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 11, 2025 | **6:00 PM** | **City Council Chambers**

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

I. CALL TO ORDER

A.

Attendee Name	Present	Absent	Late	Arrived
Mayor John Hebert, Jr.				
Mayor Pro Tem Libby Simonson				
Council Member Dennis Beasley				
Council Member Tommy Brents				
Council Member Ed Seymour				
Council Member Ross Ward				
Council Member Debbie Dugger				

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 - McGuire Road Project, Lakeland Street Repairs, Park Master Plan, Reclosure Installation, Cambridge Fund, Street Rehabilitation Program, Water Line Leaks and Electrical Projects.

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

C. Department Reports

D. Sam Rayburn Municipal Power Agency - Mayor Hebert

E. Mayor, Council and Staff Comments

VI. CONSENT AGENDA

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

A. Minutes Approval

1. January 14, 2025

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, AUTHORIZING THE REIMBURSEMENT OF THE CITY MANAGER'S RELOCATION EXPENSES.

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, AUTHORIZING THE CITY MANAGER TO APPLY FOR AND ACCEPT FUNDING FROM THE TEXAS DEPARTMENT OF TRANSPORTATION AND TO EXECUTE ALL DOCUMENTS RELATED TO THE PREPARATION AND COMMISSIONING OF AN 18B OBSTRUCTION SURVEY AT THE LIBERTY MUNICIPAL AIRPORT.

D. A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE PURCHASE OF TWO (2) LIBERTY POLICE DEPARTMENT VEHICLES.

E. 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 2025 ANNUAL SUBSTATION MAINTENANCE TO DASHIELL CORPORATION.

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 2023-2024 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKS WATSON & CO., P.C., LLC.

2. AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS ORDERING A GENERAL ELECTION TO BE HELD ON THE 3RD DAY OF MAY, 2025 FOR THE PURPOSE OF ELECTING 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, APPROVING AND RATIFYING THE EXPENDITURE OF FUNDS FOR AN EMERGENCY REPAIR TO THE SANITARY SEWER LINE BETWEEN LAKELAND DRIVE AND TEXAS STREET.

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.
   - Property at 1100 Trinity
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 7th day of February, 2025 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 11, 2025

Agenda Wording: City Manager's Report - City Manager Tom Warner - Topics include - McGuire Road Project, Lakeland Street Repairs, Park Master Plan, Reclosure Installation, Cambridge Fund, Street Rehabilitation Program, Water Line Leaks 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 pre-bid meeting for the McGuire Road Project is scheduled for February 19, 2025, with the bid opening scheduled for March 20, 2025. It is anticipated that the bid award will occur during the April 8, 2025, City Council meeting.
2. The 2024 Street Rehabilitation Program included Lakeland in the area where there is a dip in the road. The dip in the road has now been eliminated as a part of the road rehabilitation project.
3. With the completion of the Park Master Plan survey, the next step is to schedule the first public meeting. During the public meeting, participants will be working in small groups of 5–7 people per table. A facilitator will be at each table to guide them through a series of topics about parks, facilities, programs, etc. Towards the end of the session, each table will present their ideas to the larger audience.
4. The location of the reclosures has been determined, and the installation will begin mid to late February.
5. The current balance in the Cambridge Fund is $15,703,451.00. A copy of the distributions, expenditures and ongoing projects will be provided during the City Council meeting.
6. The contractor for Fiscal Year 2024 Street Rehabilitation Program has completed the installation of the water and wastewater improvements included in the project. These improvements are typically spot repairs to resolve reported issues at these locations. The streets in this year's program are provided below:

No.	STREET NAMES	STREET LIMITS			Completion Date
1	OKLAHOMA	US 90	TO	WASHINGTON	12/02/2024
2	FORT WORTH	US 90	TO	WASHINGTON	11/08/2024
3	ALABAMA	LAMAR	TO	TRINITY	12/11/2024
4	OHIO	US 90	TO	WASHINGTON	11/20/2024
5	ALABAMA	US 90	TO	MLK	11/04/2024
6	LOUISIANA	RR	TO	TRINITY	12/13/2024
7	LOUISIANA	US 90	TO	WASHINGTON	11/08/2024
8	ABLE	BEAUMONT	TO	END OF ROAD	10/30/2024
9	GEORGIA	US 90	TO	WASHINGTON	11/20/2024
10	ALABAMA	US 90	TO	WASHINGTON	11/4/2024
11	LOBLOLLY	WALLISVILLE	TO	LINDEN LANE	10/24/2024
12	CORNELL	TEXAS	TO	INDEPENDENCE	
13	LAKELAND	1515 LAKELAND	TO	GRAND	1/24/2025
14	LAKELAND	JEFFERSON	TO	1500' SOUTH	
15	ROBBIE	GRAND	TO	NORTH END	
16	BROWNING	MONTA	TO	MAGNOLIA	
17	WASHINGTON	LOUISIANA	TO	EAST END	12/12/2024
18	MONTA	MILAM	TO	BOWIE	

7. There are currently twenty-six (26) water leaks throughout the city. The locations and tentative repair schedules are provided below:

No.	ADDRESS	REPAIR SCHEDULE
1	2121 MAPLE	2/6/2025
2	224 CARTER	2/7/2025
3	618 CONFEDERATE	2/10/2025
4	4619 MCGUIRE	2/11/2025

5	538 MAIN	2/11/2025
6	126 BRIAR	2/12/2025
7	320 HWY 146 BYPASS	2/13/2025
8	FM 563 @ BRIAR	2/14/2025
9	2908 BEAUMONT	2/17/2025
10	418 PLEASANT HILL	2/17/2025
11	118 BRIAR	2/18/2025
12	LAKELAND (BEHIND EL BURRITO - 2 LEAKS)	2/19/2025
13	137 DUFF	2/20/2025
14	110 DUFF	2/20/2025
15	3503 OILFIELD	2/21/2025
16	1603 SAN JACINTO	2/24/2025
17	618 SANTA ANNA	2/24/2025
18	INDUSTRIAL	2/25/2025
19	4505 SANDUNE	2/26/2025
20	2522 COS	2/26/2025
21	110 GLENN	2/27/2025
22	108 HILL	2/28/2025
23	1800 MYRTLE	2/28/2025
24	TEXAS @ COS	3/3/2025
25	4011 HILLCREST	3/3/2025
26	159 VALLEY	3/4/2025
** THE SCHEDULE IS BASED ON THE SEVERITY OF THE LEAK. THE MOST SEVERE LEAKS ARE TOP PRIORITY.		
THE SCHEDULE IS SUBJECT TO CHANGE BASED ON THE WEATHER AND THE ADDITION OF OTHER SEVERE LEAKS.		

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

Project	Complete	Estimate	Expenditure to Date
a. Streetlight Conversion	52%	$150,000	$77,822
b. Liberty County Courthouse		$150,000	
c. Abandoned Pole Removal	27%	$75,000	$20,145
d. Outage Management System		$200,000	
e. Beaumont Feeder #2 & Liberty Feeder #2 Tie	41%	$600,000	$246,242
f. Recloser Installation		$200,000	
g. Fiber Optic Installation		$200,000	
h. Substations	1%	$660,000	$5,540
Total	16%	**$2,235,000**	**$349,749**

Funding Source: n/a

Staff Recommendation: n/a

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

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

Department: Finance

Subject: Finance Report

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

Funding Source:

Staff Recommendation:

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	12,170,282.00	1,336,925.50	2,291,557.25	18.83	9,878,724.75
*** FUND TOTAL REVENUE ***	12,170,282.00	1,336,925.50	2,291,557.25	18.83	9,878,724.75
EXPENDITURE SUMMARY					
CITY MANAGER	447,436.00	36,034.68	117,515.79	26.26	329,920.21
CITY COUNCIL	9,700.00	165.81	6,843.90	70.56	2,856.10
FIRE/EMS	3,354,646.00	284,019.18	920,615.83	27.44	2,434,030.17
LIBRARY	569,184.00	47,283.08	152,364.02	26.77	416,819.98
CITY SECRETARY	140,701.00	7,734.23	62,739.96	44.59	77,961.04
POLICE	3,019,770.00	260,273.74	912,210.56	30.21	2,107,559.44
MUNICIPAL COURT	190,401.00	9,233.59	38,687.97	20.32	151,713.03
STREET	1,058,001.00	50,218.00	185,036.91	17.49	872,964.09
PARKS & RECREATION	551,648.00	37,186.72	110,297.27	19.99	441,350.73
MAINTENACE DEPARTMENT	0.00	21.94	519.66	0.00	(519.66)
FINANCE	390,932.00	29,846.93	113,998.98	29.16	276,933.02
ANIMAL CONTROL	209,726.00	16,683.19	44,803.29	21.36	164,922.71
CITY HALL	276,446.00	15,395.76	43,348.12	15.68	233,097.88
INSPECTION/CODE ENFORECEM	445,635.00	26,363.17	59,155.93	13.27	386,479.07
NON DEPARTMENTAL	760,448.00	99,151.09	234,017.51	30.77	526,430.49
PUBLIC WORKS	272,486.00	21,542.65	76,841.68	28.20	195,644.32
UTILITY BILLING	473,122.00	49,716.63	146,234.33	30.91	326,887.67
*** FUND TOTAL EXPENDITURES ***	12,170,282.00	990,870.39	3,225,231.71	26.50	8,945,050.29
EXCESS REVENUES/EXPENDITURES	0.00	346,055.11	(933,674.46)	0.00	933,674.46

01 -GENERAL FUND
REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
301-0101	AUDITORIUM RENT	9,000.00	1,500.00	2,575.00	28.61	6,425.00
301-0102	DISMISSAL FEE COURT	500.00	50.00	180.00	36.00	320.00
301-0103	BUILDING PERMITS	85,000.00	7,108.68	17,699.18	20.82	67,300.82
301-0104	CORPORATION COURT	100,000.00	10,561.66	24,164.09	24.16	75,835.91
301-0105	COUNTY FIRE AID	100,000.00	0.00	2,083.33	2.08	97,916.67
301-0106	DELINQUENT TAXES	75,000.00	11,529.80	40,372.34	53.83	34,627.66
301-0107	INTEREST & PENALTY	40,000.00	3,800.92	13,173.43	32.93	26,826.57
301-0108	FRANCHISE FEE	225,000.00	3,386.99	41,236.33	18.33	183,763.67
301-0110	LICENSE FEES	10,000.00	480.00	1,540.00	15.40	8,460.00
301-0111	PARKS & RECREATION	15,000.00	220.00	745.00	4.97	14,255.00
301-0112	INTEREST INCOME	200,000.00	4,176.34	31,878.87	15.94	168,121.13
301-0114	DOG LICENSE/FEES	50.00	100.00	125.00	250.00	(75.00)
301-0115	MISCELLANEOUS INCOME	50,000.00	5,098.18	26,093.15	52.19	23,906.85
301-0116	SALE OF ASSETS	50,000.00	0.00	0.00	0.00	50,000.00
301-0117	IN LIEU OF TAXES	550,000.00	0.00	0.00	0.00	550,000.00
301-0118	1% SALES TAX	2,250,000.00	201,248.91	638,315.40	28.37	1,611,684.60
301-0121	TAX COLLECTION-CURRENT	2,711,821.00	946,487.28	1,028,555.61	37.93	1,683,265.39
301-0122	EMERGENCY MEDICAL SERVICE	950,000.00	109,869.29	336,907.80	35.46	613,092.20
301-0123	FIRE/EMS GRANT REV.	20,000.00	2,000.00	2,000.00	10.00	18,000.00
301-0126	TRANSFER FOR UTILITY BILLING	1,309,861.00	0.00	0.00	0.00	1,309,861.00
301-0127	TRSF. FROM UTILITY FUNDS	2,800,000.00	0.00	0.00	0.00	2,800,000.00
301-0131	DONATIONS-ANIMAL CONTROL	100.00	25.00	25.00	25.00	75.00
301-0132	TRANSFER FROM LCDC	321,000.00	0.00	0.00	0.00	321,000.00
301-0137	LEOSE - FIRE	1,700.00	0.00	0.00	0.00	1,700.00
301-0141	POLICE DEPT. DONATIONS	50.00	0.00	0.00	0.00	50.00
301-0144	TEL-COMM. R O W ACCESS FEES	3,000.00	0.00	2,462.10	82.07	537.90
301-0146	LIBRARY GRANT REV.	350.00	0.00	204.00	58.29	146.00
301-0157	COURT REVENUE STATE FINES	40,000.00	5,462.12	13,357.97	33.39	26,642.03
301-0158	OMNI BASE FTA REVENUES	1,000.00	54.00	150.49	15.05	849.51
301-0177	INDIGENT DEFENSE FEE	100.00	8.00	27.06	27.06	72.94
301-0182	DUE FROM LISD / SRO	150,000.00	7,500.00	22,500.00	15.00	127,500.00
301-0183	ALARM FEES	250.00	0.00	25.00	10.00	225.00
301-0188	TX FOREST SERVICE GRANT REV	500.00	0.00	0.00	0.00	500.00
301-0192	LIBRARY FINES & FEES	4,000.00	552.57	1,567.19	39.18	2,432.81
301-0193	PD SILVER SANTA DONATIONS	1,000.00	0.00	0.00	0.00	1,000.00
301-0195	SUBDIVISION PLAT FEE	1,000.00	300.00	600.00	60.00	400.00
301-0208	TRANSFER IN FROM OTHER FUNDS	(20,000.00)	0.00	0.00	0.00	(20,000.00)
301-0211	CC PROCESSING FEES CHARGED	100,000.00	12,358.92	36,892.04	36.89	63,107.96
301-0212	FIRE CLAIMS PAID	15,000.00	3,046.84	6,101.87	40.68	8,898.13
*** FUND TOTAL REVENUE ***		12,170,282.00	1,336,925.50	2,291,557.25	18.83	9,878,724.75

01 -GENERAL FUND
CITY MANAGER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
401-001	SALARIES SUPERVISION	284,960.00	21,696.00	75,518.77	26.50	209,441.23
401-002	SALARIES OPERATION	45,644.00	3,511.88	12,224.44	26.78	33,419.56
401-004	SOCIAL SECURITY	26,304.00	1,674.80	6,600.88	25.09	19,703.12
401-005	WORKMANS COMP	1,411.00	0.00	430.14	30.48	980.86
401-006	TMRS REQUIREMENTS	47,278.00	5,775.12	13,238.48	28.00	34,039.52
401-007	INSURANCE EMPLOYEES	16,089.00	2,149.62	4,115.92	25.58	11,973.08
401-013	CAR ALLOWANCE	10,200.00	784.62	2,746.17	26.92	7,453.83
** CATEGORY TOTAL **		431,886.00	35,592.04	114,874.80	26.60	317,011.20
1-OPERATING SUPPLIES						
401-111	OFFICE SUPPLIES	1,500.00	0.00	212.48	14.17	1,287.52
401-112	POSTAGE	100.00	3.04	13.67	13.67	86.33
401-114	FOOD EXPENSE	500.00	64.40	64.40	12.88	435.60
401-129	UNIFORMS	150.00	0.00	0.00	0.00	150.00
** CATEGORY TOTAL **		2,250.00	67.44	290.55	12.91	1,959.45
2-MAINTENANCE / REPAIR						
401-221	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
3-CHARGES & SERVICES						
401-308	DUES & MEMBERSHIP	2,000.00	79.95	394.80	19.74	1,605.20
401-310	INSURANCE EXPENSE	2,000.00	0.00	1,040.00	52.00	960.00
401-313	PROFESSIONAL DEVELOPMENT	3,500.00	0.00	45.00	1.29	3,455.00
401-314	TRAVEL	2,000.00	0.00	0.00	0.00	2,000.00
401-315	TELEPHONE	3,300.00	295.25	875.44	26.53	2,424.56
401-375	BAD DEBT	0.00	0.00	(4.80)	0.00	4.80
** CATEGORY TOTAL **		12,800.00	375.20	2,350.44	18.36	10,449.56

01 -GENERAL FUND

CITY MANAGER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
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** DEPARTMENT TOTAL **		447,436.00	36,034.68	117,515.79	26.26	329,920.21
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FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

CITY COUNCIL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
402-005	WORKMAN'S COMPENSATION	100.00	0.00	58.14	58.14	41.86
** CATEGORY TOTAL **		100.00	0.00	58.14	58.14	41.86
1-OPERATING SUPPLIES						
402-114	FOOD EXPENSE - MEALS	4,000.00	115.76	639.72	15.99	3,360.28
402-125	MATERIALS & SUPPLIES	500.00	0.00	5.86	1.17	494.14
** CATEGORY TOTAL **		4,500.00	115.76	645.58	14.35	3,854.42
3-CHARGES & SERVICES						
402-310	INSURANCE EXPENSE	1,600.00	0.00	5,719.98	357.50	(4,119.98)
402-313	PROFESSIONAL DEVELOPMENT	2,000.00	50.05	360.20	18.01	1,639.80
402-314	TRAVEL	1,500.00	0.00	60.00	4.00	1,440.00
** CATEGORY TOTAL **		5,100.00	50.05	6,140.18	120.40	(1,040.18)
4-OTHER						
** DEPARTMENT TOTAL **		9,700.00	165.81	6,843.90	70.56	2,856.10

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

FIRE/EMS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
403-001	SALARIES SUPERVISION	105,240.00	8,013.10	27,891.75	26.50	77,348.25
403-002	SALARIES OPERATION	1,351,204.00	99,073.97	360,690.40	26.69	990,513.60
403-004	SOCIAL SECURITY	129,124.00	10,528.61	37,625.60	29.14	91,498.40
403-005	WORKMANS COMP	86,799.00	0.00	51,919.91	59.82	34,879.09
403-006	TMRS REQUIREMENTS	208,281.00	30,944.12	68,246.19	32.77	140,034.81
403-007	INSURANCE EMPLOYEES	144,254.00	17,185.01	32,684.81	22.66	111,569.19
403-009	INCENTIVE PAY	22,000.00	0.00	0.00	0.00	22,000.00
403-010	SALARIES-OVERTIME	160,000.00	16,603.98	53,375.36	33.36	106,624.64
403-011	PART-TIME SALARIES	164,800.00	10,159.20	36,760.00	22.31	128,040.00
403-012	CERTIFICATION PAY	99,600.00	7,107.78	25,938.77	26.04	73,661.23
** CATEGORY TOTAL **		2,471,302.00	199,615.77	695,132.79	28.13	1,776,169.21
1-OPERATING SUPPLIES						
403-111	OFFICE SUPPLIES	3,000.00	361.65	919.62	30.65	2,080.38
403-112	POSTAGE	1,400.00	131.28	324.00	23.14	1,076.00
403-113	NON CAPITAL ASSETS	22,950.00	0.00	2,399.00	10.45	20,551.00
403-115	JANITORIAL SUPPLIES	3,500.00	390.80	700.89	20.03	2,799.11
403-125	MATERIAL & SUPPLIES	28,320.00	10,791.15	11,330.40	40.01	16,989.60
403-127	BILLABLE EMS SUPPLIES	70,000.00	6,202.07	8,041.30	11.49	61,958.70
403-129	UNIFORMS	8,000.00	877.45	1,497.95	18.72	6,502.05
** CATEGORY TOTAL **		137,170.00	18,754.40	25,213.16	18.38	111,956.84
2-MAINTENANCE / REPAIR						
403-221	MAINTENANCE SOFTWARE/COMPUTERS	20,200.00	0.00	6,561.15	32.48	13,638.85
403-226	MAINTENANCE EQUIPMENT	37,900.00	1,145.24	23,767.20	62.71	14,132.80
403-227	MAINT MOTOR VEHICLES	40,000.00	1,873.29	3,252.81	8.13	36,747.19
403-228	GAS-OIL-TIRES	55,000.00	3,391.01	15,463.67	28.12	39,536.33
403-229	BUNKER GEAR MAINTENANCE	5,500.00	0.00	6,326.50	115.03	(826.50)
** CATEGORY TOTAL **		158,600.00	6,409.54	55,371.33	34.91	103,228.67

01 -GENERAL FUND
FIRE/EMS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
403-306	MEDICAL CONTROL FEE	18,000.00	1,500.00	6,000.00	33.33	12,000.00
403-308	DUES & MEMBERSHIPS	2,365.00	180.10	1,088.25	46.01	1,276.75
403-310	INSURANCE EXPENSE	95,000.00	0.00	52,414.04	55.17	42,585.96
403-312	MAINTENANCE BUILDING	15,000.00	290.00	622.06	4.15	14,377.94
403-313	PROF. DEVELOPMENT	44,470.00	17,356.09	22,254.73	50.04	22,215.27
403-314	TRAVEL	7,000.00	3,437.84	7,012.55	100.18	(12.55)
403-315	TELEPHONE	12,250.00	1,175.69	3,289.93	26.86	8,960.07
403-316	UTILITIES	65,000.00	3,667.75	5,515.73	8.49	59,484.27
403-318	FIRE PREVENTION	500.00	0.00	0.00	0.00	500.00
403-319	LEOSE ACCOUNT	790.00	0.00	0.00	0.00	790.00
403-320	HAZ-MAT EXPENSE	1,500.00	9.68	9.68	0.65	1,490.32
403-325	EMS COLLECTION FEE	76,000.00	17,306.48	27,627.81	36.35	48,372.19
403-328	PHYSICALS / TESTING	2,000.00	180.00	540.00	27.00	1,460.00
403-333	STATE FEES	6,000.00	491.82	2,784.51	46.41	3,215.49
403-352	EQUIPMENT RENTALS	7,000.00	179.02	774.26	11.06	6,225.74
403-356	NONNBUDGETED GRANT EXPENSE	0.00	2,000.00	2,000.00	0.00	(2,000.00)
403-360	CAPITAL OUTLAY	16,200.00	9,050.00	9,050.00	55.86	7,150.00
** CATEGORY TOTAL **		369,075.00	56,824.47	140,983.55	38.20	228,091.45
4-OTHER						
403-406	CONTRACTOR MOWING SERVICES	12,895.00	600.00	2,100.00	16.29	10,795.00
403-407	A/C CONTRACT	3,000.00	765.00	765.00	25.50	2,235.00
403-408	GENERATOR MAINT. CONTRACT	3,000.00	1,050.00	1,050.00	35.00	1,950.00
403-409	FIRE ALARM/EXTINGUISHER	650.00	0.00	0.00	0.00	650.00
403-410	PAYMENT DUE TO FIXED ASSET	198,954.00	0.00	0.00	0.00	198,954.00
** CATEGORY TOTAL **		218,499.00	2,415.00	3,915.00	1.79	214,584.00
** DEPARTMENT TOTAL **		3,354,646.00	284,019.18	920,615.83	27.44	2,434,030.17

