Baptist Church, 3536 F.M. 1008, Kenefick, Texas

Pct. 22 Dayton Community Center, 801 S. Cleveland St., Dayton, Texas (Curbside voting available)

Pct. 23 Sante Fe Administration Building, 1680 C.R. 3549, Cleveland, Texas

Pct. 24 Pathways Church, 9160 F.M. 1409, Dayton, Texas

Pct. 25 Tarkington Prairie Baptist Church, 25 C.R. 306, Cleveland, Texas

Pct. 26 Cleveland (consolidated with Precinct 7)

Pct. 30 Pleasant Hill Baptist Church, 803 S. Colbert St., Dayton, Texas

Pct. 31 Plum Grove City Hall, 155 C.R. 345, Plum Grove, Texas

Curbside voting is available at the locations designated by calling 936-253-8050.

Limited voting is available only at Jack Hartel Administration Building, 318 San Jacinto St., Liberty,

ESTIMATED ELECTION EXPENSES, MAY 4, 2024, RE-ELECTION*

Judge and Clerks**	\$4,000.00
Pickup and delivery of equipment:	\$ 100.00
Election Equipment Rental: ***	\$1,000.00
Subtotal for Sharable Costs:	\$5,100.00
Early Voting Ballot Board (for provisional and mail votes)	\$ 150.00
Central Counting Station Judges/Clerks	\$ 200.00
Programming of ballots and voting system	\$1,500.00
Election paper and supplies	\$ 500.00
Subtotal:	\$2,350.00
10% Administrative Fee Payable to Liberty County Clerk	\$ 745.00
<u>Grand Total Estimated Election Expenses:</u>	\$8,195.00

*Assumes cost sharing with a minimum of ten other local political subdivisions (LPS)

** Assumes judge @ \$12.00/hr and alternate judge/clerks @ \$12.00/hr

*** User fee as established by commissioner's court is \$165.00/unit per day.

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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, AWARDED THE BID FOR THE FIRE HYDRANT REPLACEMENT PROJECT TO COMPACT TX CONTRACTING, INC.

Department: Water, Wastewater

Subject: Fire Hydrant Replacement Project

Background: The Fiscal Year 2024 Capital Improvement Plan included \$250,000 for the Fire Hydrant Replacement Project. This project would repair/replace twenty-one (21) fire hydrants in all areas of the city. On January 18, 2024, fourteen (14) bids were received for the Fire Hydrant Replacement Project. The bids ranged from the apparent low bid of \$268,000 to the high bid of \$974,300. The low bid was submitted by Compact Tx. contracting, Inc., 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 \$18,000 to cover the total bid cost is available in the Water/Wastewater Fund.

Funding Source: Water/Wastewater Capital Improvement Plan.

Staff Recommendation: Staff recommends approval of the resolution awarding the bid for the Fire Hydrant Replacement Project to Compact Tx. Contracting, Inc.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Water, Wastewater
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, AWARDED THE BID FOR THE FIRE HYDRANT REPLACEMENT PROJECT TO COMPACT TX CONTRACTING, INC.

WHEREAS, the Fiscal Year 2024 Capital Improvement Plan included \$250,000.00 for the Fire Hydrant Replacement Project; and

WHEREAS, this project will repair/replace twenty-one (21) fire hydrants in all areas of the city; and

WHEREAS, on January 18, 2024, fourteen (14) bids were received for the Fire Hydrant Replacement Project, ranging from the apparent low bid of \$268,000.00 to the high bid of \$974,300.00; and

WHEREAS, the apparent low bid was submitted by Compact TX Contracting, Inc., of Houston; and

WHEREAS, City Staff recommends awarding the bid for the Fire Hydrant Replacement Project to Compact TX Contracting, Inc., in the amount of \$268,000.00.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby awards the bid for the Fire Hydrant Replacement Project to Compact TX Contracting, Inc., in the amount of \$268,000.00.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

2024 CITY OF LIBERTY FIRE HYDRANT REPLACEMENT PROJECT BID TABULATIONS

ITEM NO.	ITEM CODE	DESCRIPTION	ESTIMATED QUANTITY	UNIT	* COMPACT TX. CONTRACTING, INC.		RESICOM, INC.		NVT GROUP, LLC.		FAITH UTILITIES, LLC.		ON PAR CIVIL SERVICES, LLC		WATERWAY DIRECTIONAL BORING, LLC		SOVREX, LLC	
					UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL
1		COMPLETE REMOVAL:FIRE HYDRANT ASSEMBLY	20	EA	\$1,500.00	\$30,000.00	\$2,100.00	\$42,000.00	\$1,025.00	\$20,500.00	\$750.00	\$15,000.00	\$1,200.00	\$24,000.00	\$3,000.00	\$60,000.00	\$595.00	\$11,900.00
2		COMPLETE VALVE INSTALLATION: 6" VALVE HOT ON MAIN	9	EA	\$3,000.00	\$27,000.00	\$13,500.00	\$121,500.00	\$9,400.00	\$84,600.00	\$7,700.00	\$69,300.00	\$14,000.00	\$126,000.00	\$11,000.00	\$99,000.00	\$9,000.00	\$81,000.00
3		COMPLETE VALVE INSTALLATION: 8" VALVE HOT ON MAIN	2	EA	\$4,500.00	\$9,000.00	\$15,000.00	\$30,000.00	\$9,975.00	\$19,950.00	\$9,850.00	\$19,700.00	\$16,000.00	\$32,000.00	\$12,000.00	\$24,000.00	\$10,800.00	\$21,600.00
4		COMPLETE VALVE INSTALLATION: 12" VALVE HOT ON MAIN	4	EA	\$6,000.00	\$24,000.00	\$30,000.00	\$120,000.00	\$18,325.00	\$73,300.00	\$16,900.00	\$67,600.00	\$23,000.00	\$92,000.00	\$21,000.00	\$84,000.00	\$18,300.00	\$73,200.00
5		COMPLETE INSTALLATION AND REMOVAL: 6" LINE STOP	13	EA	\$1,000.00	\$13,000.00	\$13,600.00	\$176,800.00	\$6,800.00	\$88,400.00	\$5,200.00	\$67,600.00	\$7,500.00	\$97,500.00	\$6,800.00	\$88,400.00	\$5,500.00	\$71,500.00
6		COMPLETE INSTALLATION AND REMOVAL: 8" LINE STOP	3	EA	\$1,000.00	\$3,000.00	\$15,000.00	\$45,000.00	\$8,400.00	\$25,200.00	\$6,150.00	\$18,450.00	\$9,500.00	\$28,500.00	\$9,000.00	\$27,000.00	\$6,200.00	\$18,600.00
7		COMPLETE INSTALLATION AND REMOVAL: 12" LINE STOP	6	EA	\$1,000.00	\$6,000.00	\$25,000.00	\$150,000.00	\$12,025.00	\$72,150.00	\$8,500.00	\$51,000.00	\$12,000.00	\$72,000.00	\$13,000.00	\$78,000.00	\$8,300.00	\$49,800.00
8		COMPLETE VALVE INSTALLATION: FIRE HYDRANT ASSEMBLY W/ 6" VALVE	21	EA	\$6,000.00	\$126,000.00	\$9,800.00	\$205,800.00	\$9,925.00	\$208,425.00	\$6,800.00	\$142,800.00	\$7,500.00	\$157,500.00	\$6,000.00	\$126,000.00	\$7,850.00	\$164,850.00
9		MOBILIZATION/DEMOBILIZATION (NOT TO EXCEED 5%)	1	LS	\$10,000.00	\$10,000.00	\$36,000.00	\$36,000.00	\$32,800.00	\$32,800.00	\$15,000.00	\$15,000.00	\$32,275.00	\$32,275.00	\$4,000.00	\$4,000.00	\$18,000.00	\$18,000.00
10		BARRICADES, TRAFFIC CONTROL AND SIGNS	4	MON	\$5,000.00	\$20,000.00	\$11,800.00	\$47,200.00	\$5,000.00	\$20,000.00	\$1,750.00	\$7,000.00	\$5,000.00	\$20,000.00	\$1,000.00	\$4,000.00	\$1,500.00	\$6,000.00
					TOTAL:	\$268,000.00	TOTAL:	\$974,300.00	TOTAL:	\$645,325.00	TOTAL:	\$473,450.00	TOTAL:	\$681,775.00	TOTAL:	\$594,400.00	TOTAL:	\$516,450.00

NOTE "***" INDICATES THE BID WAS ADJUSTED FOR QUANTITIES

ITEM NO.	ITEM CODE	DESCRIPTION	ESTIMATED QUANTITY	UNIT	ARANDA INDUSTRIES, LLC		RANGELINE UTILITY SERVICES,LLC		T GRAY UTILITIES/AIMS, LLC.		BRAZOS VALLEY L4, LLC		* WOODFOREST CONSTRUCTION, LLC		LG&G CONSTRUCTION, INC.		BRANCH CONSTRUCTION GROUP, LLC	
					UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL
1		COMPLETE REMOVAL:FIRE HYDRANT ASSEMBLY	20	EA	\$750.00	\$15,000.00	\$3,658.00	\$73,160.00	\$1,800.00	\$36,000.00	\$1,000.00	\$20,000.00	\$2,000.00	\$40,000.00	\$1,600.00	\$32,000.00	\$400.00	\$8,000.00
2		COMPLETE VALVE INSTALLATION: 6" VALVE HOT ON MAIN	9	EA	\$10,985.00	\$98,865.00	\$13,999.00	\$125,991.00	\$5,500.00	\$49,500.00	\$9,000.00	\$81,000.00	\$9,377.50	\$84,397.50	\$18,840.00	\$169,560.00	\$8,600.00	\$77,400.00
3		COMPLETE VALVE INSTALLATION: 8" VALVE HOT ON MAIN	2	EA	\$11,635.00	\$23,270.00	\$16,235.00	\$32,470.00	\$4,500.00	\$9,000.00	\$10,000.00	\$20,000.00	\$10,004.50	\$20,009.00	\$18,860.00	\$37,720.00	\$9,200.00	\$18,400.00
4		COMPLETE VALVE INSTALLATION: 12" VALVE HOT ON MAIN	4	EA	\$22,100.00	\$88,400.00	\$25,255.00	\$101,020.00	\$7,500.00	\$30,000.00	\$20,000.00	\$80,000.00	\$20,003.50	\$80,014.00	\$24,340.00	\$97,360.00	\$19,000.00	\$76,000.00
5		COMPLETE INSTALLATION AND REMOVAL: 6" LINE STOP	13	EA	\$7,735.00	\$100,555.00	\$10,130.00	\$131,690.00	\$7,500.00	\$97,500.00	\$5,000.00	\$65,000.00	\$6,253.50	\$81,295.50	\$3,200.00	\$41,600.00	\$5,600.00	\$72,800.00
6		COMPLETE INSTALLATION AND REMOVAL: 8" LINE STOP	3	EA	\$9,685.00	\$29,055.00	\$11,152.00	\$33,456.00	\$8,000.00	\$24,000.00	\$5,000.00	\$15,000.00	\$8,211.50	\$24,634.50	\$3,200.00	\$9,600.00	\$7,390.00	\$22,170.00
7		COMPLETE INSTALLATION AND REMOVAL: 12" LINE STOP	6	EA	\$14,235.00	\$85,410.00	\$13,618.00	\$81,708.00	\$11,500.00	\$69,000.00	\$8,000.00	\$48,000.00	\$12,584.00	\$75,504.00	\$3,200.00	\$19,200.00	\$11,000.00	\$66,000.00
8		COMPLETE VALVE INSTALLATION: FIRE HYDRANT ASSEMBLY W/ 6" VALVE	21	EA	\$15,210.00	\$319,410.00	\$13,258.00	\$278,418.00	\$12,000.00	\$252,000.00	\$10,000.00	\$210,000.00	\$7,893.80	\$165,769.80	\$5,900.00	\$123,900.00	\$8,300.00	\$174,300.00
9		MOBILIZATION/DEMOBILIZATION (NOT TO EXCEED 5%)	1	LS	\$35,000.00	\$35,000.00	\$10,000.00	\$10,000.00	\$22,500.00	\$22,500.00	\$23,150.00	\$23,150.00	\$31,197.76	\$31,197.76	\$27,232.00	\$27,232.00	\$18,000.00	\$18,000.00
10		BARRICADES, TRAFFIC CONTROL AND SIGNS	4	MON	\$1,000.00	\$4,000.00	\$8,572.00	\$34,288.00	\$1,500.00	\$6,000.00	\$5,000.00	\$20,000.00	\$16,250.00	\$65,000.00	\$6,500.00	\$26,000.00	\$2,000.00	\$8,000.00
					TOTAL:	\$798,965.00	TOTAL:	\$902,201.00	TOTAL:	\$595,500.00	TOTAL:	\$582,150.00	TOTAL:	\$667,822.06	TOTAL:	\$584,172.00	TOTAL:	\$541,070.00

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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, AWARDED THE BID FOR THE 2024 STREET REHABILITATION PROJECT TO AAA ASPHALT PAVING, INC.

Department: Public Works

Subject: 2024 Street Rehabilitation Project - Award of Bid

Background: The Capital Improvement Plan in the Fiscal Year 2024 Budget included the 2024 Street Rehabilitation Project. The proposed project included eighteen (18) streets, totaling approximately 2.94 miles in length, at an estimated cost of \$2,563,100. On February 1, 2024, five (5) bids were received, ranging from the apparent low bid of \$1,773,585.00 to the apparent high bid of \$3,171,819.00. The apparent low bid includes an estimated cost of \$1,384,085.00 for street rehabilitation costs and \$389,500.00 for water & wastewater costs. The apparent low bid was submitted by AAA Asphalt Paving, Inc. of Pinehurst, Texas. The streets included in the 2024 project are as follows:

<u>Street</u>	<u>Limits</u>
Oklahoma	US 90 to Washington
Fort Worth	US 90 to Washington
Alabama	Lamar to Trinity
Alabama	US 90 to MLK
Ohio	US 90 to Washington
Louisiana	Railroad to Trinity
Louisiana	US 90 to Washington
Able	Beaumont to North End
Georgia	US 90 to Washington
Alabama	US 90 to Washington
Loblolly	Wallisville to Linden Lane
Cornell	Texas to Independence
Lakeland	1515 Lakeland to Grand
Lakeland	Jefferson to 1500 ft South
Robbie	Grand to North End
Browning	Monta to Magnolia
Washington	Louisiana to East End

Monta

Milam to Bowie

Funding Source: 2024 Capital Improvement Plan and Water/Wastewater Fund.