01 -GENERAL FUND
LIBRARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
404-001	SALARIES SUPERVISION	61,998.00	4,720.00	16,429.23	26.50	45,568.77
404-002	SALARIES OPERATION	75,562.00	5,755.22	20,032.13	26.51	55,529.87
404-003	SALARIES MAINTENANCE	33,617.00	2,560.00	8,910.41	26.51	24,706.59
404-004	SOCIAL SECURITY	19,860.00	1,276.47	4,714.61	23.74	15,145.39
404-005	WORKMANS COMP.	1,430.00	0.00	1,190.49	83.25	239.51
404-006	TMRS REQUIREMENTS	24,481.00	2,904.10	6,629.22	27.08	17,851.78
404-007	INSURANCE EMPLOYEES	25,852.00	2,709.79	5,443.88	21.06	20,408.12
404-010	SALARIES-OVERTIME	1,000.00	0.00	186.30	18.63	813.70
404-011	SALARIES-PART TIME	88,875.00	3,978.21	17,194.01	19.35	71,680.99
** CATEGORY TOTAL **		332,675.00	23,903.79	80,730.28	24.27	251,944.72
1-OPERATING SUPPLIES						
404-111	OFFICE SUPPLIES	2,600.00	100.98	418.68	16.10	2,181.32
404-112	POSTAGE	1,000.00	21.24	155.64	15.56	844.36
404-113	NON CAPITAL ASSETS	7,650.00	0.00	0.00	0.00	7,650.00
404-115	JANITORIAL SUPPLIES	4,500.00	205.32	821.47	18.25	3,678.53
404-125	MATERIAL & SUPPLIES	3,000.00	232.45	817.84	27.26	2,182.16
404-129	UNIFORMS	500.00	29.40	94.70	18.94	405.30
404-131	AUDIO VISUAL	4,000.00	0.00	177.41	4.44	3,822.59
404-168	NEW BOOKS	11,000.00	788.31	935.15	8.50	10,064.85
** CATEGORY TOTAL **		34,250.00	1,377.70	3,420.89	9.99	30,829.11
2-MAINTENANCE / REPAIR						
404-221	MAINTENANCE SOFTWARE/COMPUTERS	10,350.00	0.00	1,730.00	16.71	8,620.00
404-226	MAINTENANCE EQUIPMENT	4,830.00	0.00	0.00	0.00	4,830.00
** CATEGORY TOTAL **		15,180.00	0.00	1,730.00	11.40	13,450.00

01 -GENERAL FUND
LIBRARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
404-308	DUES & MEMBERSHIP	1,900.00	163.15	899.60	47.35	1,000.40
404-310	INSURANCE EXPENSE	27,600.00	0.00	25,468.17	92.28	2,131.83
404-312	MAINTENANCE BUILDING	44,378.00	12,471.46	16,242.85	36.60	28,135.15
404-313	PROFESSIONAL DEVELOPMENT	10,996.00	0.00	0.00	0.00	10,996.00
404-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
404-315	TELEPHONE	11,600.00	452.54	2,382.35	20.54	9,217.65
404-316	UTILITIES	55,000.00	3,835.97	12,279.68	22.33	42,720.32
404-322	PROFESSIONAL SERVICES	2,610.00	0.00	0.00	0.00	2,610.00
404-328	PERIODICALS	3,200.00	90.00	2,342.11	73.19	857.89
404-352	EQUIPMENT RENTALS	3,650.00	225.47	733.09	20.08	2,916.91
** CATEGORY TOTAL **		161,934.00	17,238.59	60,347.85	37.27	101,586.15
4-OTHER						
404-406	CONTRACTOR MOWING SERVICES	10,195.00	392.00	1,764.00	17.30	8,431.00
404-407	A/C MAINT. CONTRACT	12,650.00	3,846.00	3,846.00	30.40	8,804.00
404-409	FIRE ALARMS/EXTINGUISHERS	2,300.00	525.00	525.00	22.83	1,775.00
** CATEGORY TOTAL **		25,145.00	4,763.00	6,135.00	24.40	19,010.00
** DEPARTMENT TOTAL **		569,184.00	47,283.08	152,364.02	26.77	416,819.98

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

CITY SECRETARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
405-001	SALARIES SUPERVISION	64,421.00	4,905.60	17,075.26	26.51	47,345.74
405-004	SOCIAL SECURITY	5,126.00	355.94	1,238.58	24.16	3,887.42
405-005	WORKMANS COMP.	275.00	0.00	131.95	47.98	143.05
405-006	TMRS REQUIREMENTS	9,213.00	1,082.10	2,483.41	26.96	6,729.59
405-007	INSURANCE EMPLOYEES	3,666.00	816.49	1,629.09	44.44	2,036.91
** CATEGORY TOTAL **		82,701.00	7,160.13	22,558.29	27.28	60,142.71
1-OPERATING SUPPLIES						
405-111	OFFICE SUPPLIES	1,000.00	0.00	25.45	2.55	974.55
405-112	POSTAGE	150.00	0.00	0.00	0.00	150.00
405-129	UNIFORMS	50.00	0.00	0.00	0.00	50.00
** CATEGORY TOTAL **		1,200.00	0.00	25.45	2.12	1,174.55
2-MAINTENANCE / REPAIR						
405-221	MAINTENANCE - SOFTWARE	27,500.00	967.30	39,111.10	142.22	(11,611.10)
** CATEGORY TOTAL **		27,500.00	967.30	39,111.10	142.22	(11,611.10)
3-CHARGES & SERVICES						
405-308	DUES & MEMBERSHIPS	500.00	26.65	231.60	46.32	268.40
405-309	PUBLICATIONS	300.00	0.00	199.00	66.33	101.00
405-310	INSURANCE - GENERAL	1,700.00	0.00	143.00	8.41	1,557.00
405-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	365.00	24.33	1,135.00
405-314	TRAVEL	1,500.00	0.00	266.30	17.75	1,233.70
405-315	TELEPHONE	1,800.00	175.15	515.22	28.62	1,284.78
405-322	PROFESSIONAL SERVICES	6,000.00	0.00	0.00	0.00	6,000.00
405-323	LEGAL & ADVERTISING FEES	6,000.00	(595.00)	(675.00)	11.25-	6,675.00
** CATEGORY TOTAL **		19,300.00	(393.20)	1,045.12	5.42	18,254.88

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

CITY SECRETARY

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
405-401	ELECTION EXPENSE	10,000.00	0.00	0.00	0.00	10,000.00
** CATEGORY TOTAL **		10,000.00	0.00	0.00	0.00	10,000.00
** DEPARTMENT TOTAL **		140,701.00	7,734.23	62,739.96	44.59	77,961.04

01 -GENERAL FUND
POLICE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
406-001	SALARIES SUPERVISION	113,980.00	15,478.24	53,876.18	47.27	60,103.82
406-002	SALARIES OPERATION	1,641,475.00	125,492.57	412,717.63	25.14	1,228,757.37
406-004	SOCIAL SECURITY	138,847.00	11,451.64	38,958.42	28.06	99,888.58
406-005	WORKMANS COMP.	69,815.00	0.00	40,474.35	57.97	29,340.65
406-006	TMRS REQUIREMENTS	249,551.00	32,179.75	73,481.63	29.45	176,069.37
406-007	INSURANCE EMPLOYEES	182,112.00	14,385.89	29,645.92	16.28	152,466.08
406-010	SALARIES-OVERTIME	40,000.00	9,676.45	44,267.73	110.67	(4,267.73)
406-012	CERTIFICATION PAY	42,000.00	3,369.21	11,769.17	28.02	30,230.83
406-013	CAR ALLOWANCE	4,800.00	369.24	1,292.34	26.92	3,507.66
** CATEGORY TOTAL **		2,482,580.00	212,402.99	706,483.37	28.46	1,776,096.63
1-OPERATING SUPPLIES						
406-111	OFFICE SUPPLIES	6,200.00	832.24	832.24	13.42	5,367.76
406-112	POSTAGE	1,600.00	62.42	172.21	10.76	1,427.79
406-113	NON CAPITAL ASSETS	9,200.00	0.00	0.00	0.00	9,200.00
406-115	JANITORIAL SUPPLIES	3,000.00	188.86	283.25	9.44	2,716.75
406-125	MATERIAL & SUPPLIES	5,000.00	472.43	507.03	10.14	4,492.97
406-128	UNIFORM EQUIPMENT	5,000.00	865.76	1,399.54	27.99	3,600.46
406-129	UNIFORMS	14,000.00	4,559.36	6,902.21	49.30	7,097.79
** CATEGORY TOTAL **		44,000.00	6,981.07	10,096.48	22.95	33,903.52
2-MAINTENANCE / REPAIR						
406-221	MAINTENANCE SOFTWARE/COMPUTERS	111,000.00	17,867.52	56,892.52	51.25	54,107.48
406-226	MAINTENANCE EQUIPMENT	50,000.00	5,251.24	37,891.22	75.78	12,108.78
406-227	MAINTENANCE VEHICLES	20,000.00	311.04	2,477.75	12.39	17,522.25
406-228	GAS-OIL-TIRES	35,000.00	3,244.11	16,132.24	46.09	18,867.76
** CATEGORY TOTAL **		216,000.00	26,673.91	113,393.73	52.50	102,606.27

01 -GENERAL FUND

POLICE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
406-308	DUES & MEMBERSHIP	10,000.00	633.95	11,389.28	113.89	(1,389.28)
406-310	INSURANCE EXPENSE	41,000.00	1,224.51	43,364.99	105.77	(2,364.99)
406-312	MAINTENANCE BLDG.	10,000.00	3,857.74	4,917.06	49.17	5,082.94
406-313	PROFESSIONAL DEVELOPMENT	15,000.00	150.00	437.00	2.91	14,563.00
406-314	TRAVEL	5,500.00	733.88	2,350.54	42.74	3,149.46
406-315	TELEPHONE	20,100.00	1,794.06	5,230.51	26.02	14,869.49
406-316	UTILITIES	30,000.00	2,377.26	3,869.06	12.90	26,130.94
406-328	PHYSICALS / TESTING	5,000.00	665.00	1,460.00	29.20	3,540.00
406-335	PRISONER EXPENSE	13,000.00	0.00	295.00	2.27	12,705.00
406-336	INVESTIGATIVE EXPENSE	12,300.00	117.53	267.53	2.18	12,032.47
406-352	EQUIPMENT RENTALS	2,500.00	179.03	619.08	24.76	1,880.92
** CATEGORY TOTAL **		164,400.00	11,732.96	74,200.05	45.13	90,199.95
4-OTHER						
406-405	CONTRACT CLEANING	21,000.00	1,600.00	5,000.00	23.81	16,000.00
406-406	CONTRACTOR MOWING SERVICES	8,000.00	600.00	2,100.00	26.25	5,900.00
406-408	GENERATOR MAINTENANCE	3,000.00	0.00	0.00	0.00	3,000.00
406-409	TRAINING SUPPLIES	1,500.00	79.65	108.77	7.25	1,391.23
406-410	PAYMENT TO FIXED ASSET	71,290.00	0.00	0.00	0.00	71,290.00
406-411	SILVER SANTA	500.00	0.00	0.00	0.00	500.00
406-412	A/C MAINTENANCE CONTRACT	3,000.00	809.00	809.00	26.97	2,191.00
406-413	BRIDGEHAVEN CONTRIBUTION	2,000.00	0.00	0.00	0.00	2,000.00
406-414	NATIONAL NIGHT OUT EXPENSE	500.00	0.00	0.00	0.00	500.00
406-415	FIRE ALARM/ EXTINGUISHER	2,000.00	(605.84)	19.16	0.96	1,980.84
** CATEGORY TOTAL **		112,790.00	2,482.81	8,036.93	7.13	104,753.07
** DEPARTMENT TOTAL **		3,019,770.00	260,273.74	912,210.56	30.21	2,107,559.44

01 -GENERAL FUND
MUNICIPAL COURT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
407-001	SALARIES SUPERVISION	32,427.00	2,157.84	8,031.96	24.77	24,395.04
407-002	SALARIES OPERATION	46,380.00	3,531.20	12,291.24	26.50	34,088.76
407-004	SOCIAL SECURITY	6,270.00	410.02	1,466.93	23.40	4,803.07
407-005	WORKMANS COMP.	337.00	0.00	263.89	78.31	73.11
407-006	TMRS REQUIREMENTS	6,633.00	778.29	1,786.10	26.93	4,846.90
407-007	INSURANCE EMPLOYEES	4,504.00	843.52	1,612.47	35.80	2,891.53
407-010	SALARIES - OVERTIME	300.00	0.00	0.00	0.00	300.00
** CATEGORY TOTAL **		96,851.00	7,720.87	25,452.59	26.28	71,398.41
1-OPERATING SUPPLIES						
407-111	OFFICE SUPPLIES	1,000.00	129.98	227.52	22.75	772.48
407-112	POSTAGE	800.00	92.75	137.49	17.19	662.51
407-129	UNIFORMS	100.00	0.00	0.00	0.00	100.00
** CATEGORY TOTAL **		1,900.00	222.73	365.01	19.21	1,534.99
2-MAINTENANCE / REPAIR						
407-221	MAINTENANCE - SOFTWARE	2,000.00	0.00	1,200.00	60.00	800.00
** CATEGORY TOTAL **		2,000.00	0.00	1,200.00	60.00	800.00
3-CHARGES & SERVICES						
407-308	DUES & MEMBERSHIP	1,000.00	39.00	156.00	15.60	844.00
407-310	INSURANCE EXPENSE	1,000.00	0.00	286.00	28.60	714.00
407-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
407-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
407-315	TELEPHONE	2,300.00	219.07	646.90	28.13	1,653.10
407-319	LEGAL EXPENSE	12,000.00	468.00	1,152.00	9.60	10,848.00
407-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
407-337	JURY EXPENSE	250.00	0.00	0.00	0.00	250.00
407-339	FTA PROGRAM	1,500.00	0.00	150.70	10.05	1,349.30
407-340	FEES - STATE FINES	50,000.00	0.00	6,085.00	12.17	43,915.00
407-341	COLLECTION FEES	16,000.00	0.00	2,017.14	12.61	13,982.86
407-362	CREDIT CARD FEES	3,500.00	563.92	1,176.63	33.62	2,323.37
** CATEGORY TOTAL **		89,650.00	1,289.99	11,670.37	13.02	77,979.63

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

MUNICIPAL COURT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
	** DEPARTMENT TOTAL **	190,401.00	9,233.59	38,687.97	20.32	151,713.03

FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND
STREET

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
409-001	SALARIES SUPERVISION	75,626.00	5,757.64	20,041.02	26.50	55,584.98
409-002	SALARIES OPERATION	336,015.00	19,411.51	66,397.12	19.76	269,617.88
409-004	SOCIAL SECURITY	32,754.00	1,891.58	6,634.13	20.25	26,119.87
409-005	WORKMANS COMP.	30,999.00	0.00	15,260.15	49.23	15,738.85
409-006	TMRS REQUIREMENTS	58,867.00	5,973.55	13,020.04	22.12	45,846.96
409-007	INSURANCE EMPLOYEES	61,463.00	4,996.14	9,830.48	15.99	51,632.52
409-010	SALARIES-OVERTIME	2,500.00	712.94	4,558.62	182.34	(2,058.62)
** CATEGORY TOTAL **		598,224.00	38,743.36	135,741.56	22.69	462,482.44
1-OPERATING SUPPLIES						
409-111	OFFICE SUPPLIES	150.00	26.49	26.49	17.66	123.51
409-112	POSTAGE	50.00	0.00	0.00	0.00	50.00
409-113	NON CAPITAL ASSETS	6,000.00	4,760.00	4,760.00	79.33	1,240.00
409-125	MATERIAL & SUPPLIES	4,600.00	0.00	52.07	1.13	4,547.93
409-129	UNIFORMS	4,000.00	1,352.75	1,927.31	48.18	2,072.69
** CATEGORY TOTAL **		14,800.00	6,139.24	6,765.87	45.72	8,034.13
2-MAINTENANCE / REPAIR						
409-221	MAINTENANCE SOFTWARE/COMPUTERS	600.00	0.00	0.00	0.00	600.00
409-226	MAINTENANCE EQUIPMENT	22,000.00	119.99	1,282.03	5.83	20,717.97
409-227	MAINTENANCE MOTOR VEHICLE	11,000.00	516.72	559.92	5.09	10,440.08
409-228	GAS-OIL-TIRES	35,000.00	1,587.31	7,238.38	20.68	27,761.62
409-230	MAINTENANCE STREETS	85,600.00	1,011.97	11,339.11	13.25	74,260.89
409-231	MAINTENANCE DRAINAGE	30,000.00	0.00	0.00	0.00	30,000.00
409-232	HERBICIDES	4,200.00	0.00	0.00	0.00	4,200.00
409-233	PESTICIDES	5,250.00	0.00	2,175.83	41.44	3,074.17
** CATEGORY TOTAL **		193,650.00	3,235.99	22,595.27	11.67	171,054.73

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

STREET

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
409-308	DUES & MEMBERSHIP	800.00	46.15	184.60	23.08	615.40
409-310	INSURANCE - GENERAL	18,000.00	1,224.51	17,434.87	96.86	565.13
409-313	PROFESSIONAL DEVELOPMENT	8,000.00	0.00	0.00	0.00	8,000.00
409-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
409-315	TELEPHONE	3,500.00	311.38	923.87	26.40	2,576.13
409-316	UTILITIES - DRAINAGE	10,000.00	517.37	1,210.87	12.11	8,789.13
409-325	MAINTENANCE LEVEE	10,000.00	0.00	0.00	0.00	10,000.00
409-328	PHYSICALS / TESTING	250.00	0.00	180.00	72.00	70.00
409-352	EQUIPMENT RENTALS	2,000.00	0.00	0.00	0.00	2,000.00
** CATEGORY TOTAL **		53,050.00	2,099.41	19,934.21	37.58	33,115.79
4-OTHER						
409-406	CONTRACTOR SERVICES	30,000.00	0.00	0.00	0.00	30,000.00
409-409	FIRE ALARM/EXTINGUISHER	1,500.00	0.00	0.00	0.00	1,500.00
409-410	FIXED ASSETS PAYMENT	166,777.00	0.00	0.00	0.00	166,777.00
** CATEGORY TOTAL **		198,277.00	0.00	0.00	0.00	198,277.00
** DEPARTMENT TOTAL **		1,058,001.00	50,218.00	185,036.91	17.49	872,964.09

01 -GENERAL FUND

PARKS & RECREATION

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
410-001	SALARIES SUPERVISION	72,316.00	5,505.48	19,163.31	26.50	53,152.69
410-002	SALARIES OPERATION	141,380.00	10,211.16	25,713.08	18.19	115,666.92
410-004	SOCIAL SECURITY	16,592.00	1,149.31	3,245.19	19.56	13,346.81
410-005	WORKMANS COMP.	7,420.00	0.00	2,624.05	35.36	4,795.95
410-006	TMRS REQUIREMENTS	29,821.00	2,747.97	6,245.72	20.94	23,575.28
410-007	INSURANCE EMPLOYEES	35,780.00	1,380.83	4,246.16	11.87	31,533.84
410-010	SALARIES-OVERTIME	4,000.00	298.08	1,008.84	25.22	2,991.16
** CATEGORY TOTAL **		307,309.00	21,292.83	62,246.35	20.26	245,062.65
1-OPERATING SUPPLIES						
410-111	OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00
410-113	NON CAPITAL ASSETS	4,000.00	0.00	0.00	0.00	4,000.00
410-115	JANITORIAL SUPPLY	2,500.00	0.00	80.00	3.20	2,420.00
410-125	MATERIAL & SUPPLIES	4,000.00	0.00	298.30	7.46	3,701.70
410-129	UNIFORMS	2,400.00	191.25	961.20	40.05	1,438.80
** CATEGORY TOTAL **		13,000.00	191.25	1,339.50	10.30	11,660.50
2-MAINTENANCE / REPAIR						
410-224	MAINTENANCE FENCES	8,000.00	0.00	0.00	0.00	8,000.00
410-225	MAINTENANCE BALL FIELDS	15,000.00	0.00	0.00	0.00	15,000.00
410-226	MAINTENANCE EQUIPMENT	6,000.00	19.50	78.00	1.30	5,922.00
410-227	MAINTENANCE MOTOR VEHICLE	1,000.00	0.00	13.10	1.31	986.90
410-228	GAS-OIL-TIRES	7,000.00	238.06	2,958.00	42.26	4,042.00
410-229	CHEMICALS - SPLASH PARK	6,050.00	0.00	0.00	0.00	6,050.00
410-230	MAINTENANCE - SPLASH PARK	20,000.00	0.00	0.00	0.00	20,000.00
410-231	MAINTENANCE PLAYGROUNDS	1,500.00	16.97	16.97	1.13	1,483.03
410-232	WEED CONTROL	1,000.00	0.00	0.00	0.00	1,000.00
410-233	FLAG REPAIR	6,000.00	0.00	0.00	0.00	6,000.00
** CATEGORY TOTAL **		71,550.00	274.53	3,066.07	4.29	68,483.93