Staff Recommendation: Staff recommends approval of the resolution awarding the 2024 Street Rehabilitation Project to AAA Asphalt Paving, Inc.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 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, AWARDED THE BID FOR THE 2024 STREET REHABILITATION PROJECT TO AAA ASPHALT PAVING, INC.

WHEREAS, the Capital Improvement Plan in the Fiscal Year 2024 Budget included the 2024 Street Rehabilitation Project; and

WHEREAS, the proposed project included eighteen (18) streets, totaling approximately 2.94 miles in length, at an estimated cost of \$2,563,100; and

WHEREAS, on February 1, 2024, five (5) bids were received, ranging from the apparent low bid of \$1,773,585.00 to the apparent high bid of \$3,171,819.00; and

WHEREAS, the apparent low bid includes an estimated cost of \$1,384,085.00 for street rehabilitation costs and \$389,500.00 for water & wastewater costs; and

WHEREAS, the apparent low bid was submitted by AAA Asphalt Paving, Inc., of Pinehurst, Texas, in the amount of \$1,773,585.00; and

WHEREAS, City Staff recommends awarding the 2024 Street Rehabilitation Project to AAA Asphalt Paving, Inc., in the amount of \$1,773,585.00.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby awards the bid for the 2024 Street Rehabilitation Project to AAA Asphalt Paving, Inc., in the amount of \$1,773,585.00.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

2024 CITY WIDE STREET REHABILITATION PROJECT BID TABULATIONS

ITEM NO.	ITEM CODE	DESCRIPTION	ESTIMATED QUANTITY	UNIT	AAA ASPHALT PAVING, INC.		VULCAN MATERIALS ASPHALT AND CONSTRUCTION, LLC**		TEXAS MATERIALS GROUP, INC.		ICON GC, LLC		TLC CONSTRUCTION CONTRACT SERVICES, INC.	
STREET REHABILITATION ITEMS														
					UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL	UNIT COST	TOTAL
100		PREP ROW (NOT TO EXCEED \$300 PER STATION)	140	STA	\$300.00	\$42,000.00	\$181.00	\$25,340.00	\$300.00	\$42,000.00	\$300.00	\$42,000.00	\$300.00	\$42,000.00
247		COMPLETE LIMESTONE FLEXIBLE BASE INSTALLTION (95% COMP.) (6" SUBGRADE RECOMPATION 95% COMP.)	475	SY	\$65.00	\$30,875.00	\$101.50	\$48,212.50	\$72.00	\$34,200.00	\$80.00	\$38,000.00	\$105.00	\$49,875.00
275		COMPLETE CEMENT TREATED (MIX EXISTING MATERIAL (8" – 10"))(3%-5% SLURRY)(ORD. COMP.)	35,000	SY	\$15.75	\$551,250.00	\$18.50	\$647,500.00	\$20.00	\$700,000.00	\$17.00	\$595,000.00	\$30.00	\$1,050,000.00
340		COMPLETE HOTMIX ASPHALT PAVEMENT SURFACE COMPACTED (PG 70-22), 2", TYPE "D"	3800	TON	\$159.25	\$605,150.00	\$174.50	\$663,100.00	\$201.00	\$763,800.00	\$211.00	\$801,800.00	\$345.00	\$1,311,000.00
500		MOBILIZATION (NOT TO EXCEED 5%)	1	LS	\$40,000.00	\$40,000.00	\$87,953.00	\$87,953.00	\$114,000.00	\$114,000.00	\$108,000.00	\$108,000.00	\$157,197.00	\$157,197.00
502		BARRICADES, SIGNS & TRAFFIC HANDLING (NOT TO EXCEED \$5,000 PER MONTH)	12	MON	\$5,000.00	\$60,000.00	\$3,064.50	\$36,774.00	\$1,100.00	\$13,200.00	\$11,000.00	\$132,000.00	\$5,000.00	\$60,000.00
530		COMPLETE INTERSECTIONS, DRIVEWAYS & TURNOUTS (ACP)(TY D)(2")	320	TON	\$159.25	\$50,960.00	\$267.00	\$85,440.00	\$274.00	\$87,680.00	\$216.00	\$69,120.00	\$365.00	\$116,800.00
9005		COMPLETE 10" RCP INSTALLATION	35	LF	\$110.00	\$3,850.00	\$73.50	\$2,572.50	\$280.00	\$9,800.00	\$112.50	\$3,937.50	\$117.00	\$4,095.00
		STREET REHABILITATION TOTAL:				\$1,384,085.00		\$1,596,892.00		\$1,764,680.00		\$1,789,857.50		\$2,790,967.00
WATER / WASTE WATER ITEMS														
8000		COMPLETE SANITARY SEWER MANHOLE REMOVE AND REPLACE MAX 8'	7	EA	\$12,000.00	\$84,000.00	\$10,419.00	\$72,933.00	\$21,500.00	\$150,500.00	\$6,800.00	\$47,600.00	\$15,030.00	\$105,210.00
9000		COMPLETE 6" C900 WATER LINE INSTALLED	3000	LF	\$65.00	\$195,000.00	\$59.00	\$177,000.00	\$92.00	\$276,000.00	\$80.00	\$240,000.00	\$58.00	\$174,000.00
9001		COMPLETE RECONNECT WATER SERVICES	31	EA	\$1,500.00	\$46,500.00	\$858.00	\$26,598.00	\$1,500.00	\$46,500.00	\$1,650.00	\$51,150.00	\$1,948.00	\$60,388.00
9002		COMPLETE 6" TAP AND VALVE INSTALLED	7	EA	\$8,000.00	\$56,000.00	\$5,516.00	\$38,612.00	\$5,700.00	\$39,900.00	\$4,900.00	\$34,300.00	\$4,795.00	\$33,565.00
9003		COMPLETE FIRE HYDRANT INSTALLATION WITH 6" VALVE	1	EA	\$8,000.00	\$8,000.00	\$9,193.00	\$9,193.00	\$8,500.00	\$8,500.00	\$6,150.00	\$6,150.00	\$7,689.00	\$7,689.00
		WATER / WASTE WATER TOTAL:				\$389,500.00		\$324,336.00		\$521,400.00		\$379,200.00		\$380,852.00
					TOTAL BID:	\$1,773,585.00	TOTAL BID:	\$1,921,228.00	TOTAL BID:	\$2,286,080.00	TOTAL BID:	\$2,169,057.50	TOTAL BID:	\$3,171,819.00

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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, RATIFYING THE LCDC'S EXPENDITURE OF FUNDS FOR WILDLIFE FENCING AT THE LIBERTY MUNICIPAL AIRPORT.