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

PARKS & RECREATION

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
410-310	INSURANCE - GENERAL	11,000.00	0.00	11,380.47	103.46	(380.47)
410-312	MAINTENANCE BLDG.	8,000.00	155.00	380.00	4.75	7,620.00
410-313	PROF. DEVELOPMENT	25.00	0.00	0.00	0.00	25.00
410-315	TELEPHONE	800.00	60.03	1,091.43	136.43	(291.43)
410-316	UTILITIES	42,000.00	4,633.08	7,193.45	17.13	34,806.55
410-328	PHYSICALS / TESTING	400.00	0.00	180.00	45.00	220.00
410-330	PARKS MASTERPLAN	0.00	5,500.00	5,500.00	0.00	(5,500.00)
** CATEGORY TOTAL **		62,225.00	10,348.11	25,725.35	41.34	36,499.65
4-OTHER						
410-406	CONTRACTOR MOWING SERVICES	65,000.00	5,080.00	17,920.00	27.57	47,080.00
410-409	FIRE ALARM/EXTINGUISHERS	500.00	0.00	0.00	0.00	500.00
410-410	FIXED ASSETS PAYMENT	32,064.00	0.00	0.00	0.00	32,064.00
** CATEGORY TOTAL **		97,564.00	5,080.00	17,920.00	18.37	79,644.00
** DEPARTMENT TOTAL **		551,648.00	37,186.72	110,297.27	19.99	441,350.73

01 -GENERAL FUND
MAINTENACE DEPARTMENT

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES					
411-005 WORKMANS COMP.	0.00	0.00	453.84	0.00	(453.84)
** CATEGORY TOTAL **	0.00	0.00	453.84	0.00	(453.84)
1-OPERATING SUPPLIES					
2-MAINTENANCE / REPAIR					
3-CHARGES & SERVICES					
411-315 TELEPHONE	0.00	21.94	65.82	0.00	(65.82)
** CATEGORY TOTAL **	0.00	21.94	65.82	0.00	(65.82)
4-OTHER					
** DEPARTMENT TOTAL **	0.00	21.94	519.66	0.00	(519.66)

01 -GENERAL FUND
FINANCE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
412-001	SALARIES SUPERVISION	115,797.00	8,816.00	30,686.46	26.50	85,110.54
412-002	SALARIES OPERATION	140,112.00	10,844.03	37,219.99	26.56	102,892.01
412-004	SOCIAL SECURITY	20,361.00	1,477.25	5,101.24	25.05	15,259.76
412-005	WORKMAN'S COMPENSATION	1,093.00	0.00	527.79	48.29	565.21
412-006	TMRS REQUIREMENTS	36,596.00	4,409.78	10,115.08	27.64	26,480.92
412-007	INSURANCE EMPLOYEES	27,258.00	3,151.06	6,244.63	22.91	21,013.37
412-010	SALARIES/OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00
412-012	CERTIFICATION PAY	3,640.00	280.00	980.00	26.92	2,660.00
412-013	CAR ALLOWANCE	2,400.00	184.62	646.17	26.92	1,753.83
** CATEGORY TOTAL **		348,257.00	29,162.74	91,521.36	26.28	256,735.64
1-OPERATING SUPPLIES						
412-111	OFFICE SUPPLIES	4,000.00	13.98	384.41	9.61	3,615.59
412-112	POSTAGE	1,000.00	47.89	176.53	17.65	823.47
412-113	NON CAPITAL ASSETS	2,000.00	0.00	0.00	0.00	2,000.00
412-129	UNIFORMS	300.00	0.00	0.00	0.00	300.00
** CATEGORY TOTAL **		7,300.00	61.87	560.94	7.68	6,739.06
2-MAINTENANCE / REPAIR						
412-221	MAINTENANCE SOFTWARE	24,600.00	250.00	17,754.85	72.17	6,845.15
** CATEGORY TOTAL **		24,600.00	250.00	17,754.85	72.17	6,845.15
3-CHARGES & SERVICES						
412-308	MEMBERSHIP DUES	1,500.00	85.15	635.60	42.37	864.40
412-310	INSURANCE- GENERAL	3,000.00	0.00	2,652.00	88.40	348.00
412-313	PROFESSIONAL DEVELOPMENT	1,500.00	0.00	0.00	0.00	1,500.00
412-314	TRAVEL	1,500.00	0.00	0.00	0.00	1,500.00
412-315	TELEPHONE	3,175.00	287.17	874.23	27.53	2,300.77
412-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
** CATEGORY TOTAL **		10,775.00	372.32	4,161.83	38.62	6,613.17
** DEPARTMENT TOTAL **		390,932.00	29,846.93	113,998.98	29.16	276,933.02

01 -GENERAL FUND
FINANCE

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

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

ANIMAL CONTROL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
413-003	SALARIES HUMANE OFFICER	78,676.00	6,539.34	21,561.82	27.41	57,114.18
413-004	SOCIAL SECURITY	6,261.00	526.93	1,737.40	27.75	4,523.60
413-005	WORKMANS COMPENSATION	5,221.00	0.00	3,267.77	62.59	1,953.23
413-006	TMRS REQUIREMENTS	11,252.00	1,441.00	3,270.47	29.07	7,981.53
413-007	INSURANCE EMPLOYEES	7,116.00	1,220.32	2,550.22	35.84	4,565.78
413-010	SALARIES OVERTIME	1,500.00	426.02	1,396.17	93.08	103.83
413-011	SALARIES PART TIME	25,000.00	0.00	0.00	0.00	25,000.00
** CATEGORY TOTAL **		135,026.00	10,153.61	33,783.85	25.02	101,242.15
1-OPERATING SUPPLIES						
413-111	OFFICE SUPPLIES	200.00	0.00	0.00	0.00	200.00
413-113	NON CAPITAL ASSETS	4,400.00	160.00	160.00	3.64	4,240.00
413-114	ANIMAL FOOD	3,000.00	0.00	0.00	0.00	3,000.00
413-115	JANITORIAL SUPPLIES	12,000.00	193.00	193.00	1.61	11,807.00
413-125	MATERIALS & SUPPLIES	3,200.00	0.00	0.00	0.00	3,200.00
413-129	UNIFORMS	1,200.00	0.00	0.00	0.00	1,200.00
** CATEGORY TOTAL **		24,000.00	353.00	353.00	1.47	23,647.00
2-MAINTENANCE / REPAIR						
413-212	MAINTENANCE BUILDING	5,000.00	831.25	944.00	18.88	4,056.00
413-226	MAINTENANCE EQUIPMENT	3,000.00	26.65	106.60	3.55	2,893.40
413-227	MAINTENANCE MOTOR VEHICLE	2,500.00	0.00	0.00	0.00	2,500.00
413-228	GAS-OIL-TIRES	3,400.00	53.55	377.50	11.10	3,022.50
** CATEGORY TOTAL **		13,900.00	911.45	1,428.10	10.27	12,471.90
3-CHARGES & SERVICES						
413-310	INSURANCE EXPENSE	1,800.00	0.00	1,435.66	79.76	364.34
413-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
413-315	TELEPHONE	300.00	21.94	65.82	21.94	234.18
413-316	UTILITIES	20,000.00	5,243.19	7,736.86	38.68	12,263.14
413-328	PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
413-354	VETERINARY SERVICES	5,500.00	0.00	0.00	0.00	5,500.00
** CATEGORY TOTAL **		28,800.00	5,265.13	9,238.34	32.08	19,561.66

01 -GENERAL FUND

ANIMAL CONTROL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
413-410	PAYMENT TO FIXED ASSETS	8,000.00	0.00	0.00	0.00	8,000.00
** CATEGORY TOTAL **		8,000.00	0.00	0.00	0.00	8,000.00
** DEPARTMENT TOTAL **		209,726.00	16,683.19	44,803.29	21.36	164,922.71

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

CITY HALL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
414-003	SALARIES MAINTENANCE	33,617.00	2,532.00	8,882.40	26.42	24,734.60
414-004	SOCIAL SECURITY	2,675.00	193.79	679.84	25.41	1,995.16
414-005	WORKMANS COMPENSATION	1,930.00	0.00	471.91	24.45	1,458.09
414-006	TMRS REQUIREMENTS	4,808.00	563.22	1,292.36	26.88	3,515.64
414-007	INSURANCE EMPLOYEES	7,116.00	555.37	1,212.12	17.03	5,903.88
414-010	SALARIES OVERTIME	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		50,646.00	3,844.38	12,538.63	24.76	38,107.37
1-OPERATING SUPPLIES						
414-111	OFFICE SUPPLIES	300.00	0.00	69.16	23.05	230.84
414-115	JANITORIAL SUPPLIES	5,800.00	213.70	838.38	14.45	4,961.62
414-125	MATERIALS & SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00
414-129	UNIFORMS	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		8,600.00	213.70	907.54	10.55	7,692.46
2-MAINTENANCE / REPAIR						
414-212	MAINTENANCE BUILDING	125,000.00	4,442.82	4,592.82	3.67	120,407.18
414-226	MAINTENANCE EQUIPMENT	10,000.00	733.70	1,166.60	11.67	8,833.40
** CATEGORY TOTAL **		135,000.00	5,176.52	5,759.42	4.27	129,240.58
3-CHARGES & SERVICES						
414-310	INSURANCE-GENERAL	7,500.00	0.00	7,849.41	104.66	(349.41)
414-315	TELEPHONE	3,100.00	927.34	3,174.02	102.39	(74.02)
414-316	UTILITIES	25,000.00	1,314.11	4,580.17	18.32	20,419.83
414-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
414-352	EQUIPMENT RENTALS	15,000.00	(26.29)	2,177.93	14.52	12,822.07
** CATEGORY TOTAL **		50,700.00	2,215.16	17,781.53	35.07	32,918.47

01 -GENERAL FUND

CITY HALL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
414-406	CONTRACTOR MOWING SERVICES	18,000.00	690.00	3,105.00	17.25	14,895.00
414-407	A/C MAINTENANCE CONTRACT	8,000.00	1,681.00	1,681.00	21.01	6,319.00
414-408	GENERATOR MAINTENANCE CONTRACT	3,000.00	1,575.00	1,575.00	52.50	1,425.00
414-409	FIRE ALARM/EXTINGUISHER MAINT	2,500.00	0.00	0.00	0.00	2,500.00
** CATEGORY TOTAL **		31,500.00	3,946.00	6,361.00	20.19	25,139.00
** DEPARTMENT TOTAL **		276,446.00	15,395.76	43,348.12	15.68	233,097.88

01 -GENERAL FUND
INSPECTION/CODE ENFORECEM

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
415-001	SALARIES-SUPERVISION	70,000.00	0.00	0.00	0.00	70,000.00
415-002	SALARIES-OPERATION	90,444.00	6,886.40	23,990.55	26.53	66,453.45
415-004	SOCIAL SECURITY	12,552.00	526.00	1,840.28	14.66	10,711.72
415-005	WORKMAN'S COMPENSATION	1,218.00	0.00	427.31	35.08	790.69
415-006	TMRS REQUIREMENTS	22,559.00	1,534.24	3,497.99	15.51	19,061.01
415-007	INSURANCE-EMPLOYEES	22,615.00	1,238.29	2,592.33	11.46	20,022.67
415-010	SALARIES - OVERTIME	500.00	0.00	99.45	19.89	400.55
** CATEGORY TOTAL **		219,888.00	10,184.93	32,447.91	14.76	187,440.09
1-OPERATING SUPPLIES						
415-111	OFFICE SUPPLIES	1,200.00	0.00	193.99	16.17	1,006.01
415-112	POSTAGE	3,000.00	25.53	567.39	18.91	2,432.61
415-113	NON CAPITAL ASSETS	600.00	0.00	0.00	0.00	600.00
415-125	MATERIALS & SUPPLIES	1,000.00	0.00	170.31	17.03	829.69
415-129	UNIFORMS	450.00	0.00	0.00	0.00	450.00
** CATEGORY TOTAL **		6,250.00	25.53	931.69	14.91	5,318.31
2-MAINTENANCE / REPAIR						
415-221	MAINTENANCE SOFTWARE/COMPUTERS	24,540.00	0.00	0.00	0.00	24,540.00
415-226	MAINTENANCE-EQUIPMENT	3,300.00	0.00	0.00	0.00	3,300.00
415-227	MAINT.-MOTOR VEHICLES	1,120.00	0.00	244.69	21.85	875.31
415-228	GAS-OIL-TIRES	1,500.00	33.81	215.58	14.37	1,284.42
** CATEGORY TOTAL **		30,460.00	33.81	460.27	1.51	29,999.73
3-CHARGES & SERVICES						
415-308	DUES AND MEMBERSHIPS	1,000.00	79.95	382.00	38.20	618.00
415-309	PUBLICATIONS	5,000.00	0.00	0.00	0.00	5,000.00
415-310	INSURANCE-GENERAL	2,200.00	0.00	1,425.74	64.81	774.26
415-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
415-314	TRAVEL	2,000.00	463.90	463.90	23.20	1,536.10
415-315	TELEPHONE	3,275.00	295.24	875.43	26.73	2,399.57
415-319	LEGAL OR FILING FEES	1,200.00	595.00	2,372.25	197.69	(1,172.25)
415-328	PHYSICALS / TESTING	200.00	0.00	0.00	0.00	200.00
415-352	EQUIPMENT RENTALS	4,500.00	312.31	1,249.24	27.76	3,250.76

01 -GENERAL FUND

INSPECTION/CODE ENFORECEM

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
** CATEGORY TOTAL **		20,375.00	1,746.40	6,768.56	33.22	13,606.44
4-OTHER						
415-406	CONTRACTOR SERVICES	12,000.00	4,650.00	4,650.00	38.75	7,350.00
415-407	DEMOLITION SERVICES	80,000.00	6,602.50	6,602.50	8.25	73,397.50
415-408	INSPECTION SERVICES	67,200.00	3,120.00	7,295.00	10.86	59,905.00
415-410	PAYMENT TO FIXED ASSET	9,462.00	0.00	0.00	0.00	9,462.00
** CATEGORY TOTAL **		168,662.00	14,372.50	18,547.50	11.00	150,114.50
** DEPARTMENT TOTAL **		445,635.00	26,363.17	59,155.93	13.27	386,479.07

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

NON DEPARTMENTAL

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
2-MAINTENANCE / REPAIR						
416-221	MAINTENANCE SOFTWARE	105,000.00	6,144.00	28,144.00	26.80	76,856.00
416-223	MAINTENANCE TOWER	30,000.00	0.00	0.00	0.00	30,000.00
** CATEGORY TOTAL **		135,000.00	6,144.00	28,144.00	20.85	106,856.00
3-CHARGES & SERVICES						
416-308	DUES & MEMBERSHIP	6,100.00	0.00	2,378.00	38.98	3,722.00
416-309	LEGAL & ADVERTISING	1,000.00	0.00	930.00	93.00	70.00
416-310	INSURANCE GENERAL	1,000.00	0.00	1,225.00	122.50	(225.00)
416-314	INTERNET & FIBER	0.00	1,303.66	2,607.32	0.00	(2,607.32)
416-315	TELEPHONE	5,000.00	0.00	0.00	0.00	5,000.00
416-318	AUDIT SERVICES	65,000.00	30,000.00	38,500.00	59.23	26,500.00
416-319	LEGAL EXPENSE	80,000.00	4,034.00	16,564.00	20.71	63,436.00
416-320	TAX EXPENSE CONTRACT	150,000.00	33,588.21	37,096.05	24.73	112,903.95
416-322	PROFESSIONAL SERVICES	160,000.00	15,000.00	53,569.83	33.48	106,430.17
416-323	COMMUNITY DECORATIONS	1,500.00	0.00	0.00	0.00	1,500.00
416-324	CITY WIDE FIREWORKS	21,000.00	0.00	0.00	0.00	21,000.00
416-329	BRAZOS TRANSIT AUTHORITY	5,500.00	1,378.13	1,378.13	25.06	4,121.87
** CATEGORY TOTAL **		496,100.00	85,304.00	154,248.33	31.09	341,851.67
4-OTHER						
416-404	CONTINGENCY	79,848.00	0.00	0.00	0.00	79,848.00
416-416	WEB SITE HOSTING	11,500.00	0.00	7,854.29	68.30	3,645.71
416-418	FITNESS & SAFETY PROGRAM	3,000.00	(550.00)	(550.00)	18.33-	3,550.00
416-423	2024 FLOOD	0.00	6,877.00	40,223.61	0.00	(40,223.61)
416-424	EMPLOYEE RELATED EXPENSES	25,000.00	1,376.09	1,597.28	6.39	23,402.72
416-425	380 AGREEMENT	10,000.00	0.00	0.00	0.00	10,000.00
416-426	HURRICANE BERYL	0.00	0.00	2,500.00	0.00	(2,500.00)
** CATEGORY TOTAL **		129,348.00	7,703.09	51,625.18	39.91	77,722.82
** DEPARTMENT TOTAL **		760,448.00	99,151.09	234,017.51	30.77	526,430.49

01 -GENERAL FUND

NON DEPARTMENTAL

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

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
417-001	SALARIES SUPERVISION	102,969.00	7,840.00	27,289.23	26.50	75,679.77
417-002	SALARIES OPERATIONS	35,304.00	4,118.80	12,884.03	36.49	22,419.97
417-004	SOCIAL SECURITY	11,002.00	867.81	2,908.60	26.44	8,093.40
417-005	WORKMANS COMPENSATION	591.00	0.00	263.89	44.65	327.11
417-006	TMRS REQUIREMENTS	19,774.00	2,350.21	5,432.85	27.47	14,341.15
417-007	INSURANCE EMPLOYEES	13,026.00	1,917.06	3,653.37	28.05	9,372.63
417-011	SALARIES PART-TIME	25,000.00	0.00	0.00	0.00	25,000.00
417-013	CAR ALLOWANCE	3,600.00	276.92	969.22	26.92	2,630.78
** CATEGORY TOTAL **		211,266.00	17,370.80	53,401.19	25.28	157,864.81
1-OPERATING SUPPLIES						
417-111	OFFICE SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
417-112	POSTAGE	50.00	0.00	0.00	0.00	50.00
417-113	NON CAPITAL ASSETS	1,000.00	0.00	0.00	0.00	1,000.00
417-115	JANITORIAL SUPPLIES	3,500.00	623.51	1,234.56	35.27	2,265.44
417-125	MATERIALS & SUPPLIES	350.00	17.68	87.66	25.05	262.34
417-129	UNIFORMS	100.00	0.00	0.00	0.00	100.00
** CATEGORY TOTAL **		6,000.00	641.19	1,322.22	22.04	4,677.78
2-MAINTENANCE / REPAIR						
417-221	MAINTENANCE SOFTWARE	500.00	0.00	0.00	0.00	500.00
417-226	MAINTENANCE EQUIPMENT	4,500.00	60.45	2,401.69	53.37	2,098.31
** CATEGORY TOTAL **		5,000.00	60.45	2,401.69	48.03	2,598.31
3-CHARGES & SERVICES						
417-310	INSURANCE - GENERAL	6,500.00	0.00	8,354.19	128.53	(1,854.19)
417-312	MAINTENANCE BUILDING	4,000.00	414.13	1,812.55	45.31	2,187.45
417-313	PROFESSIONAL DEVELOPMENT	100.00	0.00	25.00	25.00	75.00
417-315	TELEPHONE	3,650.00	279.11	827.00	22.66	2,823.00
417-316	UTILITIES	24,500.00	1,689.97	4,541.84	18.54	19,958.16
417-328	PHYSICALS/TESTING	100.00	0.00	35.00	35.00	65.00
** CATEGORY TOTAL **		38,850.00	2,383.21	15,595.58	40.14	23,254.42

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

PUBLIC WORKS

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
417-405	CONTRACT CLEANING	0.00	0.00	2,250.00	0.00	(2,250.00)
417-406	CONTRACTOR MOWING SERVICES	5,100.00	392.00	1,176.00	23.06	3,924.00
417-407	A/C MAINTENANCE CONTRACT	3,000.00	695.00	695.00	23.17	2,305.00
417-409	FIRE ALARM/EXTINGUISHERS	500.00	0.00	0.00	0.00	500.00
417-410	PAYMENT TO FIXED ASSETS	2,770.00	0.00	0.00	0.00	2,770.00
** CATEGORY TOTAL **		11,370.00	1,087.00	4,121.00	36.24	7,249.00
** DEPARTMENT TOTAL **		272,486.00	21,542.65	76,841.68	28.20	195,644.32

01 -GENERAL FUND
UTILITY BILLING

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
419-002	SALARIES OPERATION	123,023.00	9,366.45	32,635.56	26.53	90,387.44
419-004	SOCIAL SECURITY	9,790.00	718.34	2,502.92	25.57	7,287.08
419-005	WORKERS COMPENSATION	526.00	0.00	395.84	75.25	130.16
419-006	TMRS REQUIREMENTS	17,594.00	2,073.08	4,751.55	27.01	12,842.45
419-007	INSURANCE EMPLOYEES	21,179.00	1,831.98	3,815.19	18.01	17,363.81
419-010	SALARIES OVERTIME-	1,000.00	0.00	0.00	0.00	1,000.00
** CATEGORY TOTAL **		173,112.00	13,989.85	44,101.06	25.48	129,010.94
1-OPERATING SUPPLIES						
419-111	OFFICE SUPPLIES	2,000.00	0.00	418.53	20.93	1,581.47
419-112	POSTAGE	500.00	24.80	102.65	20.53	397.35
419-129	UNIFORMS	300.00	0.00	0.00	0.00	300.00
** CATEGORY TOTAL **		2,800.00	24.80	521.18	18.61	2,278.82
2-MAINTENANCE / REPAIR						
419-221	MAINTENANCE SOFTWARE	25,000.00	0.00	4,320.00	17.28	20,680.00
** CATEGORY TOTAL **		25,000.00	0.00	4,320.00	17.28	20,680.00
3-CHARGES & SERVICES						
419-310	INSURANCE EXPENSE	1,100.00	0.00	2,509.00	228.09	(1,409.00)
419-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
419-314	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
419-315	TELEPHONE	3,010.00	333.59	999.35	33.20	2,010.65
419-316	UTILITIES	1,500.00	45.80	137.90	9.19	1,362.10
419-326	MAINTENANCE OFFICE EQUIPMENT	1,500.00	79.95	341.25	22.75	1,158.75
419-328	PHYSICALS / TESTING	100.00	0.00	0.00	0.00	100.00
419-361	CONTRACT SERVICES	38,000.00	4,598.17	10,317.74	27.15	27,682.26
419-362	CREDIT CARD FEES PAYABLE	225,000.00	30,644.47	82,986.85	36.88	142,013.15
** CATEGORY TOTAL **		272,210.00	35,701.98	97,292.09	35.74	174,917.91

01 -GENERAL FUND
UTILITY BILLING

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER					
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** DEPARTMENT TOTAL **	473,122.00	49,716.63	146,234.33	30.91	326,887.67
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*** FUND TOTAL EXPENDITURES ***	12,170,282.00	990,870.39	3,225,231.71	26.50	8,945,050.29
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EXCESS REVENUES/EXPENDITURES	0.00	346,055.11	(933,674.46)	0.00	933,674.46
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*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

02 -WATER & WASTEWATER FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	5,668,400.00	477,433.27	1,533,693.27	27.06	4,134,706.73
*** FUND TOTAL REVENUE ***	5,668,400.00	477,433.27	1,533,693.27	27.06	4,134,706.73
EXPENDITURE SUMMARY					
WATER DEPARTMENT	2,808,436.00	69,342.75	377,506.90	13.44	2,430,929.10
WASTEWATER	2,859,964.00	71,263.80	295,367.74	10.33	2,564,596.26
*** FUND TOTAL EXPENDITURES ***	5,668,400.00	140,606.55	672,874.64	11.87	4,995,525.36
EXCESS REVENUES/EXPENDITURES	0.00	336,826.72	860,818.63	0.00	(860,818.63)

02 -WATER & WASTEWATER FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
302-2001	WATER COLLECTIONS	2,901,960.00	233,953.30	774,400.74	26.69	2,127,559.26
302-2002	WATER CONNECTIONS & TAPS	10,000.00	3,400.00	5,501.42	55.01	4,498.58
302-2005	BULK WATER & FEES CHARGED	9,000.00	150.00	675.00	7.50	8,325.00
302-2007	INTEREST EARNED	250,000.00	25,187.80	74,559.75	29.82	175,440.25
302-5001	SEWER COLLECTIONS	2,476,440.00	210,000.00	664,448.39	26.83	1,811,991.61
302-5002	SEWER TAP FEES	3,000.00	0.00	550.00	18.33	2,450.00
302-5005	PERMITS/INSPECTION FEES	0.00	0.00	300.00	0.00	(300.00)
302-5006	REVENUE CITY OF AMES	18,000.00	1,961.71	6,290.41	34.95	11,709.59
302-5007	REVENUE CITY OF HARDIN	0.00	2,780.46	6,967.56	0.00	(6,967.56)
*** FUND TOTAL REVENUE ***		5,668,400.00	477,433.27	1,533,693.27	27.06	4,134,706.73

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

02 -WATER & WASTEWATER FUND

WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
420-001	SALARIES SUPERVISION	44,800.00	3,410.84	11,872.35	26.50	32,927.65
420-002	SALARIES OPERATION	185,757.00	14,417.52	44,610.00	24.02	141,147.00
420-004	SOCIAL SECURITY	18,345.00	1,350.11	4,357.47	23.75	13,987.53
420-005	WORKMANS COMP.	10,792.00	0.00	10,908.01	101.07	(116.01)
420-006	TMRS REQUIREMENTS	32,971.00	3,574.88	8,680.26	26.33	24,290.74
420-007	INSURANCE EMPLOYEES	33,528.00	3,979.31	9,728.06	29.01	23,799.94
420-010	SALARIES-OVERTIME	17,000.00	490.86	2,575.16	15.15	14,424.84
420-013	CAR ALLOWANCE	1,200.00	92.32	323.12	26.93	876.88
** CATEGORY TOTAL **		344,393.00	27,315.84	93,054.43	27.02	251,338.57
1-OPERATING SUPPLIES						
420-111	OFFICE SUPPLIES	250.00	0.00	0.00	0.00	250.00
420-112	POSTAGE	300.00	0.00	9.64	3.21	290.36
420-125	MATERIALS & SUPPLIES	2,000.00	0.00	152.16	7.61	1,847.84
420-129	UNIFORMS	4,000.00	157.07	1,016.48	25.41	2,983.52
420-163	CHEMICALS - WATER TREATMENT	60,000.00	3,083.00	14,613.44	24.36	45,386.56
** CATEGORY TOTAL **		66,550.00	3,240.07	15,791.72	23.73	50,758.28
2-MAINTENANCE / REPAIR						
420-226	MAINTENANCE EQUIPMENT	28,000.00	0.00	0.00	0.00	28,000.00
420-227	MAINTENANCE MOTOR VEHICLE	3,500.00	266.07	579.59	16.56	2,920.41
420-228	GAS-OIL-TIRES	16,000.00	588.10	2,040.01	12.75	13,959.99
420-244	MAINTENANCE WATER LINES	130,000.00	472.29	3,982.84	3.06	126,017.16
420-245	MAINTENANCE VALVE PROGRAM	7,000.00	0.00	0.00	0.00	7,000.00
420-247	MAINTENANCE FIRE HYDRANTS	21,500.00	0.00	0.00	0.00	21,500.00
420-248	MAINTENANCE WATER PLANT	55,000.00	1,148.84	9,189.60	16.71	45,810.40
420-249	MAINTENANCE METERS	50,000.00	1,670.14	1,670.14	3.34	48,329.86
420-250	ELEVATED STORAGE	3,500.00	0.00	0.00	0.00	3,500.00
** CATEGORY TOTAL **		314,500.00	4,145.44	17,462.18	5.55	297,037.82

02 -WATER & WASTEWATER FUND
WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
420-308	DUES & MEMBERSHIP	750.00	46.15	184.60	24.61	565.40
420-310	INSURANCE EXPENSES	23,850.00	0.00	22,879.72	95.93	970.28
420-313	PROFESSIONAL DEVELOPMENT	3,200.00	1,730.00	1,730.00	54.06	1,470.00
420-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
420-315	TELEPHONE	3,000.00	286.76	861.56	28.72	2,138.44
420-316	UTILITIES	102,526.00	11,753.51	26,776.27	26.12	75,749.73
420-320	LEGAL FEES	2,000.00	18,829.90	21,278.90	63.95	(19,278.90)
420-322	ENGINEERING SERVICES	15,000.00	0.00	29,043.66	193.62	(14,043.66)
420-328	PHYSICALS / TESTING	1,000.00	0.00	0.00	0.00	1,000.00
420-333	STATE FEES	8,500.00	0.00	24,533.95	288.63	(16,033.95)
420-365	LAB FEES	3,060.00	150.00	150.00	4.90	2,910.00
420-375	BAD DEBT	14,000.00	(26.92)	8,186.91	58.48	5,813.09
** CATEGORY TOTAL **		177,386.00	32,769.40	135,625.57	76.46	41,760.43
4-OTHER						
420-402	CAPITAL OUTLAY	25,350.00	0.00	109,897.00	433.52	(84,547.00)
420-406	CONTRACTOR MOWING SERVICES	24,335.00	1,872.00	5,676.00	23.32	18,659.00
420-408	GENERATOR MAINTENANCE CONTRACT	10,000.00	0.00	0.00	0.00	10,000.00
420-409	FIRE ALARM/EXTINGUISHERS	1,000.00	0.00	0.00	0.00	1,000.00
420-410	PAYMENT TO FIXED ASSEST ACCOUN	47,735.00	0.00	0.00	0.00	47,735.00
** CATEGORY TOTAL **		108,420.00	1,872.00	115,573.00	106.60	(7,153.00)
6-DEBT SERVICE						
420-622	2016B DRINKING WATER PRINCIPAL	95,000.00	0.00	0.00	0.00	95,000.00
420-623	2016B DRINKING WATER INTEREST	1,206.00	0.00	0.00	0.00	1,206.00
420-625	BOND ESCROW AGENT FEES	750.00	0.00	0.00	0.00	750.00
** CATEGORY TOTAL **		96,956.00	0.00	0.00	0.00	96,956.00

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

02 -WATER & WASTEWATER FUND

WATER DEPARTMENT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
7-TRANSFERS						
420-702	TRANSFER TO GENERAL FUND	1,045,300.00	0.00	0.00	0.00	1,045,300.00
420-705	TRANSFER TO UTILITY BILLING	654,931.00	0.00	0.00	0.00	654,931.00
	** CATEGORY TOTAL **	1,700,231.00	0.00	0.00	0.00	1,700,231.00
	** DEPARTMENT TOTAL **	2,808,436.00	69,342.75	377,506.90	13.44	2,430,929.10

02 -WATER & WASTEWATER FUND
WASTEWATER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
450-001	SALARIES-SUPERVISION	44,800.00	3,410.86	11,872.41	26.50	32,927.59
450-002	SALARIES-OPERATION	268,241.00	21,028.64	70,351.51	26.23	197,889.49
450-004	SOCIAL SECURITY	24,910.00	1,959.64	6,540.87	26.26	18,369.13
450-005	WORKMAN'S COMPENSATION	14,652.00	0.00	5,337.72	36.43	9,314.28
450-006	TMRS REQUIREMENTS	44,766.00	5,949.83	12,299.53	27.48	32,466.47
450-007	INSURANCE-EMPLOYEES	46,354.00	966.89	2,631.30	5.68	43,722.70
450-010	SALARIES-OVERTIME	16,000.00	1,968.98	6,028.83	37.68	9,971.17
450-013	CAR ALLOWANCE	1,200.00	92.32	323.12	26.93	876.88
** CATEGORY TOTAL **		460,923.00	35,377.16	115,385.29	25.03	345,537.71
1-OPERATING SUPPLIES						
450-115	JANITORIAL SUPPLIES	250.00	0.00	0.00	0.00	250.00
450-125	MATERIALS AND SUPPLIES	2,670.00	0.00	60.17	2.25	2,609.83
450-129	UNIFORMS	3,500.00	220.30	1,270.17	36.29	2,229.83
450-142	SLUDGE REMOVAL	60,000.00	0.00	14,253.33	23.76	45,746.67
450-165	CHEMICALS-SEWER TREATMENT	60,000.00	7,122.00	18,288.00	30.48	41,712.00
450-167	REGIMENTS TESTING TABLETS	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		126,920.00	7,342.30	33,871.67	26.69	93,048.33
2-MAINTENANCE / REPAIR						
450-226	MAINTENANCE-EQUIPMENT	30,000.00	51.76	355.76	1.19	29,644.24
450-227	MAINT.-MOTOR VEHICLES	4,000.00	881.28	1,246.56	31.16	2,753.44
450-228	GAS-OIL-TIRES	15,000.00	824.52	4,590.05	30.60	10,409.95
450-245	MAINTENANCE SEWER LINES	55,000.00	60.69	127.11	0.23	54,872.89
450-248	MAINTENANCE-PLANT & EQUIPMENT	100,000.00	1,730.93	33,125.29	33.13	66,874.71
450-251	MAINTENANCE-LIFT STATIONS	50,000.00	16,662.65	19,767.57	39.54	30,232.43
** CATEGORY TOTAL **		254,000.00	20,211.83	59,212.34	23.31	194,787.66

02 -WATER & WASTEWATER FUND
WASTEWATER

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
450-308	DUES & MEMBERSHIPS	550.00	40.95	163.80	29.78	386.20
450-310	INSURANCE-GENERAL	17,500.00	0.00	18,974.47	108.43	(1,474.47)
450-312	MAINTENANCE-BUILDINGS	0.00	191.50	191.50	0.00	(191.50)
450-313	PROFESSIONAL DEVELOPMENT	2,500.00	1,040.00	1,646.00	65.84	854.00
450-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
450-315	TELEPHONE	1,510.00	99.30	474.29	31.41	1,035.71
450-316	UTILITIES	220,000.00	15,221.81	52,182.38	23.72	167,817.62
450-319	LEGAL EXPENSE HARDIN/AMES	50,000.00	0.00	0.00	0.00	50,000.00
450-322	ADMIN. ENGINEERING PROJECTS	12,500.00	0.00	0.00	0.00	12,500.00
450-328	PHYSICALS / TESTING	300.00	0.00	90.00	30.00	210.00
450-333	STATE FEES	17,000.00	(16,738.05)	0.00	0.00	17,000.00
450-352	EQUIPMENT RENTALS	1,000.00	0.00	0.00	0.00	1,000.00
450-365	LAB FEES	30,000.00	1,302.00	2,681.00	8.94	27,319.00
** CATEGORY TOTAL **		353,360.00	1,157.51	76,403.44	21.62	276,956.56
4-OTHER						
450-402	CAPITAL OUTLAY	25,350.00	0.00	0.00	0.00	25,350.00
450-406	CONTRACTOR MOWING SERVICES	17,420.00	1,340.00	4,660.00	26.75	12,760.00
450-408	GENERATOR MAINTENANCE CONTRACT	11,000.00	5,835.00	5,835.00	53.05	5,165.00
450-410	PAYMENT TO FIXED ASSETS	68,065.00	0.00	0.00	0.00	68,065.00
** CATEGORY TOTAL **		121,835.00	7,175.00	10,495.00	8.61	111,340.00
6-DEBT SERVICE						
450-616	BOND PAYMENT CO 2022 INTEREST	357,900.00	0.00	0.00	0.00	357,900.00
450-621	ADMIN COSTS 22 BONDS	750.00	0.00	0.00	0.00	750.00
450-622	2016A CLEAN WATER PRINCIPAL	90,000.00	0.00	0.00	0.00	90,000.00
450-623	2016A CLEAN WATER INTEREST	1,202.00	0.00	0.00	0.00	1,202.00
** CATEGORY TOTAL **		449,852.00	0.00	0.00	0.00	449,852.00

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

02 -WATER & WASTEWATER FUND

WASTEWATER

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
7-TRANSFERS					
450-704 TRANSFER TO PROJECT FUND	750,000.00	0.00	0.00	0.00	750,000.00
450-710 CONTINGENCY	343,074.00	0.00	0.00	0.00	343,074.00
** CATEGORY TOTAL **	1,093,074.00	0.00	0.00	0.00	1,093,074.00
** DEPARTMENT TOTAL **	2,859,964.00	71,263.80	295,367.74	10.33	2,564,596.26
*** FUND TOTAL EXPENDITURES ***	5,668,400.00	140,606.55	672,874.64	11.87	4,995,525.36
EXCESS REVENUES/EXPENDITURES	0.00	336,826.72	860,818.63	0.00	(860,818.63)

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

03 -ELECTRIC FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	12,478,000.00	758,710.93	2,725,025.44	21.84	9,752,974.56
*** FUND TOTAL REVENUE ***	12,478,000.00	758,710.93	2,725,025.44	21.84	9,752,974.56
EXPENDITURE SUMMARY					
ELECTRIC	12,478,000.00	749,953.39	1,919,038.48	15.38	10,558,961.52
*** FUND TOTAL EXPENDITURES ***	12,478,000.00	749,953.39	1,919,038.48	15.38	10,558,961.52
EXCESS REVENUES/EXPENDITURES	0.00	8,757.54	805,986.96	0.00	(805,986.96)

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

03 -ELECTRIC FUND

REVENUE

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE					
303-3001 ELECT. REVENUE BILLED	10,500,000.00	605,258.39	2,111,532.97	20.11	8,388,467.03
303-3006 FEES & FINES	60,000.00	4,028.93	18,185.62	30.31	41,814.38
303-3007 INTEREST EARNED	300,000.00	20,261.23	61,557.12	20.52	238,442.88
303-3017 LATE PENALTY REVENUE	200,000.00	17,964.68	57,427.68	28.71	142,572.32
303-3018 ELECTRIC REVENUE PTC	1,418,000.00	111,197.70	476,322.05	33.59	941,677.95
*** FUND TOTAL REVENUE ***	12,478,000.00	758,710.93	2,725,025.44	21.84	9,752,974.56

03 -ELECTRIC FUND

ELECTRIC

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
430-002	SALARIES OPERATION	48,889.00	3,723.20	12,959.20	26.51	35,929.80
430-004	SOCIAL SECURITY	3,890.00	275.10	957.34	24.61	2,932.66
430-005	WORKMANS COMP.	2,075.00	0.00	1,118.40	53.90	956.60
430-006	TMRS REQUIREMENTS	6,992.00	824.49	1,897.08	27.13	5,094.92
430-007	INSURANCE EMPLOYEES	7,116.00	613.38	1,284.77	18.05	5,831.23
430-010	SALARIES-OVERTIME	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		69,462.00	5,436.17	18,216.79	26.23	51,245.21
1-OPERATING SUPPLIES						
430-111	OFFICE SUPPLIES	150.00	0.00	0.00	0.00	150.00
430-129	UNIFORMS	1,250.00	68.05	175.38	14.03	1,074.62
430-156	OPERATING SUPPLIES	500.00	0.00	0.00	0.00	500.00
** CATEGORY TOTAL **		1,900.00	68.05	175.38	9.23	1,724.62
2-MAINTENANCE / REPAIR						
430-226	MAINTENANCE EQUIPMENT	27,000.00	0.00	0.00	0.00	27,000.00
430-227	MAINTENANCE MOTOR VEHICLE	2,500.00	5.60	499.47	19.98	2,000.53
430-228	GAS-OIL-TIRES	1,000.00	124.01	139.01	13.90	860.99
430-238	NEW CONSTRUCTION EXPENSE	70,000.00	44,402.33	69,079.42	98.68	920.58
430-239	MAINTENANCE STREET LIGHTS	10,000.00	4,465.04	11,471.12	114.71	(1,471.12)
430-249	MAINTENANCE METERS	50,000.00	6,980.35	6,980.35	13.96	43,019.65
430-257	MAINTENANCE LINES	40,000.00	20.70	198,275.95	495.69	(158,275.95)
430-258	MAINTENANCE TRANSFORMERS	5,000.00	0.00	0.00	0.00	5,000.00
430-259	MAINTENANCE SUBSTATION	90,000.00	6,765.49	32,001.73	35.56	57,998.27
430-261	CONTRACT SERVICES	775,000.00	107,101.95	266,701.31	34.41	508,298.69
430-262	CONTRACT TREE TRIMMING	200,000.00	17,529.30	17,529.30	8.76	182,470.70
** CATEGORY TOTAL **		1,270,500.00	187,394.77	602,677.66	47.44	667,822.34

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

03 -ELECTRIC FUND

ELECTRIC

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
430-308	DUES & MEMBERSHIP	0.00	19.50	58.50	0.00	(58.50)
430-310	INSURANCE EXPENSE	50,000.00	0.00	47,267.36	94.53	2,732.64
430-315	TELEPHONE	2,500.00	197.10	581.05	23.24	1,918.95
430-316	UTILITIES	5,000.00	410.31	1,311.62	26.23	3,688.38
430-317	DRAWER ADJUSTMENT	200.00	53.31	73.31	36.66	126.69
430-319	LEGAL FEES	15,000.00	142.73	1,730.58	11.54	13,269.42
430-320	DECORATIONS	2,000.00	271.49	349.45	17.47	1,650.55
430-321	ENGINEERING SERVICE	25,000.00	1,445.00	7,998.82	32.00	17,001.18
430-375	BAD DEBT	20,000.00	(60.14)	7,613.27	38.07	12,386.73
** CATEGORY TOTAL **		119,700.00	2,479.30	66,983.96	55.96	52,716.04
4-OTHER						
430-402	CAPITAL OUTLAY	25,350.00	0.00	0.00	0.00	25,350.00
430-404	CONTINGENCY	933,758.00	0.00	0.00	0.00	933,758.00
430-409	FIRE ALARMS/EXTINGUISHERS	2,400.00	0.00	0.00	0.00	2,400.00
** CATEGORY TOTAL **		961,508.00	0.00	0.00	0.00	961,508.00
5-PURCHASE POWER						
430-501	PURCHASED POWER	6,500,000.00	450,314.66	925,824.20	14.24	5,574,175.80
430-503	PURCHASE POWER / PTC	1,400,000.00	104,260.44	305,160.49	21.80	1,094,839.51
** CATEGORY TOTAL **		7,900,000.00	554,575.10	1,230,984.69	15.58	6,669,015.31
7-TRANSFERS						
430-705	TRANSFER TO UTILITY BILLING	654,930.00	0.00	0.00	0.00	654,930.00
430-714	TRSF.TO GENERAL FUND	1,500,000.00	0.00	0.00	0.00	1,500,000.00
** CATEGORY TOTAL **		2,154,930.00	0.00	0.00	0.00	2,154,930.00
** DEPARTMENT TOTAL **		12,478,000.00	749,953.39	1,919,038.48	15.38	10,558,961.52
*** FUND TOTAL EXPENDITURES ***		12,478,000.00	749,953.39	1,919,038.48	15.38	10,558,961.52
EXCESS REVENUES/EXPENDITURES		0.00	8,757.54	805,986.96	0.00	(805,986.96)

FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2024

03 -ELECTRIC FUND
ELECTRIC

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

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

04 -SOLID WASTE FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	949,500.00	73,622.91	220,464.66	23.22	729,035.34
*** FUND TOTAL REVENUE ***	949,500.00	73,622.91	220,464.66	23.22	729,035.34
EXPENDITURE SUMMARY					
SOLID WASTE	949,500.00	54,507.01	116,474.22	12.27	833,025.78
*** FUND TOTAL EXPENDITURES ***	949,500.00	54,507.01	116,474.22	12.27	833,025.78
EXCESS REVENUES/EXPENDITURES	0.00	19,115.90	103,990.44	0.00	(103,990.44)

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

04 -SOLID WASTE FUND

REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
304-4001	SOLID WASTE COLLECTIONS	875,000.00	72,192.08	216,269.89	24.72	658,730.11
304-4007	INTEREST EARNED	15,000.00	1,430.83	4,194.77	27.97	10,805.23
304-4020	TRANSFER IN FROM FUND BALANCE	59,500.00	0.00	0.00	0.00	59,500.00
*** FUND TOTAL REVENUE ***		949,500.00	73,622.91	220,464.66	23.22	729,035.34

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

04 -SOLID WASTE FUND

SOLID WASTE

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
1-OPERATING SUPPLIES					
440-160 RECYCLING	4,000.00	0.00	0.00	0.00	4,000.00
440-172 CONTRACT SERVICES	650,000.00	54,518.96	115,514.92	17.77	534,485.08
** CATEGORY TOTAL **	654,000.00	54,518.96	115,514.92	17.66	538,485.08
3-CHARGES & SERVICES					
440-354 BAD DEBTS & CHECKS	10,000.00	(11.95)	959.30	9.59	9,040.70
** CATEGORY TOTAL **	10,000.00	(11.95)	959.30	9.59	9,040.70
4-OTHER					
440-402 CAPITAL OUTLAY	14,000.00	0.00	0.00	0.00	14,000.00
** CATEGORY TOTAL **	14,000.00	0.00	0.00	0.00	14,000.00
5-PURCHASE POWER					
7-TRANSFERS					
440-710 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 **	949,500.00	54,507.01	116,474.22	12.27	833,025.78
*** FUND TOTAL EXPENDITURES ***	949,500.00	54,507.01	116,474.22	12.27	833,025.78
EXCESS REVENUES/EXPENDITURES	0.00	19,115.90	103,990.44	0.00	(103,990.44)

*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

21 -LIBERTY COMM. DEV. CORP.