Department: Community Development

Subject: Liberty Municipal Airport – Wildlife Fencing

Background: On May 16, 2023, the LCDC allocated \$110,560 to the wildlife fencing project at the airport. The project was designed by KSA Engineers and includes the installation of 14,300 linear feet of 8-foot tall wildlife fencing with 3-strands of barbed wire. The City's share was based on an initial construction estimate of \$1,105,593 (Liberty's match for the project was 10%). On January 3, 2024, City staff received the final designs of the construction plans, which also included a revised construction estimate of \$1,450,100. Based on the revised estimate, the City's new local match is \$145,010, which will require an increase in funding of \$34,450.

The project was designed by KSA Engineers and will install 14,300 linear feet of 8-foot tall wildlife fencing with 3-strands of barbed wire.

On January 23, 2024, the LCDC Board of Directors voted 7-0 to approve an additional expenditure of \$34,450 for the Wildlife Fencing Project.

Funding Source: LCDC Fund Balance.

Staff Recommendation: Staff recommends approval of the resolution ratifying an additional expenditure of \$34,450.00 for the Wildlife Fencing Project.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
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, RATIFYING THE LCDC'S EXPENDITURE OF FUNDS FOR WILDLIFE FENCING AT THE LIBERTY MUNICIPAL AIRPORT.

WHEREAS, on May 16, 2023, the Liberty Community Development Corporation ("LCDC") allocated \$110,560 to the wildlife fencing project at the Liberty Municipal Airport; and

WHEREAS, the project was designed by KSA Engineers and includes the installation of 14,300 linear feet of eight (8)-foot tall wildlife fencing with three (3) strands of barbed wire; and

WHEREAS, the City's share was based on an initial construction estimate of \$1,105,593; and

WHEREAS, on January 3, 2024, City staff received the final designs of the construction plans, which also included a revised construction estimate of \$1,450,100; and

WHEREAS, based on the revised estimate, the City's new local match is \$145,010, which will require an increase in funding of \$34,450; and

WHEREAS, on January 23, 2024, the LCDC Board of Directors voted 7-0 to approve an additional expenditure of \$34,450 for the Wildlife Fencing Project; and

WHEREAS, the City Council finds that the expenditure of funds on the wildlife fencing promotes economic development within the City.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby ratifies LCDC's additional expenditure of \$34,450.00 for the local match of the wildlife fencing project at the Liberty Municipal Airport.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: 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, APPROVING THE CREATION OF THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S UTILITIES AND PUBLIC SAFETY GRANT PROGRAM AND RATIFYING AN EXPENDITURE OF FUNDS FOR SAME.**

Department: Community Development

Subject: Utilities and Public Safety Grant Program

Background: On December 19, 2023, LCDC held a work session to review and discuss the creation of a new economic development program. Staff is recommending the creation of a utilities and public safety improvement grant program. While the façade grant program focuses on the exterior of the building, the utilities and public safety grant program focuses on business expansion and interior safety improvements.

The program is modeled on the façade program; it will operate on a reimbursement basis and all requests for funding assistance must be approved by the LCDC Board of Directors.

On January 23, 2024, the LCDC Board of Directors held a public hearing and voted 7-0 to create the utilities and public safety grant program and to allocate \$90,000 to the program.

Funding Source: LCDC Fund Balance

Staff Recommendation: Staff recommends approval of the resolution creating a utilities and public safety grant program.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
Category: Action Item

Resolution

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, APPROVING THE CREATION OF THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S UTILITIES AND PUBLIC SAFETY GRANT PROGRAM AND RATIFYING AN EXPENDITURE OF FUNDS FOR SAME.

WHEREAS, on January 23, 2024, the LCDC Board of Directors held a public hearing and voted 7-0 to create the utilities and public safety grant program and to allocate \$90,000.00 to the program; and

WHEREAS, the utilities and public safety grant program focuses on business expansion and interior safety improvements; and

WHEREAS, the City Council finds that the expenditure of funds for the utilities and public safety grant improvement program promotes economic development within the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Liberty, Texas that:

1. This resolution has been read aloud two (2) times by the City of Liberty City Council.
2. The City of Liberty City Council hereby approves the creation of the LCDC's utilities and public safety grant program and ratifies the LCDC's expenditure of NINETY THOUSAND DOLLARS (\$90,000.00) for same.
3. A sixty (60) day waiting period for any payments provided hereunder is hereby established with said waiting period to commence upon the date of the LCDC's first public hearing.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: 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, APPROVING THE CREATION OF THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S UTILITIES AND PUBLIC SAFETY GRANT PROGRAM AND RATIFYING AN EXPENDITURE OF FUNDS FOR SAME.**

Department: Community Development

Subject: Utilities and Public Safety Grant Program

Background: On December 19, 2023, LCDC held a work session to review and discuss the creation of a new economic development program. Staff is recommending the creation of a utilities and public safety improvement grant program. While the façade grant program focuses on the exterior of the building, the utilities and public safety grant program focuses on business expansion and interior safety improvements.

The program is modeled on the façade program; it will operate on a reimbursement basis and all requests for funding assistance must be approved by the LCDC Board of Directors.

On January 23, 2024, the LCDC Board of Directors held a public hearing and voted 7-0 to create the utilities and public safety grant program and to allocate \$90,000 to the program.

Funding Source: LCDC Fund Balance

Staff Recommendation: Staff recommends approval of the resolution creating a utilities and public safety grant program.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
Category: Action Item

Resolution

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, APPROVING THE CREATION OF THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S UTILITIES AND PUBLIC SAFETY GRANT PROGRAM AND RATIFYING AN EXPENDITURE OF FUNDS FOR SAME.

WHEREAS, on January 23, 2024, the LCDC Board of Directors held a public hearing and voted 7-0 to create the utilities and public safety grant program and to allocate \$90,000.00 to the program; and

WHEREAS, the utilities and public safety grant program focuses on business expansion and interior safety improvements; and

WHEREAS, the City Council finds that the expenditure of funds for the utilities and public safety grant improvement program promotes economic development within the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Liberty, Texas that:

1. This resolution has been read aloud two (2) times by the City of Liberty City Council.
2. The City of Liberty City Council hereby approves the creation of the LCDC's utilities and public safety grant program and ratifies the LCDC's expenditure of NINETY THOUSAND DOLLARS (\$90,000.00) for same.
3. A sixty (60) day waiting period for any payments provided hereunder is hereby established with said waiting period to commence upon the date of the LCDC's first public hearing.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

Commercial Business Utilities and Public Safety Improvement Grant Program Application

Applicant Name: _____

Business Name: _____

Business Address: _____

Business Phone: _____ Business Email: _____

Type of Working Being Completed (check all that apply):

UTILITY IMPROVEMENTS AND UPGRADES

_____ Water Tap & Water Meter Upgrades

_____ Sewer Tap Upgrades

_____ Gas Meter Upgrades

_____ Transformer or Electrical Service Upgrades

_____ Electrical Upgrades/Improvements for Business Expansion or Code Compliance

_____ Utility Pole Relocation

_____ Fire Hydrant Installation

INTERIOR SAFETY AND HEALTH IMPROVEMENTS

_____ Fire Safety Installations (Fire Alarms, Sprinkler Systems, Vent Hoods, etc.)

_____ Plumbing Installations (Grease Trap, Backflow Preventer, etc.)

_____ Asbestos Surveys

_____ Asbestos Removal

_____ Security Cameras

Total Estimated Cost of Proposed Improvements: \$ _____

Estimated Start Date: _____

Estimated Completion Date: _____

Please include the following documentation with your application:

1. A narrative description of the project
2. A narrative description of the business
3. At least two (2) quotes or bids received from contractors or vendors (when applicable)
4. Approval from property owner to participate in the program (if required)

Applicant Signature: _____ Date: _____

Note 1: LCDC will only reimburse 50% of interior improvements and 50% of utility improvements up to an amount not to exceed \$30,000.

Note 2: All electrical upgrades and/or improvements must be compliant with the 2023 National Electrical Code (NEC).

RETURN COMPLETED APPLICATION HERE:

Liberty Community Development Corporation
ATTN: Chris Jarmon, Assistant City Manager
1829 Sam Houston
Liberty, Texas 77575

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: 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, APPROVING THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S PICKLEBALL COURTS AND COVERED PAVILION PROJECT AND APPROVING THE EXPENDITURE OF FUNDS FOR THE ENGINEERING AND DESIGN SERVICES OF SAME.**

Department: Community Development

Subject: Liberty Municipal Golf Course – Pickleball Courts

Background: Staff is proposing to contract with Leavins Engineering & Design, LLC (LEAD) for the engineering and design of four pickleball courts and a covered pavilion at the Liberty Municipal Golf Course. This new amenity will provide additional recreational opportunities for the citizens of Liberty.

LEAD has submitted a proposal to prepare the plans, specifications, and contract documents to prepare the project for bidding. Broadly speaking, the project includes the demolition of the existing tennis courts at the golf course and re-pouring a slab that is approximately 120 x 90, installation and striping the pickleball surface and constructing a covered pavilion.

The construction of the amenities will require the solicitation of competitive bids since the estimated construction costs are likely to exceed \$50,000.

On January 23, 2024, the LCDC Board of Directors held a public hearing and voted 6-1 to allocate \$40,000 for the engineering and design of pickleball courts and a covered pavilion at the golf course.

Funding Source: LCDC Fund Balance

Staff Recommendation: Staff recommends approval of the resolution contracting with Leavins Engineering and Design, for engineering and design services for Pickleball Courts and a Covered Pavilion.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
Category: Resolution

Resolution

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, APPROVING THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S PICKLEBALL COURTS AND COVERED PAVILION PROJECT AND APPROVING THE EXPENDITURE OF FUNDS FOR THE ENGINEERING AND DESIGN SERVICES OF SAME.

WHEREAS, staff is proposing to contract with Leavins Engineering & Design, LLC ("LEAD"), for the engineering and design of four (4) pickleball courts and a covered pavilion at the Liberty Municipal Golf Course; and

WHEREAS, the project includes the demolition of the existing tennis courts at the golf course and re-pouring a slab that is approximately 120 feet by 90 feet, installation and striping the pickleball surface and constructing a covered pavilion; and

WHEREAS, on January 23, 2024, the Liberty Community Development Corporation Board of Directors held a public hearing and voted 6-1 to allocate \$40,000.00 for the engineering and design of pickleball courts and a covered pavilion at the Liberty Municipal Golf Course; and

WHEREAS, the City Council finds that the expenditure of such funds promotes economic development within the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Liberty, Texas, that:

1. This resolution has been read aloud two (2) times by the City of Liberty City Council.
2. The City of Liberty City Council hereby approves LCDC's pickleball courts and covered pavilion project at the Liberty Municipal Golf Course and approves the expenditure of funds in the amount of FORTY THOUSAND DOLLARS (\$40,000.00) for engineering and design services of same.
3. A sixty (60) day waiting period for any payments provided hereunder is hereby established with said waiting period to commence upon the date of the LCDC's first public hearing.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: 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, APPROVING THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S PICKLEBALL COURTS AND COVERED PAVILION PROJECT AND APPROVING THE EXPENDITURE OF FUNDS FOR THE ENGINEERING AND DESIGN SERVICES OF SAME.**

Department: Community Development

Subject: Liberty Municipal Golf Course – Pickleball Courts

Background: Staff is proposing to contract with Leavins Engineering & Design, LLC (LEAD) for the engineering and design of four pickleball courts and a covered pavilion at the Liberty Municipal Golf Course. This new amenity will provide additional recreational opportunities for the citizens of Liberty.

LEAD has submitted a proposal to prepare the plans, specifications, and contract documents to prepare the project for bidding. Broadly speaking, the project includes the demolition of the existing tennis courts at the golf course and re-pouring a slab that is approximately 120 x 90, installation and striping the pickleball surface and constructing a covered pavilion.

The construction of the amenities will require the solicitation of competitive bids since the estimated construction costs are likely to exceed \$50,000.

On January 23, 2024, the LCDC Board of Directors held a public hearing and voted 6-1 to allocate \$40,000 for the engineering and design of pickleball courts and a covered pavilion at the golf course.

Funding Source: LCDC Fund Balance

Staff Recommendation: Staff recommends approval of the resolution contracting with Leavins Engineering and Design, for engineering and design services for Pickleball Courts and a Covered Pavilion.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
Category: Resolution

Resolution

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, APPROVING THE LIBERTY COMMUNITY DEVELOPMENT CORPORATION'S PICKLEBALL COURTS AND COVERED PAVILION PROJECT AND APPROVING THE EXPENDITURE OF FUNDS FOR THE ENGINEERING AND DESIGN SERVICES OF SAME.

WHEREAS, staff is proposing to contract with Leavins Engineering & Design, LLC ("LEAD"), for the engineering and design of four (4) pickleball courts and a covered pavilion at the Liberty Municipal Golf Course; and

WHEREAS, the project includes the demolition of the existing tennis courts at the golf course and re-pouring a slab that is approximately 120 feet by 90 feet, installation and striping the pickleball surface and constructing a covered pavilion; and

WHEREAS, on January 23, 2024, the Liberty Community Development Corporation Board of Directors held a public hearing and voted 6-1 to allocate \$40,000.00 for the engineering and design of pickleball courts and a covered pavilion at the Liberty Municipal Golf Course; and

WHEREAS, the City Council finds that the expenditure of such funds promotes economic development within the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Liberty, Texas, that:

1. This resolution has been read aloud two (2) times by the City of Liberty City Council.
2. The City of Liberty City Council hereby approves LCDC's pickleball courts and covered pavilion project at the Liberty Municipal Golf Course and approves the expenditure of funds in the amount of FORTY THOUSAND DOLLARS (\$40,000.00) for engineering and design services of same.
3. A sixty (60) day waiting period for any payments provided hereunder is hereby established with said waiting period to commence upon the date of the LCDC's first public hearing.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

Agenda Wording: AN ORDINANCE AMENDING CHAPTER 3, BUILDING REGULATIONS, OF THE CITY OF LIBERTY CODE OF ORDINANCES, BY AMENDING ARTICLE 3.03, ELECTRICITY; ESTABLISHING AN EFFECTIVE DATE.

Department: Community Development

Subject: Electric Emergency Disconnects

Background: The proposed ordinance would require all commercial buildings to have all service conductors to terminate in one main disconnect having a short-circuit rating equal to or greater than the available fault current, installed in a readily accessible outdoor location. The purpose of the main emergency disconnect is to protect firefighters and prevent damage to the electrical distribution system in the event of a fire.