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	1,507,460.00	107,739.18	339,070.12	22.49	1,168,389.88
*** FUND TOTAL REVENUE ***	1,507,460.00	107,739.18	339,070.12	22.49	1,168,389.88
EXPENDITURE SUMMARY					
LIBERTY COMMUNITY DEV	1,507,460.00	20,195.00	253,750.74	16.83	1,253,709.26
*** FUND TOTAL EXPENDITURES ***	1,507,460.00	20,195.00	253,750.74	16.83	1,253,709.26
EXCESS REVENUES/EXPENDITURES	0.00	87,544.18	85,319.38	0.00	(85,319.38)

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

21 -LIBERTY COMM. DEV. CORP.

REVENUE

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE					
321-0101 SALES TAX REVENUE	1,150,000.00	100,624.45	317,543.49	27.61	832,456.51
321-0110 INTEREST INCOME	100,000.00	7,114.73	21,526.63	21.53	78,473.37
321-2120 TRANSFER IN FROM FUND BALANCE	257,460.00	0.00	0.00	0.00	257,460.00
*** FUND TOTAL REVENUE ***	1,507,460.00	107,739.18	339,070.12	22.49	1,168,389.88

21 -LIBERTY COMM. DEV. CORP.

LIBERTY COMMUNITY DEV

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
421-307	MAINTENANCE WEBSITE	7,500.00	0.00	0.00	0.00	7,500.00
421-308	PROFESSIONAL DEVELOPMENT	25,000.00	0.00	0.00	0.00	25,000.00
421-309	MARKETING & ADVERTISING	50,000.00	0.00	11,284.24	22.57	38,715.76
421-313	MISCELLANEOUS	15,000.00	0.00	125.00	0.83	14,875.00
421-314	TRAVEL & TRAINING	15,000.00	(165.00)	235.00	1.57	14,765.00
421-315	DUES & MEMBERSHIPS	1,500.00	0.00	350.00	23.33	1,150.00
421-319	LEGAL FEES	5,000.00	360.00	864.00	17.28	4,136.00
421-322	PRELIMINARY ENGINEERING FEES	30,000.00	0.00	0.00	0.00	30,000.00
** CATEGORY TOTAL **		149,000.00	195.00	12,858.24	8.63	136,141.76
4-OTHER						
421-422	UPS GRANT PROGRAM	90,000.00	0.00	6,425.00	7.14	83,575.00
421-423	BUSINESS INCENTIVES FACADE	90,000.00	20,000.00	89,467.50	99.41	532.50
** CATEGORY TOTAL **		180,000.00	20,000.00	95,892.50	53.27	84,107.50
6-DEBT SERVICE						
421-619	INTEREST SERIES 2014	83,000.00	0.00	0.00	0.00	83,000.00
421-620	PRINCIPAL SERIES 2014	175,000.00	0.00	0.00	0.00	175,000.00
421-621	ADMIN FEES SERIES 2014	1,050.00	0.00	0.00	0.00	1,050.00
** CATEGORY TOTAL **		259,050.00	0.00	0.00	0.00	259,050.00
7-TRANSFERS						
421-728	TRANSFER TO AIRPORT FUND	50,000.00	0.00	0.00	0.00	50,000.00
421-730	TRANSFER TO GENERAL FUND	351,000.00	0.00	0.00	0.00	351,000.00
421-732	TRANSFER TO GOLF COURSE	73,400.00	0.00	0.00	0.00	73,400.00
421-734	TRANSFER TO CAPITAL PROJECTS	445,010.00	0.00	145,000.00	32.58	300,010.00
** CATEGORY TOTAL **		919,410.00	0.00	145,000.00	15.77	774,410.00
** DEPARTMENT TOTAL **		1,507,460.00	20,195.00	253,750.74	16.83	1,253,709.26
*** FUND TOTAL EXPENDITURES ***		1,507,460.00	20,195.00	253,750.74	16.83	1,253,709.26

FINANCIAL STATEMENT
AS OF: DECEMBER 31ST, 2024

21 -LIBERTY COMM. DEV. CORP.
LIBERTY COMMUNITY DEV

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
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EXCESS REVENUES/EXPENDITURES	0.00	87,544.18	85,319.38	0.00	(85,319.38)
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*** END OF REPORT ***

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

28 -AIRPORT FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	569,800.00	28,273.82	106,368.46	18.67	463,431.54
*** FUND TOTAL REVENUE ***	569,800.00	28,273.82	106,368.46	18.67	463,431.54
EXPENDITURE SUMMARY					
AIRPORT	569,800.00	4,149.31	73,043.34	12.82	496,756.66
*** FUND TOTAL EXPENDITURES ***	569,800.00	4,149.31	73,043.34	12.82	496,756.66
EXCESS REVENUES/EXPENDITURES	0.00	24,124.51	33,325.12	0.00	(33,325.12)

28 -AIRPORT FUND

REVENUE

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE					
328-0102 HANGAR RENT	67,000.00	7,828.20	19,372.76	28.91	47,627.24
328-0129 AIRPORT SALE OF FUEL	350,000.00	19,041.62	64,293.29	18.37	285,706.71
328-0152 GROUND LEASE - AIRPORT	2,800.00	1,404.00	1,404.00	50.14	1,396.00
328-0176 AIRPORT RAMP GRANT REVENUE	100,000.00	0.00	21,298.41	21.30	78,701.59
328-0177 TRANSFER FROM OTHER FUNDS	50,000.00	0.00	0.00	0.00	50,000.00
*** FUND TOTAL REVENUE ***	569,800.00	28,273.82	106,368.46	18.67	463,431.54

28 -AIRPORT FUND
AIRPORT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
428-011	MANAGER'S CONTRACT	18,000.00	1,500.00	6,000.00	33.33	12,000.00
** CATEGORY TOTAL **		18,000.00	1,500.00	6,000.00	33.33	12,000.00
1-OPERATING SUPPLIES						
428-112	POSTAGE	100.00	7.59	23.46	23.46	76.54
428-125	MATERIALS & SUPPLIES	1,000.00	1,117.58	1,117.58	111.76	(117.58)
** CATEGORY TOTAL **		1,100.00	1,125.17	1,141.04	103.73	(41.04)
2-MAINTENANCE / REPAIR						
428-224	AVIATION FUEL	300,000.00	0.00	46,515.74	15.51	253,484.26
428-226	MAINTENANCE EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00
428-227	MAINTENANCE MOTOR VEHICLE	500.00	0.00	0.00	0.00	500.00
428-228	GAS-OIL-TIRES	750.00	0.00	0.00	0.00	750.00
428-229	MAINTENANCE AWOS	6,400.00	0.00	0.00	0.00	6,400.00
428-235	MAINTENANCE PROPERTY	2,500.00	0.00	0.00	0.00	2,500.00
428-236	MOWING	24,000.00	0.00	0.00	0.00	24,000.00
428-237	MAINTENANCE HVAC	600.00	0.00	0.00	0.00	600.00
** CATEGORY TOTAL **		339,750.00	0.00	46,515.74	13.69	293,234.26
3-CHARGES & SERVICES						
428-308	DUES & MEMBERSHIPS	400.00	0.00	0.00	0.00	400.00
428-310	INSURANCE GENERAL	8,500.00	0.00	9,259.80	108.94	(759.80)
428-312	MAINTENANCE BUILDING	3,000.00	250.00	250.00	8.33	2,750.00
428-313	PROFESSIONAL DEVELOPMENT	500.00	0.00	0.00	0.00	500.00
428-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
428-315	TELEPHONE	550.00	43.92	1,055.02	191.82	(505.02)
428-316	UTILITIES	9,700.00	930.22	3,099.29	31.95	6,600.71
428-334	RAMP GRANT	100,000.00	0.00	5,411.20	5.41	94,588.80
428-360	CAPITAL OUTLAY	50,000.00	0.00	0.00	0.00	50,000.00
428-362	CREDIT CARD FEES PAYABLE	0.00	0.00	11.25	0.00	(11.25)
** CATEGORY TOTAL **		173,150.00	1,224.14	19,086.56	11.02	154,063.44

28 -AIRPORT FUND
AIRPORT

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
4-OTHER						
428-404	CONTINGENCY	37,650.00	0.00	0.00	0.00	37,650.00
428-409	FIRE ALARM/EXTINGUISHERS	150.00	300.00	300.00	200.00	(150.00)
	** CATEGORY TOTAL **	37,800.00	300.00	300.00	0.79	37,500.00
7-TRANSFERS						
	** DEPARTMENT TOTAL **	569,800.00	4,149.31	73,043.34	12.82	496,756.66
	*** FUND TOTAL EXPENDITURES ***	569,800.00	4,149.31	73,043.34	12.82	496,756.66
	EXCESS REVENUES/EXPENDITURES	0.00	24,124.51	33,325.12	0.00	(33,325.12)

*** END OF REPORT ***

35 -GOLF COURSE

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
ALL REVENUE	872,450.00	33,248.40	130,756.63	14.99	741,693.37
*** FUND TOTAL REVENUE ***	872,450.00	33,248.40	130,756.63	14.99	741,693.37
	==============	==============	==============	======	==============
EXPENDITURE SUMMARY					
GOLF COURSE	872,450.00	72,273.22	282,905.47	32.43	589,544.53
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*** FUND TOTAL EXPENDITURES ***	872,450.00	72,273.22	282,905.47	32.43	589,544.53
	==============	==============	==============	======	==============
EXCESS REVENUES/EXPENDITURES	0.00	(39,024.82)	(152,148.84)	0.00	152,148.84
	==============	==============	==============	======	==============

35 -GOLF COURSE
REVENUE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
ALL REVENUE						
335-0101	DAILY GREEN FEES	336,350.00	15,033.59	55,422.35	16.48	280,927.65
335-0102	ANNUAL FEES	59,450.00	1,284.06	9,064.61	15.25	50,385.39
335-0103	CART RENTALS	250,000.00	10,859.70	42,801.20	17.12	207,198.80
335-0104	MERCHANDISE SALES	75,000.00	2,082.16	8,529.62	11.37	66,470.38
335-0107	TOURNAMENTS	10,000.00	40.00	40.00	0.40	9,960.00
335-0108	RANGE BALL	50,000.00	2,236.95	8,733.47	17.47	41,266.53
335-0109	RESTAURANT INCOME	3,600.00	800.00	2,800.00	77.78	800.00
335-0110	2 % CONVENIENCE FEE	1,650.00	159.95	491.55	29.79	1,158.45
335-0127	GIFT CERTIFICATE REVENUE	0.00	751.99	851.99	0.00	(851.99)
335-0208	TRANSFER IN FROM LCDC	73,400.00	0.00	0.00	0.00	73,400.00
335-110	TRAIL FEE ANNUAL	13,000.00	0.00	2,021.84	15.55	10,978.16
*** FUND TOTAL REVENUE ***		872,450.00	33,248.40	130,756.63	14.99	741,693.37

35 -GOLF COURSE
GOLF COURSE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
0-OPERATING SERVICES						
435-001	SALARIES SUPERVISION	123,455.00	9,399.56	32,717.70	26.50	90,737.30
435-002	SALARIES OPERATION	104,355.00	7,849.44	27,567.84	26.42	76,787.16
435-004	SOCIAL SECURITY	24,366.00	1,965.18	7,006.71	28.76	17,359.29
435-005	WORKMAN'S COMPENSATION	10,896.00	0.00	5,904.11	54.19	4,991.89
435-006	TMRS REQUIREMENTS	32,580.00	4,078.35	9,381.37	28.79	23,198.63
435-007	INSURANCE EMPLOYEES	32,968.00	2,160.41	4,398.02	13.34	28,569.98
435-010	SALARIES OVERTIME	10,000.00	968.76	3,115.44	31.15	6,884.56
435-011	SALARIES PART-TIME	78,000.00	7,612.50	28,606.25	36.67	49,393.75
** CATEGORY TOTAL **		416,620.00	34,034.20	118,697.44	28.49	297,922.56
1-OPERATING SUPPLIES						
435-110	SUBSCRIPTIONS	500.00	0.00	0.00	0.00	500.00
435-111	OFFICE SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00
435-112	POSTAGE	100.00	0.00	0.00	0.00	100.00
435-113	NON CAPITAL ASSETS	13,400.00	0.00	0.00	0.00	13,400.00
435-115	JANITORIAL SUPPLIES	1,400.00	0.00	49.08	3.51	1,350.92
435-125	MATERIALS & SUPPLIES	6,000.00	252.11	787.03	13.12	5,212.97
435-129	UNIFORMS	3,000.00	0.00	0.00	0.00	3,000.00
** CATEGORY TOTAL **		26,400.00	252.11	836.11	3.17	25,563.89
2-MAINTENANCE / REPAIR						
435-224	MAINTENANCE SEPTIC	14,000.00	0.00	1,300.00	9.29	12,700.00
435-225	MAINTENANCE COURSE	27,615.00	14,898.29	20,919.70	75.75	6,695.30
435-226	MAINTENANCE EQUIPMENT	17,000.00	447.06	463.78	2.73	16,536.22
435-228	GAS-OIL-TIRES	10,000.00	1,999.00	3,897.95	38.98	6,102.05
435-229	MAINTENANCE IRRIGATION SYSTEM	4,000.00	0.00	0.00	0.00	4,000.00
435-231	MAINTENANCE WEB-SITE	7,000.00	525.00	1,575.00	22.50	5,425.00
435-232	HERBICIDES	22,500.00	0.00	9,514.60	42.29	12,985.40
435-234	FERTILIZER	35,000.00	0.00	12,779.91	36.51	22,220.09
** CATEGORY TOTAL **		137,115.00	17,869.35	50,450.94	36.79	86,664.06

FINANCIAL STATEMENT

AS OF: DECEMBER 31ST, 2024

35 -GOLF COURSE

GOLF COURSE

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
3-CHARGES & SERVICES						
435-301	RANGE BALLS EXPENSE	5,000.00	3,250.00	3,250.00	65.00	1,750.00
435-302	MERCHANDISE	51,250.00	5,228.80	12,195.08	23.80	39,054.92
435-308	DUES & MEMBERSHIP	1,000.00	212.00	765.54	76.55	234.46
435-310	INSURANCE EXPENSE	6,000.00	0.00	9,611.75	160.20	(3,611.75)
435-312	MAINTENANCE BUILDING	15,000.00	1,502.00	3,661.00	24.41	11,339.00
435-313	PROFESSIONAL DEVELOPMENT	1,000.00	0.00	0.00	0.00	1,000.00
435-314	TRAVEL	500.00	0.00	0.00	0.00	500.00
435-315	TELEPHONE	5,000.00	368.46	1,704.58	34.09	3,295.42
435-316	UTILITIES	20,000.00	1,756.01	5,314.56	26.57	14,685.44
435-325	ADVERTISING	13,440.00	60.00	180.00	1.34	13,260.00
435-328	PHYSICALS/TESTING	400.00	90.00	90.00	22.50	310.00
435-360	CAPITAL OUTLAY	60,000.00	0.00	53,115.65	88.53	6,884.35
435-362	CREDIT CARD FEES	13,600.00	818.77	3,188.68	23.45	10,411.32
** CATEGORY TOTAL **		192,190.00	13,286.04	93,076.84	48.43	99,113.16
4-OTHER						
435-404	LEASE	94,300.00	6,831.52	19,844.14	21.04	74,455.86
435-410	PAYMENT DUE TO FIXED ASSET	5,825.00	0.00	0.00	0.00	5,825.00
** CATEGORY TOTAL **		100,125.00	6,831.52	19,844.14	19.82	80,280.86
7-TRANSFERS						
** DEPARTMENT TOTAL **		872,450.00	72,273.22	282,905.47	32.43	589,544.53
*** FUND TOTAL EXPENDITURES ***		872,450.00	72,273.22	282,905.47	32.43	589,544.53
EXCESS REVENUES/EXPENDITURES		0.00	(39,024.82)	(152,148.84)	0.00	152,148.84

*** END OF REPORT ***

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
01-1-0101	CLAIM ON CASH	2,004,702.76		
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)		
01-1-0130	ACCOUNTS RECEIVABLE	406,488.57		
01-1-0131	TAXES REC-DELINQUENT	733,220.14		
01-1-0132	ALLOWANCE FOR UNCOLL.TX	(349,060.32)		
01-1-0133	ALLOWANCE FOR DOUBTFUL ACCTS	(153,328.26)		
01-1-0140	RETURNED CHECKS	4,057.83		
01-1-0144	INVENTORY	70,622.43		
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	153,328.26		
01-1-0190	DUE FROM U.S. DEPT.	1,250.00		
01-1-0197	DUE FROM OTHER FUNDS	56,589.42		
01-1-0204	DUE FROM GARBAGE	7,724.55		
			2,930,651.64	
	TOTAL ASSETS			2,930,651.64
				==============
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	1,000.00		
01-2-0165	COURT FEES PAYABLE	7,178.82		
01-2-0170	COURT COLLECTION AGENCY	58,968.25		
01-2-0171	RES. FOR DELINQUENT TAX	384,159.82		
01-2-0180	FUND BALANCE	2,214,372.46		
01-2-0196	DUE TO PAYROLL	97.23		
01-2-0198	DUE TO OTHER FUNDS	210,399.72		
01-2-0201	DUE TO DEBT SERVICE	671,062.67		
01-2-0220	AP PENDING	137,286.49		
01-2-0268	ACCRUED WAGES PAYABLE	179,257.31		
01-2-1111	ENCUMBRANCE	(2,227,548.67)		
01-2-1112	RESERVE FOR ENCUMBRANCE	2,227,548.67		
01-2-1113	PRIOR YEAR ENCUMBRANCE	1,371,055.45		
01-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(1,371,055.45)		
	TOTAL LIABILITIES & EQUITY		3,864,326.10	
	TOTAL REVENUE	2,291,557.25		
	TOTAL EXPENSES	3,225,231.71		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(933,674.46)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(933,674.46)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			2,930,651.64
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
02-1-0101	CLAIM ON CASH	5,693,408.97		
02-1-0210	WATER/WW RESERVE	1,690,269.87		
02-1-0213	TWDB PAD DEBT SERVICE	114,854.69		
02-1-0230	ACCOUNTS RECEIVABLE-WATER	176,829.74		
02-1-0231	AUDIT ACCRUALS	220,517.80		
02-1-0235	ACCOUNTS RECEIVABLE-SEWER	155,667.03		
02-1-0236	ALLOWANCE FOR DOUBTFUL ACCTS	(5,529.73)		
02-1-0237	DUE FROM CITY OF AMES	1,041,729.30		
02-1-0238	DUE FROM CITY OF HARDIN	1,202,619.68		
02-1-0244	INVENTORY	112,852.37		
02-1-0250	PROPERTY PLANT & EQUIP	28,352,216.07		
02-1-0251	ALLOW.FOR DEPRECIATION	(13,955,775.55)		
02-1-0252	CIP-WATER & WASTEWATER PROJECT	526,102.54		
02-1-0272	BOND DISCOUNT A	16,348.00		
02-1-0273	ACCUM AMORTIZATION 2016A	(11,443.60)		
02-1-0274	BOND DISCOUNT B	20,134.00		
02-1-0275	ACCUM AMORTIZATION 2016B	(12,080.40)		
02-1-0280	DEFERRED OUTFLOWS TMRS	59,222.03		
02-1-0281	DEFERRED OUTFLOWS PENSION	102,519.81		
02-1-0297	DUE FROM OTHER FUNDS	2,217,790.08		
			27,718,252.70	
	TOTAL ASSETS			27,718,252.70
				==============
LIABILITIES & EQUITY				
====================				
02-2-0198	DUE TO OTHER FUNDS	118,195.37		
02-2-0220	AP PENDING	32,538.68		
02-2-0262	DEFERRED REVENUE	2,244,348.98		
02-2-0265	WATER SECURITY FEES	59,642.50		
02-2-0268	ACCRUED WAGES PAYABLE	15,856.89		
02-2-0269	ACCRUED INTEREST PAYABLE	408.90		
02-2-0270	COMPENSATED ABSENCES PAYABLE	42,955.55		
02-2-0275	BONDS PAYABLE	557,013.40		
02-2-0277	NET PENSION LIABILITY	382,477.91		
02-2-0280	RETAINED EARNINGS	17,647,746.19		
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	16,439.59		
02-2-1111	ENCUMBRANCE	(2,304,774.78)		
02-2-1112	RESERVE FOR ENCUMBRANCE	2,304,774.78		
02-2-1113	PRIOR YEAR ENCUMBRANCE	2,005,982.54		
02-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(2,005,982.54)		

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

02 -WATER & WASTEWATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
	TOTAL LIABILITIES & EQUITY		26,857,434.07	
	TOTAL REVENUE	1,533,693.27		
	TOTAL EXPENSES	672,874.64		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	860,818.63		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		860,818.63	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			27,718,252.70