The ordinance would become effective immediately for all new construction and for existing structures that have been vacant for six months or longer.

Funding Source: na

Staff Recommendation: Staff recommends approval of the ordinance amending Section 3.03.031 Adopting the 2023 National Electrical Code requiring an electric emergency disconnect.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Community Development
Category: Ordinance

Ordinance

AN ORDINANCE AMENDING CHAPTER 3, BUILDING REGULATIONS, OF THE CITY OF LIBERTY CODE OF ORDINANCES, BY AMENDING ARTICLE 3.03, ELECTRICITY; ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Liberty is a Texas municipal corporation existing under the laws of the State of Texas; and

WHEREAS, the City previously adopted the 2023 National Electric Code (NEC), as set forth in Chapter 3, Building Regulations, Article 3.03, Electricity, of the City's Code of Ordinances; and

WHEREAS, City Staff seeks to amend Article 3.03 of the City's Code of Ordinances by adding the requirement for an emergency disconnect for all commercial buildings; and

WHEREAS, this change will become effective immediately for all new construction and for existing structures that have been vacant for six (6) months or longer.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Liberty, Liberty County, Texas:

SECTION 1. That Chapter 3 of the Code of Ordinances of the City of Liberty, Texas shall be amended by amending Article 3.03 to read as follows:

CHAPTER 3 BUILDING REGULATIONS

ARTICLE 3.03 ELECTRICITY

Division 2. Electrical Codes

Sec. 3.03.031 Adopted

The following code is hereby adopted by the city, and all construction in the city shall conform to the standards set out in the following code, as published: 2023 National Electrical Code.

Sec. 3.03.032 Electric Emergency Disconnects

The following local amendment shall be made to the adopted 2023 National Electric Code:

(a) For all commercial buildings, all service conductors shall terminate in one main disconnect having a short-circuit rating equal to or greater than the available fault current, installed in a readily accessible outdoor location. If more than one disconnect is provided, they shall be grouped. Each disconnect shall be marked as: "EMERGENCY DISCONNECT" and "SERVICE DISCONNECT".

Secs. 3.03.033 – 3.03.060 Reserved

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 the changes set forth in this ordinance will take effect immediately for all new construction and for existing structures that have been vacant for six (6) months or longer.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Liberty, this _____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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 2024 ANNUAL SUBSTATION MAINTENANCE TO DASHIELL CORPORATION.

Department: Administration

Subject: 2024 Annual substation Maintenance

Background: On January 31, 2024, only one bid was received for the 2024 Annual Substation Maintenance from Dashiell, and it was in the amount of \$92,140.00. Last year, two bids were received for substation maintenance. The amounts for the two bids submitted last year were \$63,170.00 and \$85,280.00. The increase in the bid cost from last year to this year is due, in part, to the inclusion of the Boomerang Substation in the contract. The contract last year was also awarded to Dashiell. A copy of the bid tab is enclosed.

Funding Source: Electric Fund

Staff Recommendation: Staff recommends approval of the resolution awarding the 2024 Substation Maintenance Bid to Dashiell.

2024
BID TABULATION

TO: CITY OF LIBERTY, TEXAS
1829 SAM HOUSTON ST.
LIBERTY, TEXAS 77575

BID FOR: CITY OF LIBERTY, TEXAS
2024/2025 ANNUAL SUBSTATION INSPECTION
AND MAINTENANCE
A/E PROJECT NO. 155.059B_____
PROPOSAL NO. _____

APPARENT LOW BIDDER: DASHIELL CORPORATION

DESCRIPTION:	X	Base Bid or	Alt.#	OIL SAMPLING - LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
1		6	EA.	\$295.00	\$1,770.00
DESCRIPTION:	X	Base Bid or	Alt.#	INFRARED THERMOGRAPHIC SURVEY - LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
2		1	L.S.	\$725.00	\$725.00
DESCRIPTION:	X	Base Bid or	Alt.#	ULTRASONIC SURVEY - LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
3		1	L.S.	\$1.00	\$725.00
DESCRIPTION:	X	Base Bid or	Alt.#	BATTERY SYSTEM TESTING AND CLEANING - LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
4		1	EA.	\$1,450.00	\$1,450.00
DESCRIPTION:	X	Base Bid or	Alt.#	CONTROLS TESTING AND CALIBRATION - LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
5		1	L.S.	\$3,480.00	\$3,480.00
DESCRIPTION:	X	Base Bid or	Alt.#	DOBLE TESTING OF TRANSFORMER BUSHINGS AND ARRESTERS - LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
6		50	EA.	\$145.00	\$7,250.00
DESCRIPTION:	X	Base Bid or	Alt.#	FUNCTION TEST SUDDEN PRESSURE TRIP CIRCUIT	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
7		4	EA.	\$725.00	\$2,900.00
DESCRIPTION:	X	Base Bid or	Alt.#	FUNCTION TEST BREAKERS AND CIRCUIT SWITCHERS	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
8		17	EA.	\$290.00	\$4,930.00
DESCRIPTION:	X	Base Bid or	Alt.#	TRANSFORMER TEST (EXCITATION, INSULATION RESISTANCE, WINDING RESISTANCE, SFRA)	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
9		4	EA.	\$2,900.00	\$11,600.00
DESCRIPTION:	X	Base Bid or	Alt.#		
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
10		0	0		\$0.00
DESCRIPTION:	X	Base Bid or	Alt.#	SUBTOTAL FOR LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	0	SUBTOTAL
11		0	L.S.		\$34,830.00

2024
BID TABULATION

TO: CITY OF LIBERTY, TEXAS
1829 SAM HOUSTON ST.
LIBERTY, TEXAS 77575

BID FOR: CITY OF LIBERTY, TEXAS
2024/2025 ANNUAL SUBSTATION INSPECTION
AND MAINTENANCE
A/E PROJECT NO. 155.059B_____
PROPOSAL NO. _____

APPARENT LOW BIDDER: DASHIELL CORPORATION

DESCRIPTION:	X	Base Bid or	Alt.#	OIL SAMPLING - BEAUMONT AV SUBSTATION	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
12	4	EA.	\$295.00	\$1,180.00	
DESCRIPTION:	X	Base Bid or	Alt.#	INFRARED THERMOGRAPHIC SURVEY - BEAUMONT AV SUBSTATION	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
13	1	L.S.	\$725.00	\$725.00	
DESCRIPTION:	X	Base Bid or	Alt.#	ULTRASONIC SURVEY - BEAUMONT AV SUBSTATION	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
14	1	L.S.	\$725.00	\$725.00	
0	X	Base Bid or	Alt.#	BATTERY SYSTEM TESTING AND CLEANING - BEAUMONT AV SUBSTATION	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
15	1	EA.	\$1,450.00	\$1,450.00	
DESCRIPTION:	X	Base Bid or	Alt.#	CONTROLS TESTING AND CALIBRATION - BEAUMONT AV SUBSTATION	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
16	1	L.S.	\$9,280.00	\$9,280.00	
DESCRIPTION:	X	Base Bid or	Alt.#	DOBLE TESTING OF TRANSFORMER BUSHINGS AND ARRESTERS - BEAUMONT AV SUBSTATION	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
17	26	EA.	\$145.00	\$3,770.00	
DESCRIPTION:	X	Base Bid or	Alt.#	FUNCTION TEST SUDDEN PRESSURE TRIP CIRCUIT	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
18	2	EA.	\$725.00	\$1,450.00	
DESCRIPTION:	X	Base Bid or	Alt.#	FUNCTION TEST BREAKERS AND CIRCUIT SWITCHERS	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
19	10	EA.	\$290.00	\$2,900.00	
DESCRIPTION:	X	Base Bid or	Alt.#	REMOVE OIL AND PERFORM LTC INSPECTION FOR T1 & T2	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
20	2	EA.	\$4,200.00	\$8,400.00	
DESCRIPTION:	X	Base Bid or	Alt.#	TRANSFORMER TEST (EXCITATION, INSULATION RESISTANCE, WINDING RESISTANCE, SFRA)	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)	
21	2	EA.	\$2,900.00	\$5,800.00	
DESCRIPTION:	X	Base Bid or	Alt.#	SUBTOTAL FOR BEAUMONT AV SUBSTATION	
REF. NO.	QUANTITY:	UNIT OF MEASURE:	0	SUBTOTAL	
22	0	L.S.		\$35,680.00	

2024
BID TABULATION

TO: CITY OF LIBERTY, TEXAS
1829 SAM HOUSTON ST.
LIBERTY, TEXAS 77575

BID FOR: CITY OF LIBERTY, TEXAS
2024/2025 ANNUAL SUBSTATION INSPECTION
AND MAINTENANCE
A/E PROJECT NO. 155.059B_____
PROPOSAL NO. _____

APPARENT LOW BIDDER: DASHIELL CORPORATION

DESCRIPTION:	X	Base Bid or	Alt.#	OIL SAMPLING - BOOMERANG SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
23		2	EA.	\$295.00	\$590.00
DESCRIPTION:	X	Base Bid or	Alt.#	INFRARED THERMOGRAPHIC SURVEY - BOOMERANG SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
24		1	L.S.	\$725.00	\$725.00
DESCRIPTION:	X	Base Bid or	Alt.#	ULTRASONIC SURVEY - BOOMERANG SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
25		1	L.S.	\$725.00	\$725.00
DESCRIPTION:	X	Base Bid or	Alt.#	BATTERY SYSTEM TESTING AND CLEANING - BOOMERANG SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
26		1	EA.	\$1,450.00	\$1,450.00
DESCRIPTION:	X	Base Bid or	Alt.#	FUNCTION TEST BREAKERS AND CIRCUIT SWITCHER	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
27		7	EA.	\$290.00	\$2,030.00
DESCRIPTION:	X	Base Bid or	Alt.#	DOBLE TESTING OF TRANSFORMER BUSHINGS AND ARRESTERS - BOOMERANG SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
28		13	EA.	\$145.00	\$1,885.00
DESCRIPTION:	X	Base Bid or	Alt.#	FUNCTION TEST SUDDEN PRESSURE TRIP CIRCUIT	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
29		1	EA.	\$725.00	\$725.00
DESCRIPTION:	X	Base Bid or	Alt.#	TRANSFORMER TEST (EXCITATION, INSULATION RESISTANCE, WINDING RESISTANCE, SFRA)	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
30		1	EA.	\$2,900.00	\$2,900.00
DESCRIPTION:	X	Base Bid or	Alt.#	INVESTIGATE & REPAIR CIRCUIT SWITCHER CLOSE FUNCTION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
31		1	L.S.	\$2,900.00	\$2,900.00
DESCRIPTION:	X	Base Bid or	Alt.#	Bond and Equipment	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	UNIT PRICE	UNIT PRICE EXTENSION (Quantity times Unit Price)
32		1	LS	\$7,700.00	\$7,700.00
DESCRIPTION:	X	Base Bid or	Alt.#	SUBTOTAL FOR LIBERTY SUBSTATION	
REF. NO.		QUANTITY:	UNIT OF MEASURE:	0	SUBTOTAL
33		0	L.S.		\$21,630.00

TOTAL BID = \$92,140.00

CITY OF LIBERTY

City Council Agenda Item Form

Meeting Date: February 13, 2024

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 A BID FOR TAX RESALE PROPERTY DESCRIBED AS LOT 2, BLOCK A, COMPTON SUBDIVISION.

Department: Administration

Subject: Sale of Tax Resale Property described as Lot 2, Block A, Compton Subdivision.

Background: A tax foreclosure was done on property described as Lot 2, Block A, Compton Subdivision. Joseph Properties has offered \$8,000.00 to purchase the property. Currently, the CAD value of the property is \$134,010 and the total taxes owed to all entities is \$79,473.34.

Funding Source:

Staff Recommendation: Staff recommends City Council approve the bid for Tax Resale Property.



The City of Liberty

City Council
1829 Sam Houston
Liberty, TX 77575

Meeting: 2/13/2024 6:00 PM

Department: Administration
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, APPROVING A BID FOR TAX RESALE PROPERTY DESCRIBED AS LOT 2, BLOCK A, COMPTON SUBDIVISION.

WHEREAS, a tax foreclosure was done on property described as Lot 2, Block A, Compton Subdivision and is fully described in Exhibit A; and

WHEREAS, Joseph Properties has offered \$8,000.00 to purchase said property; and

WHEREAS, the CAD value of the property is \$134,010 and the total taxes owed to all entities is \$79,473.34

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas hereby approves the offer for property in the amount of \$8,000 from Joseph Properties for property in Compton Subdivision.

PASSED AND APPROVED this ____ day of _____, 2024.

Mayor
City of Liberty, Texas

ATTEST:

City Secretary
City of Liberty, Texas

We have an offer on the following property:

Account numbers: 003400-000007-009 PIDN: 37299

PROPERTY DESCRIPTION

Lot 2, Block A, Compton Subdivision, more fully described in Vol. 1693 Page 574 of the Deed Records of Liberty County, Texas.

OFFEROR: JOSEPH PROPERTIES (832)904-0770

Tax Owed:	Liberty ISD	<u>\$41,718.60</u>	=	<u>52%</u>
	Liberty County	<u>\$28,587.49</u>	=	<u>36%</u>
	City of Liberty	<u>\$9,167.25</u>	=	<u>12%</u>

Total Taxes Owed \$79,473.34

Offer:	<u>\$8,000.00</u>	
Less Court Costs	<u>\$1,502.00</u>	<u>TX10100645</u>
Publication Fee	<u>\$300.00</u>	
Deed Fee	<u>\$34.00</u>	
Amount to be distributed:	<u>\$6,164.00</u>	

Amount to be received by Liberty ISD	<u>\$3,205.28</u>
Amount to be received by Liberty County	<u>\$2,219.04</u>
Amount to be received by City of Liberty	<u>\$739.68</u>

Per Cent recovered by Liberty ISD, Liberty County and City of Liberty 7%

CAD Value : \$134,010.00

Percent of CAD Value Recovered: 5%

RESALE OFFER INFORMATION FORM

Buyer Information

Name: Joseph Properties
Address: 19111 Keyturn Ln
Humble, Texas
Phone number: 832-904-0770

Property Information

Suit # 37299
Account # 003400-000007-009
Legal Description: RESIDENTIAL

Proposed Bid Information

Amount of Bid \$ 8000.00

A Publication fee of \$300.00, \$34.00 for fee to file the deed and the amount of Court Costs will be deducted from this figure first and then the remaining amount is the figure to be distributed to the taxing authorities.