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

03 -ELECTRIC FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
03-1-0101	CLAIM ON CASH	2,655,647.71		
03-1-0311	ELECTRIC CAPITAL RESERVE FUND	4,141,053.97		
03-1-0312	CETERA INVESTMENT	2,016,575.20		
03-1-0330	ACCOUNTS RECEIVABLE	489,538.44		
03-1-0331	AUDIT ACCRUALS	756,783.21		
03-1-0332	ACCOUNTS RECEIVABLE PTC	206,175.77		
03-1-0335	ACCTS. RECEIVABLE AMP	40,594.81		
03-1-0336	ALLOWANCE FOR DOUBTFUL ACCTS	(21,309.72)		
03-1-0344	INVENTORY	432,872.30		
03-1-0350	PLANT PROPERTY & EQUIP	25,374,295.12		
03-1-0352	CONSTRUCTION IN PROGRESS	0.04		
03-1-0355	ALLOW.FOR DEPRECIATION	(11,470,624.27)		
03-1-0380	DEFERRED OUTFLOWS TMRS	4,908.28		
03-1-0381	DEFERRED OUTFLOWS PENSION	8,496.77		
03-1-0390	DUE FROM SRMPA	855.00		
			24,635,862.63	
	TOTAL ASSETS			24,635,862.63
				==============
LIABILITIES & EQUITY				
====================				
03-2-0220	AP PENDING	106,131.85		
03-2-0268	ACCRUED WAGES PAYABLE	9,239.08		
03-2-0361	SALES TAX PAYABLE	18,560.33		
03-2-0362	DUE TO OTHER FUNDS	219,543.90		
03-2-0363	UTILITY REFUND/CKS.PAY.	125.82		
03-2-0364	SERVICE DEPOSITS	673,805.50		
03-2-0370	COMPENSATED ABSENCES PAYABLE	16,180.70		
03-2-0375	DEFERRED INFLOWS PENSION	1,362.50		
03-2-0377	NET PENTION LIABILITY	31,699.49		
03-2-0378	DEF. REV. AMP PLAN	40,594.81		
03-2-0379	RETAINED EARNINGS - ECO. DEV.	366,999.96		
03-2-0380	RETAINED EARNINGS	21,599,615.83		
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	69,587.20		
03-2-0398	DUE TO GENERAL	(7,471.30)		
03-2-1111	ENCUMBRANCE	(1,053,557.44)		
03-2-1112	RESERVE FOR ENCUMBRANCE	1,053,557.44		
03-2-1113	PRIOR YEAR ENCUMBRANCE	860,488.33		
03-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(860,488.33)		
	TOTAL LIABILITIES & EQUITY		23,829,875.67	
	TOTAL REVENUE	2,725,025.44		
	TOTAL EXPENSES	1,919,038.48		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	805,986.96		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		805,986.96	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			24,635,862.63
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

04 -SOLID WASTE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
04-1-0101	CLAIM ON CASH	396,863.72		
04-1-0430	ACCOUNTS RECEIVABLE	62,566.38		
04-1-0431	ALLOWANCE FOR DOUBTFUL ACCTS	40,275.64		
			499,705.74	
	TOTAL ASSETS			499,705.74
LIABILITIES & EQUITY				
04-2-0461	SALES TAX PAYABLE	5,817.87		
04-2-0465	SECURITY FEES	205.00		
04-2-0480	RETAINED EARNINGS	(53,885.02)		
04-2-0481	CONTRIBUTION FROM MUNICI	432,049.32		
04-2-0493	DUE TO LCDC	3,803.58		
04-2-0498	DUE TO GENERAL	7,724.55		
04-2-1111	ENCUMBRANCE	(2,839.28)		
04-2-1112	RESERVE FOR ENCUMBRANCE	2,839.28		
04-2-1113	PRIOR YEAR ENCUMBRANCE	2,839.28		
04-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(2,839.28)		
	TOTAL LIABILITIES & EQUITY		395,715.30	
	TOTAL REVENUE	220,464.66		
	TOTAL EXPENSES	116,474.22		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	103,990.44		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		103,990.44	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			499,705.74

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

21 -LIBERTY COMM. DEV. CORP.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
21-1-0101	CLAIM- DUE TO POOLED CASH	244.00		
21-1-2110	CASH	2,815,197.31		
21-1-2199	DUE FROM GBG FOR SALES TAX	3,803.58		
21-1-2500	DUE FROM STATE	203,244.28		
			3,022,489.17	
	TOTAL ASSETS			3,022,489.17
				==============
LIABILITIES & EQUITY				
====================				
21-2-0220	AP PENDING-POOLED CASH	20,000.00		
21-2-1111	ENCUMBRANCE	(776,680.70)		
21-2-1112	RESERVE FOR ENCUMBRANCE	776,680.70		
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	2,914,914.73		
	TOTAL LIABILITIES & EQUITY		2,937,169.79	
	TOTAL REVENUE	339,070.12		
	TOTAL EXPENSES	253,750.74		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	85,319.38		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		85,319.38	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,022,489.17
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

28 -AIRPORT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
28-1-0101	CLAIM ON CASH	280,440.38		
28-1-0140	RETURNED CHECKS	874.00		
28-1-2819	DUE FROM STATE	5,146.71		
			286,461.09	
	TOTAL ASSETS			286,461.09
				==============
LIABILITIES & EQUITY				
====================				
28-2-0180	FUND BALANCE	251,175.65		
28-2-0220	AP PENDING	1,960.32		
28-2-1111	ENCUMBRANCE	(290,474.43)		
28-2-1112	RESERVE FOR ENCUMBRANCE	290,474.43		
28-2-1113	PRIOR YEAR ENCUMBRANCE	108,347.04		
28-2-1114	PRIOR YEAR RESERVE FOR ENCUMBR	(108,347.04)		
	TOTAL LIABILITIES & EQUITY		253,135.97	
	TOTAL REVENUE	106,368.46		
	TOTAL EXPENSES	73,043.34		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	33,325.12		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		33,325.12	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			286,461.09
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2024

35 -GOLF COURSE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
35-1-0101	CLAIM ON CASH	(132,541.32)		
35-1-0111	PETTY CASH	300.00		
35-1-3544	INVENTORY	3,171.76		
			(129,069.56)	
	TOTAL ASSETS			(129,069.56)
LIABILITIES & EQUITY				
35-2-0180	FUND BALANCE	(2,689.76)		
35-2-0220	AP PENDING	10,171.22		
35-2-0260	ACCOUNTS PAYABLE	0.58		
35-2-0268	ACCRUED WAGES PAYABLE	6,106.09		
35-2-1111	ENCUMBRANCE	(228,784.98)		
35-2-1112	RESERVE FOR ENCUMBRANCE	228,784.98		
35-2-1113	PRIOR YEAR ENCUMBRANCE	96,498.36		
35-2-1114	PRIOR YEAR RESERVE ENCUMBRANCE	(96,498.36)		
35-2-3561	SALES TAX	2,164.72		
35-2-3596	DUE TO PAYROLL	(0.85)		
35-2-3598	DUE TO GENERAL FUND	7,327.28		
	TOTAL LIABILITIES & EQUITY		23,079.28	
	TOTAL REVENUE	130,756.63		
	TOTAL EXPENSES	282,905.47		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(152,148.84)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(152,148.84)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(129,069.56)

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

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:

virtower
Airport Operations Tracking

VirTower LLC
13721 Jetport Commerce Pkwy, Suite 2
Fort Myers FL 33913
Phone +1 888 31 70 747
virtower.com | info@virtower.com

Airport Operations
Snapshot Local Time

Start Date	01/01/2025 00:00 LT
End Date	01/31/2025 23:59 LT

Creation	08:42
User	[redacted]
Customer ID	[redacted]

Summary

Landings		Take-Offs		Totals	
Single Engine	**275**	Single Engine	**283**	Single Engine	**558**
Single Engine Turbine	**23**	Single Engine Turbine	**25**	Single Engine Turbine	**48**
Multi Engine	**8**	Multi Engine	**8**	Multi Engine	**16**
Multi Engine Turbine	**2**	Multi Engine Turbine	**2**	Multi Engine Turbine	**4**
Helicopter	**20**	Helicopter	**20**	Helicopter	**40**
Military Helicopter	**9**	Military Helicopter	**9**	Military Helicopter	**18**
TOTAL	**337**	**TOTAL**	**347**	**TOTAL**	**684**

FAA AAC/ADG Summary

Landings		Take-Offs		Totals	
A1	**248**	A1	**250**	A1	**498**
B1	**2**	B1	**1**	B1	**3**
B2	**26**	B2	**29**	B2	**55**
HEL	**29**	HEL	**29**	HEL	**58**
UKN	**32**	UKN	**38**	UKN	**70**
TOTAL	**337**	**TOTAL**	**347**	**TOTAL**	**684**

Operations by Aircraft Type

Single Engine		Single Engine Turbine		Multi Engine		Multi Engine Turbine		Business Jet		Jet 2		Jet NB		Jet 4		Jet WB		Helicopter	
8KCAB	**15**	AT8T	**48**	B200	**3**	B300	**4**											B06	**2**
AG5B	**8**			BE55	**2**													B407	**7**
AL18	**2**			C310	**2**													R44	**5**
BE33	**2**			C421	**3**													R66	**1**
BE35	**14**			PA23	**4**													Others	**25**
BE36	**4**			PA30	**2**														
BL8	**10**																		
C150	**4**																		
C152	**2**																		
C170	**2**																		
C172	**80**																		

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Creation	08:42
User	[redacted]
Customer ID	[redacted]

Single Engine		Single Engine Turbine		Multi Engine		Multi Engine Turbine		Business Jet		Jet 2		Jet NB		Jet 4		Jet WB		Helicopter	
C177	4																		
C180	4																		
C182	48																		
C206	2																		
C210	2																		
DA40	1																		
GS2	1																		
Lancair	4																		
M20	6																		
M7	2																		
NAVI	2																		
Navion	2																		
PA28	236																		
PA32	4																		
R66	51																		
RV10	4																		
RV14	2																		
RV6	5																		
RV7	6																		
SR20	4																		
SR22	6																		
Others	19																		

Military		Military Helicopter		Light Sport Aircraft		Glider		UAV		Blimp		Balloon		GND Emergency		GND Vehicle A		Other	
		AS65	18																

Activity Summary

LANDING RWY 16	159
LANDING RWY 34	178
TAKEOFF RWY 16	134
TAKEOFF RWY 34	213
T&G RWY 16	45
T&G RWY 34	46

This report was generated using sensors monitoring aircraft operations at the selected airport and may not contain aircraft that do not have ADS-B. Airports that have multiple sensors deployed will also feature aircraft fitted with transponders only. The information presented is correct to the best of our knowledge from available sensors at the time: Les Goldsmith, President VirTower LLC

AIRPORT OPERATIONS REPORT SUMMARY			
	Landings	Take-Offs	Totals
October 2024	520	530	1050
November 2024	285	287	572
December 2024	243	252	495
January 2025	337	347	684
February 2025			
March 2025			
April 2025			
May 2025			
June 2025			
July 2025			
August 2025			
September 2025			
Total	1385	1416	2801

CODE ENFORCEMENT MONTHLY REPORT

JANUARY 1, 2025 to JANUARY 31, 2025

Case #	Case OPEN Date	Owner (Last name)	Owner (First name)	Address	Violation Type	Contact/Notification	Follow Up Date & Notes	Report Status
LITTER								
23-078	9/11/23	Hugaboon	James	1511 Maple Liberty, TX 77575	LITTER	NOV- Reinspection	1/30/25	READY FOR ABATEMENT
24-102	12/18/24	Berry	John	1815 Reese Liberty, TX 77575	LITTER	2nd NOV-Mail		CLOSED-CLEARED BY OWNER
25-001	1/3/25	Sifuentes	Victor	2413 Centennial Liberty, TX 77575	LITTER	TAGGED		CLOSED-CLEARED BY OWNER
25-004	1/9/25	Stetson	Marshall	111 Linden Liberty, TX 77575	LITTER	TAGGED		CLOSED-CLEARED BY OWNER
25-008	1/29/25	Mosley	Mary	Beaumont-ID#55217 Liberty, TX 77575	LITTER	1st NOV- Mail	2/10/25	OPEN
HIGH GRASS								
21-140	9/22/21	King	Alric	Navigation- ID# 56378 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	2/17/25	READY FOR ABATEMENT
22-108	9/27/22	Mosley	Mary	611 Palmer Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY CITY
23-051	2/17/23	Padon	Patircia	818 Robbie St. Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY CITY
23-091	6/7/23	Rubit	Ronnie	609 Washington Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY CITY

23-104	6/21/23	Galvan	Margarito	2755 Cornell Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY OWNER
23-107	6/22/23	Sisco	Nancy	207 Avenue E Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY CITY
23-153	11/2/23	Davis	Richard	901 MLK & #127680 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY CITY
24-052	7/10/24	MW 2000	& SW 2000 Trust	1710 Hwy. 90 Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY CITY
24-072	8/14/24	Young	David	1200 Hwy. 90 Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED	2/3/25	READY FOR ABATEMENT
24-075	8/20/24	Lopez	Miguel	1801 Reese Liberty, TX 77575	HIGH GRASS	NOV- Reinspection		CLOSED-CLEARED BY CITY
24-100	11/19/24	Burnett	Willie Mae	Webster-ID#202611 Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED		CLOSED-CLEARED BY OWNER
24-101	11/19/24	Parga	Juan	2612 Newman St. Liberty, TX 77575	HIGH GRASS	3rd NOV & POSTED		CLOSED-CLEARED BY OWNER
25-002	1/9/25	Escobar	Felix	Santa Anna-ID# 56377 Liberty, TX 77575	HIGH GRASS	2nd NOV-Mail	1/31/25	OPEN
25-003	1/9/25	Green	Darryl	Alabama-ID#56379 Liberty, TX 77575	HIGH GRASS	2nd NOV-Mail	1/31/25	OPEN
25-007	1/27/25	Stuckey	Jan	Ave. E-ID# 55695 Liberty, TX 77575	HIGH GRASS	1st NOV- Mail	2/4/25	OPEN

HIGH GRASS & LITTER								
23-134	9/12/23	Jenkins	Laurice	507 Trinity Liberty, TX 77575	HIGH GRASS	NOV- Reinspection	1/30/25	READY FOR ABATEMENT
STOP WORK ORDER								
23-003	1/6/23	Contreras	Manuel	2701 Webster Liberty, TX 77575	STOP WORK	Issued citation	1/10/25	OPEN
24-062	7/18/2024	Ortiz	Omar	422 Maplewood Liberty, TX 77575	STOP WORK	VERBAL	1/17/2025	OPEN
24-091	9/6/24	Lindsey	Jim	317 Tennesse Liberty, TX 77575	STOP WORK	VERBAL	12/23/24	OPEN
RV VIOLATIONS								
23-109V	7/20/23	Multiple	Owner	311 Riverbend Rd. Liberty, TX 77575	LIVING IN RV	2nd NOV-Mail	1/2/25	OPEN
23-163V	11/21/23	CTL Sales	of Texas	610 Port Dr. Liberty, TX 77575	RV- AT COMMERCIAL LOCATION	VERBAL	1/30/25	OPEN
DILAPIDATED PROPERTY								
23-067	4/18/23	AM Capitol	Solutions LLC	Cs. #CT182058-01 1610 Texas Liberty, TX 77575	DILAPIDATED PROPERTY	2nd NOV-Mail	9/13/24	OPEN
23-130	8/24/23	AZK	LLC	205 & 209 Independence Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	2/7/25	OPEN
23-131	8/24/23	Virani	Naushad	Cs.#CT182202 4310 N Main Liberty, TX 77575	DILAPIDATED PROPERTY	Scheduled for Council	1/22/25	WORKING TO OBTAIN PERMIT

23-138	9/25/23	Johnson	Elizabeth	Cs.#CT182291-01 1203 Lamar Liberty, TX 77575	DILAPIDATED PROPERTY	Scheduled for Council		CONTRACT AWARDED
24-008	3/20/24	Genus	Rosie	521 Garrett Liberty, TX 77575	DILAPIDATED PROPERTY	Working on Warrant	2/14/25	OPEN
24-095	10/3/24	Winni's	Hair Studio	120 Alabama Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	2/14/25	OPEN
24-096	10/3/24	Scheller	Margret	722 Maryland Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	2/3/25	OPEN
25-005	1/13/25	Fitzgerald	John	4102 N Main Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	2/14/25	OPEN
25-006	1/13/25	Smith	Arthur	4106 N Main Liberty, TX 77575	DILAPIDATED PROPERTY	1st NOV- Mail	2/14/25	OPEN

OTHER

24-037	4/22/24	Perales	Maribel	3020 Beaumont Liberty, TX 77575	OTHER	1st NOV- Mail	2/10/25	OPEN

JUNK MOTOR VEHICLE (JMV)-PRIVATE PROPERTY

JMV Case #	Case OPEN Date	Last reg.	Owner (Last name)	Owner (First name)	Follow up date & Notes	Vehicle Location	License Plate #	**Status**
23-119V	9/1/23		Martinez	Jose	1/5/25	Cs.#CT182130 2731 Cos Liberty, TX 77575		OPEN
23-145V	10/4/23	Mar-15	Castro	Refugio		Cs.#CT182159 1117 Lamar St. Liberty, TX 77575	17CFN8	CLOSED-CLEARED BY OWNER

23-146V	10/9/23	Oct-15	Baldwin	Sandra	8/12/2024	Cs.#CT182161 609 Bowie Liberty, TX 77575	DYY6122	OPEN
23-165V	1/8/24	Mar-02	New Bern	Transport Corp.	12/4/2024	Cs.#CT182184 Port Dr.-ID#56907 Liberty, TX 77575	2DA281	LETTER SENT- 30 DAYS
23-166V	1/8/24	Apr-12	Texas	Sabal Corp.	12/4/2024	Cs.#CT182185 Port Dr.-ID#56907 Liberty, TX 77575	TONLY05	LETTER SENT- 30 DAYS
23-181V	3/27/24				8/5/2024	Cs.#CT182206 1973 Wallisville Dr. Liberty, TX 77575		OPEN
24-025V	11/18/24	Dec-23	Henry	Charles		US 90-ID#28084 Liberty, TX 77575	SPH6468	CLOSED- CLEARED BY CITY

Case Type	***Began***	***Closed***	***OPEN***
LITTER	5	3	2
HIGH GRASS	15	10	5
HIGH GRASS & LITTER	1		1
STOP WORK ORDER	3		3
RV VIOLATIONS	2		2
DILAPIDATED PROPERTY	9		9
SIGN ORDINANCE VIOLATIONS	0		0
OTHER	1		1
JUNK MOTOR VEHICLE	7	2	5
			0
TOTAL CASES	43	15	28

Bandit signs collected this month:	125
Number of citations issued this month:	0

Voluntary demolition at 1832 Reese


Liberty Fire
• January Monthly
• Report

Monthly Calls

Fire Calls

In Town	46
Mutual Aid	4
TOTAL	50

EMS Calls

911	92
Mutual Aid	4
Out of Town Transfers	78
In Town Transfers	9
Refusals	26
TOTAL	209

Public Relations: 3

Training Hours: 59

CPR Certifications: 19

"A" Shift

- Gas Leak
- Snow Day
- Shed Fire on Briar Grove
- Structure Fire on Holly st

“B” Shift

- Snowpocalypse.
- House fire on Grand.
- New Station 21 coffee table .


"C" Shift

- Cold EO
- Driving Training
- Snow Day

Fire Marshal

- Total Inspections: 34
- New Inspections: 17
- Reinspections: 13
- Food Truck Inspections: 4
- Inspection Man Hours: 18
- Violations found: 55
- Burn Permits: 2

Most common violations found during January

- No emergency exit signs and/or not properly working
- Fire extinguishers have not been inspected on an annual basis by licensed technician
- No smoke detectors and/or not working properly

- My name is Kerlin Castillo, and I am a firefighter and licensed paramedic, proud to have graduated from HCC’s Firefighter and EMS Academy. Since 2020, I have worked in EMS with a deep sense of responsibility and dedication to the communities I serve. I am excited for the opportunity to join the City of Liberty’s fire team and look forward to contributing to the department in a meaningful way. Soon, I hope to earn my bachelor’s degree in emergency medical management and further explore my interest in disaster rescue operations. In my free time, I love spending time with my family and caring for my pets.

GOLF COURSE MONTHLY REPORT - JANUARY 2025

Maintenance Activities

Stump cleanup behind stump grinder

Bunker repair after storm

Freeze preparation

Blowing and mulching leaves

Brush hog native areas to knock down weeds and sucker growth of trees

Tournament Schedule

2/3	JV boys tournament 18 hole
2/24	Dayton beginner school tournament boys and girls 9 hole
2/26	Tarkington Varsity Girls 18
3/3	Dayton Varsity 18 holes
3/4	Tarkington Varsity Boys 18
3/7	Liberty Varsity Girls 18
3/17	Dayton JV Boys 18
4/26-27	Pretty Ricky Classic (Hunter Creel Memorial)
5/24	First Baptist Liberty Tournament
5/30	Dayton Quarterback Club Tournament

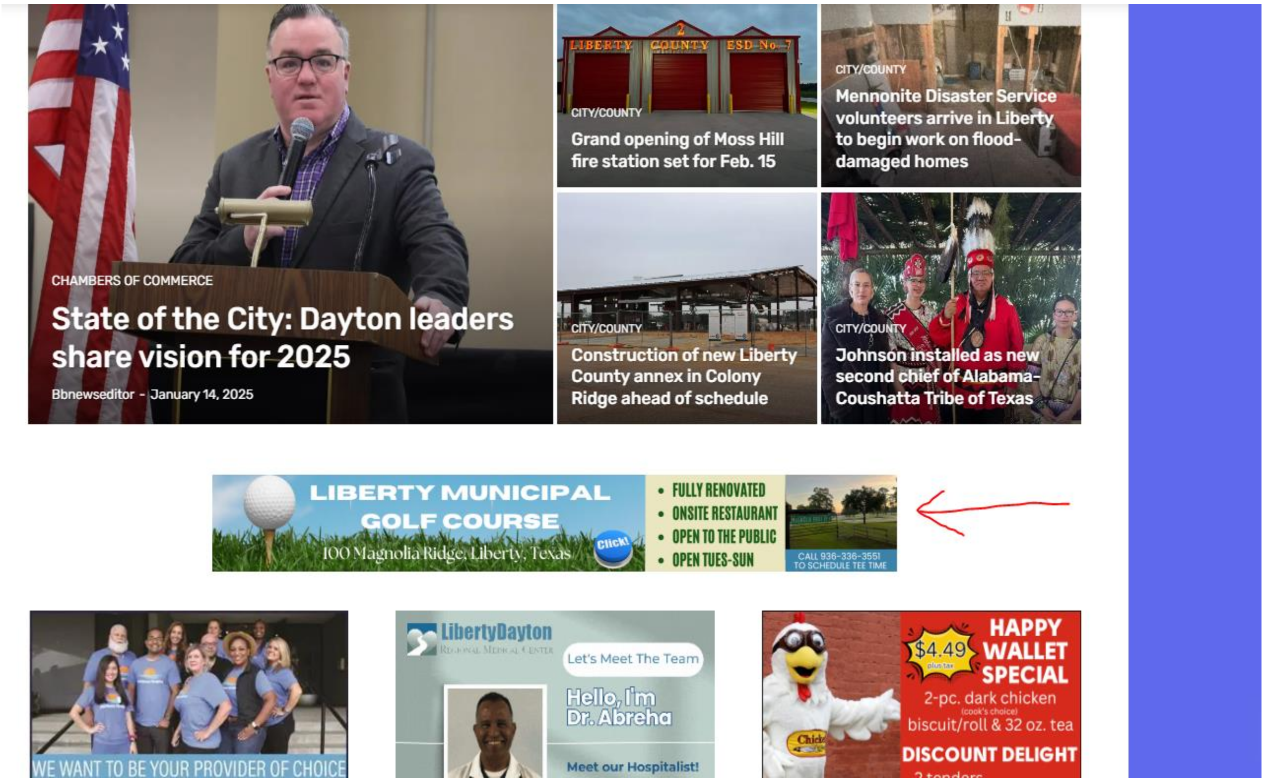
Sales Report (January 1 – January 31)

MONTH	**FY25 SALES REPORT (UNITS/QUANTITY)**				
	Green Fees (Rounds Sold)	Cart Fees	Range Fees	Merchandise & Accessories	Sales Tax Collected
October 2024 **[1]**	1,583	1,519	541	396	$4,248.37
November 2024 **[2]**	1,189	1,120	439	341	$3,078.91
December 2024	1,011	888	238	321	$2,500.89
January 2025 **[3]**	888	814	330	168	$2,537.95
February 2025					
March 2025					
April 2025					
May 2025					
June 2025					
July 2025					
August 2025					
September 2025					
TOTAL	4,671	4,341	1,548	1,226	$12,366.12

[1] Closed half day on October 30 and 31 due to rain
[2] Closed for 10 days due to weather and holiday (includes half days and full days)
[3] Closed 11 full days and 4 half days due to weather, including Winter Storm Enzo

Pictures from Winter Storm Enzo

Golf Course Ad on Bluebonnet News Home Page



Golf Course Ad on The Vindicator Home Page

Liberty Municipal Library January 2025 Report

The library board met this month and members present approved the Long Range and Technology plans for the library. These plans extend over a five-year period and will be up for the next review in 2029.