****The acceptance of this proposed bid sheet does not warranty nor guarantee that the proposed bid will be approved by the taxing entities****

Return completed form to:

Mike Fielder
Attorney At Law
108 W. Clayton
P.O. Box 1265
Dayton, TX 77535

Phone(936)258-5536, Fax: (936)258-5508, email: karie@texasriverslaw.com

TERMS OF OFFER TO PURCHASE

SJ

I understand and agree that if this offer to purchase is accepted by all involved taxing authorities, a contract for such purchase by me will have been completed and I will become fully obligated to complete such purchase.

SJ

I understand and agree that said tax lien foreclosure interest will be deeded to me on a "quit-claim" basis with no warranties, express or implied. I understand and agree that it is my responsibility to fully investigate said property as to its completeness of title, size, location, and state of the property prior to my offer to purchase the same, and that none of the involved taxing authorities has made any representations or guaranties as to such state of the title or of the property.

SJ

I understand and agree that by tendering this offer to purchase said property, I fully agree to accept the property interest "as is", with no representations or warranties whatsoever on the part of the taxing authorities, and understand that such interest may represent full title, part title, or no title to said property.

SJ

I understand and agree that for any of several reasons a title insurance agency or underwriter may decline to insure the title to the property for the purchase of a sale or a loan for an extended period of time.

SJ

Further, I understand and agree that my purchase of said property interest will be final and that the taxing authorities cannot refund the purchase price of said property because of any flaw in its title, location, size or state of the property and that neither the taxing authorities nor their attorneys can give me legal advice or opinions as to the same.

SJ

In addition, I understand and agree to accept the property subject to any existing right of redemption granted by law in the former owner(s) or occupiers of the property.

SJ

Further, I understand and agree that if improvements are made to the property during the redemption period I may not be able to recover their value.

SJ

I have read and understand the above terms and under the same do offer to purchase said property for the total purchase price stated.

Signed this the 17th day of May, 2023

Please print:

Steven Joseph

Name:

Steven Joseph

Address:

19111 Keyturn Ln, Humble Texas 77346

Phone No.:

832-904-0770



DEED UNDER ORDER OF SALE IN TAX SUITS

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFER AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

(Language pursuant Section 11.008 of the Texas Property Code)

Date: October 2, 2018

Grantor: Sheriff Bobby Rader, Liberty County, Texas

Grantee(s): City of Liberty, Trustee, for itself and for Liberty Independent School District, Liberty County Water District #5, Navigation District South and Liberty County

Consideration/High Bid: Taxes, penalties, interest and cost owing.

Land and Premises: Lot 2, Block A, Compton Subdivision, more fully described in Vol. 1693, Page 574 of the Deed Records of Liberty County, Texas. (Account No. 003400-000007-009).

LCAD number: #003400-000007-009

Sheriff: Sheriff Bobby Rader, Liberty County, Texas

Order of Sale in Tax Suit: That Order of Sale issued on August 15, 2018 out of the 253rd Judicial District Court of Liberty County, Texas, pursuant to a judgment and decree of sale in Cause No. TX10100645; City of Liberty vs. Clifford Foster, et al rendered on: August 25, 2015

Newspaper: Liberty Vindicator
Dates of publications: September 6, 2018, September 13, 2018 and September 20, 2018

Levy Date: August 20, 2018

Defendant(s): Clifford Foster, Alisa Foster and United-Bilt Homes, Inc.

Date of Sale: October 2, 2018, being the first Tuesday of the month therein.

By virtue of that certain **Order of Sale** described above and further directed and delivered to me as Sheriff on the above stated Levy Date, commanding me to seize and sell the land and premises described in the **Order of Sale**, I did advertise for sale the said land and premises described in the **Order of Sale**, by having a notice of the sale published in the English language once a week for three consecutive weeks preceding the **Date of Sale** in the above-described Newspaper, a newspaper published in Liberty County, Texas, the first publication appearing not less than twenty days immediately preceding the day of the sale, containing a statement of the authority by virtue of which the sale is to be made, time and place of sale; also a brief description of the property to be sold by stating the number of acres and the original survey; if the property was located in a platted subdivision or addition the name by which the land is generally known with reference to that subdivision or addition; or by adopting the description of the land as contained in the judgment. Also, a copy of the Notice of Sale was mailed to the last known address of the above named Defendant(s).

On the **Date of Sale** stated above, between the hours of ten o'clock a.m. and four o'clock p.m., I offered the above described land and premises at public venue in the County of Liberty, State of Texas, at the door of the Courthouse of said Liberty County, Texas, and said land and premises were struck off to the taxing units, for the sum stated above.

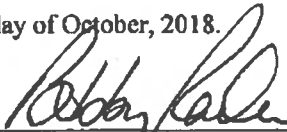
Accordingly, and in consideration that no monies were received nor exchanged, which is hereby acknowledged, I hereby convey to the **Grantee(s)** all of the right title and interest owned by the **Defendants** in the property described above.

This deed is given expressly subject to the right of Defendant's to redeem the land and premises within the time and in the manner provided by law.

This deed is without warranty of any kind, either expressed or implied.

This instrument was prepared from information furnished by the parties to this suit and no examination has been made and no opinion has been given by the office preparing this instrument as to the title or the description of the property involved except as herein above stated.

IN TESTIMONY WHEREOF, I have hereunto set my hand, this 18 day of October, 2018.



Sheriff Bobby Rader
Liberty County, Texas

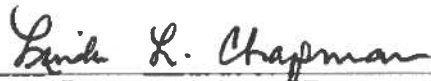
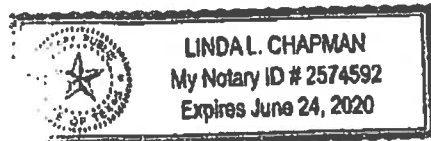
THE STATE OF TEXAS

§
§
§

COUNTY OF LIBERTY

BEFORE ME, the undersigned Notary Public in and for the State of Texas, on this day personally appeared Sheriff Bobby Rader, Liberty County, Texas, known to be to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same as Sheriff Bobby Rader, Liberty County, Texas, for the purposes and consideration, and in the capacity therein expressed.

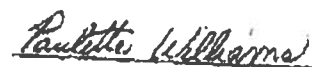
GIVEN under my hand and seal of office, this 18 day of October, 2018.


NOTARY PUBLIC, State of Texas

Return To:
Davis, Fielder & Randolph, PLLC
Attn: Mr. Mike Fielder
P. O. Box 1265
Dayton, TX 77535-1265
Cause No. TX10100645



FILED AND RECORDED
OFFICIAL PUBLIC RECORDS



Paulette Williams, County Clerk
Liberty County Texas

October 23, 2018 10:02:14 AM

FEE: \$0.00

CMACIAS

SHERTX

2018023253