Library staff members are getting ready for upcoming events including a Valentine's day party, book sale, and summer reading program. This year's summer reading program's theme is "Color Our World" and is an art themed program. Gail Williamson has been hard at work scheduling entertainment for the 6-week long program.

Story Time was originally scheduled to started back on January 22nd with children's librarian, Gail Williamson. However due to the winter percipitation, Story Time was rescheduled for January 29th. Story Time is for ages 2-5. Siblings are more than welcome to come and participate.

Thanks to Friends member, Beverly Davis, everyone was able to see the library in winter splendor while staying safely off the roads during the snowy weather that blanketed our town.

A new program for children ages 8-12 will begin next month hosted by several members of the Lost Arts Club who have offered to teach crochet classes at the library Friday mornings. After quick interest and 36 signed up for the first class, the class signup was closed with any others interested being added to a wait list.

Liberty Municipal Library Monthly Report August through January 2025						
Circulation	**August**	**September**	**October**	**November**	**December**	**January**
Spanish Materials Circulation	**129**	**88**	**83**	**46**	**56**	**41**
Total Adult, Teen & YA Circulation All Formats	**1,773**	**1,623**	**1,586**	**1,259**	**1,376**	**1,354**
Total Juvenile Circulation All Formats	**1,624**	**1,301**	**1,153**	**1,013**	**752**	**782**
Total Circulation All Formats	**3,397**	**2,924**	**2,739**	**2,272**	**2,128**	**2,136**
Reference Services						
In-house Reference	**105**	**182**	**183**	**150**	**143**	**170**
Telephone Reference	**102**	**123**	**160**	**180**	**150**	**121**
Public Computer Assistance	**86**	**142**	**127**	**89**	**136**	**108**
Collection Statistics						
Total Volumes in Collection	**51,970**	**52,048**	**48,831**	**48,844**	**48,936**	**49,041**
Total Titles in Collection	**67,611**	**67,982**	**67,888**	**68,077**	**68,174**	**68,452**
Cataloging						
Books Cataloged	**143**	**128**	**126**	**65**	**25**	**256**
DVD/ Blu-Rays Cataloged	**0**	**12**	**2**	**14**	**6**	**0**
Audiobooks & Music CDs Cataloged	**0**	**0**	**0**	**0**	**0**	**0**
Periodicals Cataloged	**62**	**43**	**38**	**22**	**30**	**29**
Building Use/ Programs/Public Relations						
Meeting Room/Pavilion Use	**7**	**11**	**17**	**13**	**14**	**9**
Story Time Programs	**1**	**4**	**4**	**3**	**2**	**1**
Story Time Attendance	**6**	**57**	**46**	**42**	**14**	**7**
Misc. Children's Programs/Tours	**0**	**0**	**1**	**0**	**1**	**0**
Msc. Children's Programs/Tours Attendance	**0**	**0**	**136**	**0**	**80**	**0**
Adult/YA/Teen Programs Attendance	**29**	**23**	**51**	**68**	**68**	**23**
Patron Count/ Volunteers						
Total Active Accounts In-City Patrons	**2,641**	**2,647**	**2,611**	**2,557**	**2,536**	**2,536**
Total Active Accounts Out-of-City Patrons	**4,102**	**4,104**	**4,080**	**4,020**	**3,988**	**3,998**
Total Volunteers	**6**	**1**	**7**	**9**	**10**	**0**
Total Volunteer Hours	**25**	**1.5**	**18.25**	**39**	**39.5**	**0**
Patron Visits Count	**3,141**	**2,252**	**2,300**	**2,312**	**2,214**	**1,706**
Public Use Technology						
Wireless Users Estimate	**0**	**0**	**0**	**0**	**0**	**0**
Public Computers Users This Month	**244**	**227**	**193**	**177**	**151**	**160**
Hours of Patron Computer Use	**172**	**150**	**130**	**135**	**84**	**123**
Website Sessions: Online Catalog	**2,192**	**4,423**	**2,436**	**1,385**	**1,270**	**1,563**
Social Media Sessions: Facebook, Instagram	**85**	**305**	**1,009**	**1,949**	**3,192**	**695**

Liberty Municipal Library Volunteer Report for the Month of January 2025

	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	31	Total
Name																																
Abshier, Dana																																0
Daniel, Hannah																																0
Davis, Beverly																																0
Harbour, Cathy																																0
Hammer, Theresa																																0
Kemper, Sharon																																0
Lawrence, Lindsay																																0
Minchew, Sammie																																0
Pickett, Sandy																																0
Rogers, Ann																																0
Sundgren, Gary																																0
Sundgren, Josh																																0
Sundgren, Stacy																																0
Stratton, Gloria																																0
Total for month																																0

MONTHLY REPORT
JANUARY 2025

PLAN REVIEW

# of Plans Reviewed	13

INSPECTIONS

# of Inspections Performed	86

BUILDING PERMITS

Commercial Building Permits - New	0
Commercial Building Permits - Renovation/Remodel	1
Commercial Building Permits - Addition/Expansion	0
Residential Building Permits- New (Manufactured Homes)	3
Residential Building Permits - New (Single Family)	0
Residential Building Permits - New (Multi-Family)	0
All Other Permits Issued	51

CERTIFICATE OF OCCUPANCY

Commercial C of O's Issued	3

FEE REVENUE

Permit Fee Revenue	$5,453.87
Tap Fee Revenue	$1,025.00
TOTAL	$6,478.87

MONTHLY REPORT
JANUARY 2025

JANUARY 2025-COMMERCIAL

BUSINESS NAME	ADDRESS	PERMIT TYPE
LIBERTY APARTMENTS	2704 N MAIN	PLUMBING
	2704 N MAIN	MECHANICAL
CELL TOWER	1505 MONTA A	CELL TOWER PERMIT
STARBUCKS	1606 HWY 90	PLUMBING
MR. SOMBERERO	906 MAIN	CERTIFICATE OF OCCUPANCY
SWAIN, BRENTS & ASSOC	2804 JEFFERSON	PLUMBING
LIBERTY COUNTY CAD	303 FANNIN	REMODEL
	303 FANNIN	ELECTRICAL
BEN ZOLFAGHARI	1902 N MAIN	ELECTRICAL
CURTIS & SONS	2265 FM 160 N	SIGNS
MEXA BARBER	1906 N MAIN, STE C	CERTIFICATE OF OCCUPANCY
SOAP COMPANY	3112 BEAUMONT	CERTIFICATE OF OCCUPANCY
TACO JALISCO	801 HWY 90	ELECTRICAL
LIBERTY ISD	2103 N MAIN	SIGN
SAM HOUSTON REGIONAL LIBRARY	650 FM 1011	ELECTRICAL
2121 LIBERTY LLC	2131 HWY 146	ELECTRICAL
HROS INVESTMENTS	925 N MAIN	FOUNDATION REPAIR

MONTHLY REPORT
JANUARY 2025

New signage installed at the Jack Hartel building

LIBERTY POLICE DEPARTMENT

MONTHLY REPORT

January 2025

LIBERTY POLICE DEPARTMENT

CALLS FOR SERVICE	2058
OFFENSES REPORTED	47
OFFENSES CLEARED	21
TRAFFIC CITATIONS	110
WARNING TICKETS	232
TRAFFIC ACCIDENTS	18
ARRESTS	12
ANIMALS HANDLED	105
ALARM CALLS	54
AMOUNT RECOVERIES	$ 335.00

On Thursday, January 2, 2025, at approximately 07:56 A.M. Officers were dispatched to a Suspicious Vehicle at 2005 Hwy 90 also known as CVS Liberty, Texas 77575. The female subject was arrested for Possession of a Controlled Substance and taken to Liberty County Jail without incident.

On Wednesday, January 29, 2025, at approximately 23:07 P.M., Officers were dispatched to a Theft of a Firearm at 208 Feather Trace Liberty, Texas. No suspect information at this time.

On Tuesday, January 14, 2025, at approximately 07:14 A.M. Officers were dispatched to a two-vehicle traffic accident at Heights & Texas Street, Liberty, Texas 77575. One patient was transported to Liberty Dayton ER and the roadway was cleared.

On Tuesday, January 14, 2025, at approximately 13:04 P.M. Officers were dispatched to a two-vehicle traffic accident at Travis & Cos Street Liberty, Texas 77575. Roadway was cleared and EMS received two patient refusals.

On Sunday, January 19, 2025, at approximately 11:02 A.M. Officers were dispatched to a two-vehicle traffic accident at 1830 Hwy 90, Texas 77575. Roadway was cleared and two patiens were taken to Liberty Dayton ER.

PUBLIC WORKS MONTHLY REPORT

STREETS DEPARTMENT -THE ROAD TO SUCCESS IS ALWAYS UNDER CONSTRUCTION

This Month's Notes

JAMES REDDING – STREETS

NOTES:

- SWEPT STREETS
- RESTRIPED PD PARKING LOT
- CLEANED INLETS
- FILLED IN BEHIND CURB POURED ON HILLSIDE
- CLEANED UP IN SHOP
- REPAIRED ASPHALT STREET CUTS
- PATCHED AROUND TOWN
- REWORKED APPROCH RAMP AT TBALL CONSESSION STAND
- PREP FOR FREEZE
- SAND ALL BRIDGES
- CLEANED ALL BRIDGES OF SAND
- REPLACED STOP AND SPEED LIMITS AROUND TOWN
- REPAIRED STORM DRAIN ON BRAIRGROVE

CONCRETE REMOVAL REPORT

DATE: 2-4-2025

LOCATION: 1708 Webster

CONCRETE PAVEMENT ANALYSIS:

TYPE OF AGGREGATE:	RIVER ROCK	LIMESTONE	
TYPE OF REINFORCEMENT:	REBAR	WIRE MAT	
LOCATION OF REINFORCEMENT:	TOP	MIDDLE	BOTTOM OF SLAB
TYPE OF JOINTS:	KEYWAY	DOWELED	NONE REINFORCED
TYPE OF BASE MATERIAL:	NO BASE	FLEX BASE	FLEX BASE & BOND BREAKER
TYPE OF SUBGRADE:	CLAY	SAND	SILT
thickness	6''		

ADDITIONAL COMMENTS:

STAFF SIGNATURE: Raymond Rocian

CONCRETE PAVEMENT REPORT.

FIXING THESE STREETS

Streets:						
	Graded:					Miles
	Swept:				33	Hours
	Street cut repairs:				3	Each
	Curb & Gutter Repair:					Feet
Drainage:						
	Ditch Cleaning:					Feet
	Culvert Installation:					Feet
	Catch Basin/inlets cleaned:				679	Each
	Levee Inspection:				Yes	
	Pump and Motor Inspection:				Yes	
Spraying:						
	Herbicide:					Gallons
	Mosquito:					Miles
Signs:						
	Installed					Each
	Repaired/ Replaced				7	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 day and cleaned and swept as needed. Replaced toilet paper and other things as needed also. Disinfected restrooms twice a day.

Concession Stands:

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

Splash Pad:

Work Performed: Splash pad closed.

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. Repair restrooms.

AMERICA RUNS ON GOOD CLEAN WATER!

MARK REED – WATER / WASTE WATER MANAGER

MONTHLY WATER REPORT
MONTH – JANUARY - 2025

REPAIRS COMPLETED

15	WATER REPAIRS
17	SEWER REPAIRS

LINE MAINTENANCE (CAMEL)

2395	HOURS OF OPERATION TOTAL
6000	FEET OF SEWER LINE CLEARED / CLEANED
4	MANHOLES CLEANED

WORK COMPLETED

1	MANHOLE REPAIRS
35	SEWER STOPAGES
0	WATER TAPS
0	SEWER TAPS
2	CLEANOUTS REPLACED / INSTALLED
68	METERS REPAIRED / REPROGRAMMED
16	RADIO REPLACEMENTS
21	CUSTOMER PROBLEMS / ISSUES
4	METER BOXES REPLACED
6	METER LIDS REPLACED
12	CUSTOMER REQUEST TURN ON
16	CUSTOMER REQUEST TURN OFF
23	CUT OFF SERVICE NON PAYMENT
132	RECHECKS
11	PULLED / CHANGED METERS
88	TEXAS 811 LINE LOCATES

MISC:

AMES READINGS CHECKED DAILY

CLOSED 77 WORK ORDERS

MONTHLY OPERATIONS

2 DAILY	FREQUENCY THAT WATER WELLS ARE CHECKED
40	DISINFECTANT WATER SAMPLES THAT ARE TAKEN X 1 DAILY
9	SAMPLES FOR MONTHLY MONITORING-CHLORINE REPORT
X2/WKLY	FRQUENCY THAT LIFT-STATIONS ARE CHECKED
MONTHLY	END LINE FLUSHING

ELECTRICAL DEPARTMENT

WE POWER LINES THAT POWER LIVES!

The Electrical Department received 70 request this month and closed out 63 of them with 7 carrying overs to February 2025. The requests range from power restoration, blown fuses, saging power lines, substation maintenance, pole replacements, loose guy wires to security and street lights out. The Electrical department performed all these tasks with the aid of Texas Elite Electrical Services.

COMPLETED WORK REQUESTS

MISC. MAINTENANCE	28
NO POWER	11
POWER LINE ISSUE	3
POLE ISSUE	4
SECURITY LIGHT	1
STREET LIGHT	5
TREE TRIMMING	6
POWER LINE INSPECTIONS	5
TOTAL INCIDENTS RESOLVED	**63**

POWER OUTAGES

JANUARY 2025

Date	Location	Time Called Out	Time Power Restored	Response Time (min)	Outage Time (min)	Cause of Outage
1	4616 MCGUIRE RD	5:00 pm	5:20 pm	8	20	Blown line fuse
4	109 CEDARWOOD	10:30 pm	11:20 pm	5	50	Blown transformer fuse due to vegetation
6	1215 LAMAR	5:28 pm	6:30 pm	12	62	Blown transformer fuse
7	MLK / LOUISIANA	6:48 am	8:00 am	12	72	Bad Load Break Cutout
11	1415 HOLLY	12:55 pm		5		House Fire
12	5008 N. TRAVIS	6:57 pm		18		Customer Issue - sparks in breaker panel
21	1719 GRAND	7:00 am		10		House Fire
22	2611 WEBSTER	7:00 am		13		Customer Issue - bad breaker panel
26	405 INDUSTRIAL	6:09 pm	7:20 am	11	809	Damaged service line due to vegetation - lightning
27	LIBERTY AG BARN	7:00 am	7:35 am	5	35	Blown line fuse due to vegetation
27	BUS BARN (JEFFERSON)	5:03 am	6:45 am	17	102	Blown line fuse
Average				**11**	**164**	
				11 Minutes	**164 Minutes**	

MONTHLY REPORT

CITY OF LIBERTY CONSTRUCTION PROJECTS REPORT

2024 CITY WIDE STREET REHABILITATION PROJECT

65.30% ESTIMATED COMPLETE

AAA ASPHALT PAVING, INC.

The City of Liberty, Texas 2024 CITY WIDE STREET REHABILITATION Project was bid on January 17, 2024. AAA Asphalt Paving Inc. was awarded the contract for $1,773,585.00. The Notice to Proceed was given on July 1st, 2024.

The project will include rehabilitating approximately 14,000 LF (2.7 miles) of asphalt pavement throughout the city. The project will include reclaiming the existing roadway and stabilizing it with 3% cement slurry and 2" of Type D asphalt. The project will also replace brick sanitary sewer manholes and 2" water lines with 6" water lines. The Contractor has installed approximately 4,100 LF of 6" water line, 5 manholes, 4-6" valves, 2 fire hydrants and has paved approximately 7,550LF or 1.43 miles. The Contractor is approximately 65.30% complete. The project is estimated to be complete by July 1st, 2025. The project is currently on schedule.

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

Agenda Wording: Sam Rayburn Municipal Power Agency - Mayor Hebert

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 Hebert is a Board Member 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 11, 2025

Agenda Wording: Mayor, Council and Staff Comments

Department: Administration

Subject: Mayor, Council and Staff Comments

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

Funding Source:

Staff Recommendation:

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

April Gilliland
City Secretary
936-336-3684

The City of Liberty
City Council

Regular Meeting

~ Minutes ~

Tuesday, January 14, 2025 | **6:00 PM** | **City Council Chambers**

I. CALL TO ORDER

This meeting was called to order on January 14, 2025 in the City Council Chambers, 1829 Sam Houston Street, Liberty, Texas at 6:00 p.m. by Mayor John Hebert.

A.

Attendee Name	Present	Absent	Late	Arrived
Mayor John Hebert, Jr.	X			
Mayor Pro Tem Libby Simonson	X			
Council Member Dennis Beasley	X			
Council Member Tommy Brents	X			
Council Member Ed Seymour	X			
Council Member Ross Ward	X			
Council Member Debbie Dugger	X			

II. INVOCATION

Invocation was given by Pastor Shannon Bowdoin, Liberty Worship Center.

III. PLEDGE OF ALLEGIANCE

The Pledge to the American Flag was led by Police Chief, Gary Martin and the pledge to the Texas Flag was led by Fire Chief, Brian Hurst.

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 Hebert welcomed guests and visitors, opening the floor for public comment to those individuals wishing to address the Council. No Comments were made.

V. PRESENTATIONS / REPORTS

A. City Manager's Report - City Manager Tom Warner - Topics include - Liberty Parks and Recreation Survey, McGuire Road, Street Rehabilitation Program, Water Line Leaks and Electrical Projects.

City Manager Tom Warner reported on the following updates:

- Liberty Municipal Parks and Recreation Survey
- McGuire Road Project
- 2024 Street Rehabilitation Program
- Water Leaks
- Capital Improvement 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, 2024.

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. Items discussed - splash pad, repairs to park restrooms, pot belly pigs and hogs.

D. Sam Rayburn Municipal Power Agency - Mayor Hebert

Mayor Hebert, Board Member 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 meeting held in December was routine business and the next meeting would be in February.

E. Mayor, Council and Staff Comments

Council Member Brents thanked the Code Enforcement staff for the removal of signs.
City Manager Tom Warner stated that the Fire Department would be having Fire Station 2 Grand Opening on March 19th from 10 -4.

VI. CONSENT AGENDA

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

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

A. Minutes Approval

1. December 10, 2024
2. December 23, 2024
3. January 6, 2025

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, APPROVING A VARIANCE TO INCREASE THE NUMBER OF UNITS AT THE SANDUNE MANUFACTURED HOME PARK FROM SIXTEEN (16) TO NINETEEN (19).

The existing manufactured home park located at 4505 Sandune was recently purchased by Mr. Zolfagheri. The park currently has sixteen (16) units and Mr. Zolfaghari is requesting a variance to add another three (3) units to the park, bringing the total number of units to nineteen (19). The size of the park, in terms of acreage, would not be increased.

This existing manufactured home park is allowed to operate under the Texas Local Government Code, Section 211.018. Continuation of Land Use Regarding Manufactured Home Communities. The statute is provided below:

Sec. 211.018. CONTINUATION OF LAND USE REGARDING MANUFACTURED HOME COMMUNITIES.

(a) In this section, "manufactured home," "manufactured home community," and "manufactured home lot" have the meanings assigned by Section 94.001, Property Code.

(b) The governing body of a municipality may not require a change in the nonconforming use of any manufactured home lot within the boundaries of a manufactured home community if:

1) the nonconforming use of the land constituting the manufactured home community is authorized by law; and
2) at least 50 percent of the manufactured home lots in the manufactured home community are physically occupied by a manufactured home used as a residence.

(c) For purposes of Subsection (b), requiring a change in the nonconforming use includes:

1) requiring the number of manufactured home lots designated as a nonconforming use to be decreased; and
2) declaring that the nonconforming use of the manufactured home lots has been abandoned based on a period of continuous abandonment of use as a manufactured home lot of any lot for less than 12 months.

(d) A manufactured home owner may install a new or used manufactured home, regardless of the size, or any appurtenance on a manufactured home lot located in a manufactured home community for which a nonconforming use is authorized by law, provided that the manufactured home or appurtenance and the installation of the manufactured home or appurtenance comply with:

1) nonconforming land use standards, including standards relating to separation and setback distances and lot size, applicable on the date the nonconforming use of the land constituting the manufactured home community was authorized by law; and
2) all applicable state and federal law and standards in effect on the date of the installation of the manufactured home or appurtenance.

(e) A municipality that prohibits the construction of new single-family residences or the construction of additions to existing single-family residences on a site located in a designated floodplain may, notwithstanding Subsection (b), (c), or (d), prohibit the installation of a manufactured home in a manufactured home community on a manufactured home lot that is located in an equivalently designated floodplain.

The Planning Commission met on December 11, 2024, and voted 4-0 to approve the variance.

A motion was made by Council Member Seymour to approve a resolution approving a variance to increase the number of units at the Sandune Manufactured Home Park from sixteen to nineteen and seconded by Council Member Simonson. 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, AMENDING THE CITY'S INVESTMENT POLICY TO ESTABLISH AN INVESTMENT COMMITTEE CONSISTING OF THE CITY'S CHIEF FINANCIAL OFFICER, THE CITY MANAGER, AND A CITY COUNCILMEMBER.

Per the 2011 Investment Policy, the Investment Committee was to review the list of authorized broker/dealers, not associated with a bank, annually. Since the City no longer uses brokers/dealers that are not associated with a bank, the Investment Committee was removed from the Investment Policy. The current Investment Policy designates the positions of the City Manager and Chief Financial Officer as investment officers who are authorized to execute investment transactions on behalf of the City. City Councilmembers Ross, Dugger and Brents requested that an item be placed on the agenda regarding the establishment of an Investment Committee consisting of the City Manager, Chief Financial Officer and a City Councilmember.

A motion was made by Council Member Brents to approve the resolution amending the City's Investment Policy to establish an investment committee consisting of the City's Chief Financial Officer, the City Manager and a City Council Member and seconded by Council Member Dugger. 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, APPOINTING A CITY COUNCILMEMBER TO SERVE ON THE INVESTMENT COMMITTEE PURSUANT TO THE CITY'S INVESTMENT POLICY.

Per the 2011 Investment Policy, the Investment Committee was to review the list of authorized broker/dealers, not associated with a bank, annually. Since the City no longer uses brokers/dealers that are not associated with a bank, the Investment Committee was removed from the Investment Policy. The current Investment Policy designates the positions of the City Manager and Chief Financial Officer as investment officers who are authorized to execute investment transactions on behalf of the City. City Councilmembers Ross, Dugger and Brents requested that an item be placed on the agenda regarding the establishment of an Investment Committee consisting of the City Manager, Chief Financial Officer and a City Councilmember.

A motion was made by Council Member Brents to appoint Council Member Ross Ward to the serve on the investment committee for two years pursuant to the City's investment policy and seconded by Council Member Dugger. The motion passed 7 to 0 with all present voting yes.

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, AWARDING THE CONTRACT FOR THE FOREST HILLS WATERLINE IMPROVEMENTS PROJECT TO UNDERGROUND CONSTRUCTION SOLUTIONS, LLC.

On December 10, 2024, six bids were received for the Forest Hills Waterline Project. The project includes the installation of 3,530 feet of 6-inch waterline, seven (7) gate valves, five (5) fire hydrants, forty-six (46) service connections, 2,950 square feet of asphalt repair and other project related appurtenances.

The bids ranged from the apparent low bid of $402,605.00 to the high bid of $690,260.00. The apparent low bid was submitted by Underground Construction Solutions, LLC., from Houston, Texas and is deemed to be responsive. Underground Construction Solutions has performed work on a different project, as a subcontractor, and their work was completed in accordance with the plans and specifications. The engineers' estimate of probable cost for this project was $814,900.00.

A motion was made by Council Member Simonson to approve awarding the contract for the Forest Hills Waterline Improvements Project to Underground Construction Solutions, LLC and seconded by Council Member Seymour. The motion passed 7 to 0 with all present voting yes.

5. A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE EXPENDITURE OF CAMBRIDGE FUNDS FOR FIRE STATION NO. 2.

The city received grants from the Texas Department of Housing and Community Affairs (TDHCA) and American Rescue Plan (ARP) Funds for the design and construction of Fire Station No. 2. The total amount of TDHCA and ARP funds received are $5,000,000 and $2,307,878, respectively, for a total amount of $7,307,878. Expenditures are estimated to be $7,828,007.29. A breakdown of anticipated expenditures is provided below:

Architectural Fees	$559,719.00
Grant Management Fees	$600.000.00
Construction	$6,219,100.00
Slope Construction	$26,480.78
Fencing	$3,820.00
AV Technology	$144,481.75
IT/Phones/Door Security	$66,802.46
Office Furniture	$81,632.08
Kitchen	$18,000.05
Work Out Room	$10,873.72
Living Room	$548.00
Patio	$1,408.16
Training Room	$1,644.20
Bay (Ice Machine, PPE Extractor, Gear Dryer, Air Compressor, SCBA Fill Station)	$86,488.66
Dorms	$9,699.89
Laundry Room	$3,030.00
EMS Closet Inventory	$5,174.11
Bathrooms	$2,033.07
Watch Office	$1,824.99
Total	**$7,844,760.72**

Based on current estimated revenues and expenditures, the anticipated deficit is $536,882.72. The use of Cambridge Funds would be used to cover the anticipated deficit.

A motion was made by Council Member Simonson to approve the resolution authorizing the expenditure of Cambridge Funds for Fire Station No. 2 and seconded by Council Member Beasley. The motion passed 7 to 0 with all present voting yes.

6. 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 2025; 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.

It is once again time to authorize municipal participation in regulatory rate proceedings involving Entergy Texas, Inc. ("ETI" or "Company") before the Public Utility Commission of Texas ("PUCT" or "Commission").

In 2024, the Steering Committee participated in several different types of rate proceedings that ETI initiated with the Commission, summarized below:

- *Application of Entergy Texas, Inc. for Approval of Rate Schedule UODG.* Rate Schedule UODG is a voluntary rate rider and customer agreement for customers to participate in its Power Through program. The Power Through program allows host customers to have distributed generation up to 10 MW on their premises. The distributed generators will supply back-up electric service to the host customers during a grid outage but will otherwise be available to provide capacity and energy benefits to all ETI customers. Schedule UODG will only apply to customers that opt into the Power Through program. We coordinated with Commission Staff and other intervening parties to reach a settlement that clarifies ETI's reporting responsibilities regarding Schedule UODG in future proceedings. The Commission will consider the parties' settlement agreement in early 2025.
- *Application of Entergy Texas, Inc. to Adjust its Energy Efficiency Cost Recovery Factor.* The EECRF rider recovers costs related to ETI's energy efficiency programs. This rider is adjusted annually with the updated rate going into effect on January 1 of each year. The parties reached a settlement agreement that made a small adjustment to the Company's request with no impact on the proposed rates. The Commission approved the settlement agreement on December 12, 2024.
- *Application of Entergy Texas, Inc. to Amend Its Certificate of Convenience and Necessity to Construct a Portfolio of Dispatchable Generation Resources.* ETI seeks approval to construct the Legend Power Station and the Lone Star Power Station, two new generation facilities with natural gas and hydrogen co-firing optionality. If approved, these plants will add 1207 MW of capacity to serve ETI's customers by mid-2028.
- *Application of Entergy Texas, Inc. to Amend Its Certificate of Convenience and Necessity to Construct a Portfolio of Renewable Generation Resources.* ETI seeks approval to construct the Segno Solar Facility and the Votaw Solar Facility. If approved, these facilities will add a total of 311 MW of capacity to serve ETI's customers beginning in 2027 and 2028, respectively.
- *Application of Entergy Texas, Inc. for Approval of a Resiliency Plan.* The Company seeks approval of Phase I of its "Texas Future Ready Resiliency Plan," pursuant to Public Utility Regulatory Act § 38.078 (Transmission and Distribution System Resiliency Planning by and Cost Recovery for Electric Utilities), which was signed into law in 2023. ETI's resiliency plan is a comprehensive set of resiliency measures that are intended to improve service reliability for customers and to mitigate system restoration costs after extreme weather events. The projects included in Phase I are expected to cost approximately $335 million, but ETI intends to defer recovery of these costs until a future proceeding. The parties reached a settlement that included additional reporting and record-keeping requirements for ETI. The settlement is currently under consideration by the Commission.
- *Application of Entergy Texas, Inc. for Authority to Reconcile Fuel and Purchased Power Costs.* ETI requests to reconcile the fuel and purchased power expenses it incurred between April 1, 2022, and March 31, 2024. ETI calculates an under-recovery balance of approximately $30 million, which we are still evaluating. A hearing is scheduled for May 14 – 16, 2025.
- *ETI filed applications to recover costs related to its distribution system (Distribution Cost Recovery Factor or "DCRF") and its transmission system (Transmission Cost*

Recovery Factor or “TCRF”). The DCRF applications were uncontested by the Commission Staff and intervening parties and were approved by the Commission. The TCRF is still pending, but as we do not anticipate any major issues, we expect a final order to be issued in early 2025. The DCRF and TCRF are subject to true-up to prevent the Company from over-recovering its expenses.

In 2025, the Steering Committee will continue to participate in the TCRF and fuel reconciliation proceedings and will monitor the proceedings related to new generation facilities. It is anticipated that the Company will file additional TCRF and DCRF applications for interim cost recovery of investments made to its transmission and distribution systems. The Company is also expected to file its annual application to amend its Energy Efficiency Cost Recovery Factor in May 2025.

A motion was made by Council Member Seymour to adopt the ordinance authorizing participation with other Entergy service area cities in matters concerning Entergy Texas Inc. at the Public Utility Commission of Texas in 2025 and seconded by Council Member Beasley. The motion passed 7 to 0 with all present voting yes.

7. AN ORDINANCE APPROVING AMENDMENTS TO THE CITY OF LIBERTY’S FISCAL YEAR 2024–2025 FIRE DEPARTMENT PERSONNEL SCHEDULE AND PROVIDING FOR AN EFFECTIVE DATE.

The Fiscal Year 2024-2025 Fire Department Personnel Schedule includes a Captain position that serves as the City's Fire Marshal. The Fire Marshal is primarily responsible for enforcing the fire code, conducting fire inspections and investigating suspicious fires. The Fire Marshal position is an hourly employee who is eligible for overtime.

The Fire Chief is requesting the Fire Marshal position be changed to a Battalion Chief/Fire Marshal position. This position would be a supervisory position and is considered a salaried position which is not eligible for overtime. The justification for the change is as follows:

- The chain of command does not allow the Fire Marshal position to use shift personnel to the advantage of the department for inspections, since this position does not have supervisory control over other shift Captains as they are the same rank. The Fire Marshal must be capable of assigning inspections times and dates to other personnel that must be followed.
- While the Chief and Assistant Chief are out of town for training, vacations, sick leave, etc., the Battalion Chief provides another ranking person to be in charge during their absence.
- The Battalion Chief will give additional command presence at large emergency scenes.

During Fiscal Year 2024 and the first quarter of Fiscal 2025, the Fire Marshal has earned over $16,000 and $4,400.00 in overtime, respectively. A $3,000.00 annual increase in salary is recommended for the Battalion Chief/Fire Marshal and the Assistant Fire Chief. The increase for the Assistant Fire Chief is to maintain an adequate salary difference between the two positions. Both increases will result in an estimated $10,000.00 reduction in the Fire Department Personnel Budget.

A motion was made by Council Member Brents to adopt the ordinance amending the City of liberty's Fiscal Year 2024-2025 Fire Department Personnel schedule and seconded by Council Member Simonson. The motion passed 7 to 0 with all present voting yes.

B. Work Session

1. Discussion of Proposed 2025 Street Rehabilitation Project

City Manager Tom Warner went over the map on Utility Improvement Areas detailing the streets that needed improvements with Lift Stations, Manholes, Sanitary Sewer Improvements and Water Line Improvements. The conversation then moved to the list of streets that need rehabilitation without utility improvements to see how the Council would want to prioritize the streets that need repairs. The discussion also covered the streets in Raven Hill that are currently private streets and what it would take for the City to take over maintenance of the streets.

C. Executive Session

At 7:46 p.m., Mayor Hebert 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.

- City Manager Contract

4. Texas Government Code §551.087 - Deliberation Regarding Economic Development Negotiations.
Discussion regarding economic development negotiations.

D. Reconvene into Regular Session

At 8:20 p.m., Mayor Hebert 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.

No action was taken.

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

- Appointment of New City Manager and Authorizing the Mayor to Execute Employment Contract

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 EMPLOYMENT CONTRACT WITH BRYAN KENDRICK TO SERVE AS CITY MANAGER AND AUTHORIZING THE MAYOR TO EXECUTE THE SAME.

A motion was made by Council Member Brents to approve the resolution approving the employment contract with Bryan Kendrick to serve as City manager and authorizing the Mayor to execute the same and seconded by Council Member Ward. 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 Hebert adjourned the meeting at 8:21 p.m.

____

John Hebert, Jr., Mayor

ATTEST:

____

April Gilliland, City Secretary

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE REIMBURSEMENT OF THE CITY MANAGER'S RELOCATION EXPENSES.

Department: Administration

Subject: City Manager Relocation Expenses Reimbursement

Background: The new City Manager is requesting reimbursement for his relocation expenses to Liberty. The relocation costs will total $3,500.00

Funding Source: City Manager's General Fund Budget.

Staff Recommendation:

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE REIMBURSEMENT OF THE CITY MANAGER'S RELOCATION EXPENSES.

WHEREAS, the City of Liberty has entered into a contract with Bryan Kendrick ("Kendrick") to serve as City Manager; and

WHEREAS, Kendrick is requesting reimbursement for his expenses incurred in relocating to Liberty; and

WHEREAS, the total amount of relocation costs to be reimbursed to Kendrick are $3,500.00.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, authorizes the reimbursement of relocation costs to Bryan Kendrick in the amount of $3,500.00.

PASSED AND APPROVED this ____ day of ____________________, 2025.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE CITY MANAGER TO APPLY FOR AND ACCEPT FUNDING FROM THE TEXAS DEPARTMENT OF TRANSPORTATION AND TO EXECUTE ALL DOCUMENTS RELATED TO THE PREPARATION AND COMMISSIONING OF AN 18B OBSTRUCTION SURVEY AT THE LIBERTY MUNICIPAL AIRPORT.

Department: Airport

Subject: 18B Survey

Background: The Texas Department of Transportation (TxDOT) has informed the city that it is willing to provide funding for the preparation and commissioning of an 18B Survey at the Liberty Municipal Airport. The total project is estimated to cost $100,000, with a 5% local match provided by the city currently estimated to be $5,000.

An 18B Survey is an aeronautical survey that identifies obstructions on the airport, such as trees or buildings that could be hazardous to aircraft operations.

This project was approved by the Texas Transportation Commission on January 30, 2025; however, a resolution is required to document the governing body's support and acceptance of this project.

Funding Source: Airport operating budget

Staff Recommendation: Staff recommends approval of the 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, AUTHORIZING THE CITY MANAGER TO APPLY FOR AND ACCEPT FUNDING FROM THE TEXAS DEPARTMENT OF TRANSPORTATION AND TO EXECUTE ALL DOCUMENTS RELATED TO THE PREPARATION AND COMMISSIONING OF AN 18B OBSTRUCTION SURVEY AT THE LIBERTY MUNICIPAL AIRPORT.

WHEREAS, the City of Liberty, Texas intends to make certain improvements to the Liberty Municipal Airport; and

WHEREAS, the general description of the project is described as: 18B Obstruction Survey; and

WHEREAS, the City of Liberty, Texas intends to request financial assistance from the Texas Department of Transportation for these improvements; and

WHEREAS, total project costs are estimated to be $100,000, and the CITY OF LIBERTY, TEXAS will be responsible for 5% of the total project costs currently estimated to be $5,000; and

WHEREAS, the City of Liberty, Texas names the Texas Department of Transportation as its agent for the purposes of applying for, receiving and disbursing all funds for these improvements and for the administration of contracts necessary for the implementation of these improvements;

NOW, THEREFORE, BE IT RESOLVED that the City council of the City of Liberty, Texas hereby directs the City Manager to execute on behalf of the City of Liberty, Texas, at the appropriate time, and with the appropriate authorizations of this governing body, all contracts and agreements with the State of Texas, represented by the Texas Department of Transportation, and such other parties as shall be necessary and appropriate for the implementation of the improvements to the Liberty Municipal Airport.

PASSED AND APPROVED on this 11th day of February 2025.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

Agenda Wording: A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE PURCHASE OF TWO (2) LIBERTY POLICE DEPARTMENT VEHICLES.

Department: Police

Subject: Patrol Vehicle Purchase

Background: The purchase of two (2) vehicles will replace two 2020 Dodge Durangos that have been taken offline. Three bids were requested from dealerships on the state police vehicle contract - Chastang Ford, Parkway Chevrolet and Silsbee Ford. Chastang Ford returned a bid of $84,750.00 for a Ford Explorer and $81,636.00 for an F150 Pickup for a total of $166,386. Parkway Chevrolet submitted a bid of $69,090.70 per unit for a Chevrolet Tahoe for a total bid of $138,181.40. Silsbee Ford did not submit a bid.

Funding Source: Police Department Budget.

Staff Recommendation: Staff recommends approval of the resolution authorizing the purchase of the vehicles.

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AUTHORIZING THE PURCHASE OF TWO (2) LIBERTY POLICE DEPARTMENT VEHICLES.

WHEREAS, the vehicles to be purchased will replace the two 2020 Dodge Durangos that are currently offline; and

WHEREAS, bids were requested from dealerships on the state police vehicle contract: Chastang Ford, Parkway Chevrolet and Silsbee Ford; and

WHEREAS, Chastang Ford and Parkway Chevrolet were the only dealerships to submit bids, with Parkway Chevrolet submitting the low bid of $69,090.70 per unit at a total cost of $138,181.40

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby authorizes the purchase of two (2) Liberty Police Department vehicles from Parkway Chevrolet for the amount of $138,181.40.

PASSED AND APPROVED on the 11th day of February 2025.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

ESTIMATE

Parkway Chevrolet, Inc.
25500 TX 249
Tomball, TX 77375

jforbes@parkwayfamily.com
+1 (281) 932-1726
Buy Board Contract 698-23, 724-23

Bill to
City of Liberty

Ship to
City of Liberty

Estimate details
Estimate no.: 60262
Estimate date: 01/14/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		36-4045	Westin Push Bumper	1	$675.00	$675.00
2.		36-4045W	Westin Wing Wrap, 2021+ Tahoe	1	$399.00	$399.00
3.		C3100TH21	Code3 100 Watt Speaker, 2021+ Tahoe	2	$189.00	$378.00
4.		MPS63U-RBW	Federal Signal Micropuse Ultra, RBW	4	$119.00	$476.00
5.		ALGT53J-P1LC	Federal Signal Allegiant Lightbar, 53"	1	$1,795.00	$1,795.00
6.		PF200	Federal Signal Pathfinder, 200W	1	$849.00	$849.00
7.		PP-2021-TAH-SWL	Plastix Plus Console, 2021+ Tahoe, SWL	1	$875.00	$875.00
8.		475-1675	Jotto Desk Front Partition, Sliding Window w/ Safetey Cover	1	$872.55	$872.55
9.		475-1674	Jotto Lower Extension Panel Kit	1	$119.00	$119.00
10.		475-1743	Jotto Desk Prisoner Seat, Rear Partition, Outside Belts	1	$1,478.00	$1,478.00
11.		475-0849	Jotto Dual Gun Rack	1	$656.92	$656.92
12.		PM-2021	Feniex Pillar LEDs	1	$989.00	$989.00
13.		MPS63U-RBW	Federal Signal Micropuse Ultra, RBW	2	$119.00	$238.00
14.		C3RNR-60	Code 3 Running Board LEDs	2	$396.00	$792.00
15.		Installation	Standard Installation	1	$3,995.00	$3,995.00

16.	**Shop Supplies**	Shop Supplies	1	$295.00	$295.00
17.	**EXPMOD24**	Federal Signal Expansion Module	2	$260.00	$520.00
18.	**PP-TAH-2021-L3-1D-11-CAG**	Tahoe 2021-2024, high security, one 11" tall drawer (passenger side), sized for use with most full prisoner cages	1	$2,490.00	$2,490.00
19.	**DDQVGB**	2024 Tahoe PPV 2WD, White	1	$48,558.00	$48,558.00
20.	**Services**	Published Options	1	$1,845.23	$1,845.23
21.	**Services**	LED Spotlamp	1	$795.00	$795.00
			Total		**$69,090.70**

Accepted date **Accepted by**

Prepared for: ELAINE TAYLOR
LIBERTY POLICE DEPT
Prepared by: Cody Delaney
06/13/2024

Chastang Ford | 6200 N. Loop East Houston Texas | 770261936

2025 Police Interceptor Utility AWD Base (K8A)

Price Level: 515 | Quote ID: LIBERTYK8A

Pricing Summary - Single Vehicle

	MSRP
Vehicle Pricing	
Base Vehicle Price	$49,515.00
Options	$1,420.00
Colors	$0.00
Upfitting	$33,678.00
Fleet Discount	$0.00
Fuel Charge	$0.00
Destination Charge	$1,595.00
Subtotal	$86,208.00

Pre-Tax Adjustments

Code	**Description**	**MSRP**
01	DISCOUNT AND CONCESSION	-$1,458.00
Total		$84,750.00

Customer Signature

Acceptance Date

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Note: Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: ELAINE TAYLOR
LIBERTY POLICE DEPT
Prepared by: Cody Delaney
06/13/2024

Chastang Ford | 6200 N. Loop East Houston Texas | 770261936

2025 Police Interceptor Utility AWD Base (K8A)

Price Level: 515 | Quote ID: LIBERTYK8A

As Configured Vehicle

Code	Description	MSRP
K8A	Base Vehicle Price (K8A)	$49,515.00
500A	Order Code 500A *Includes:* *- 3.73 Axle Ratio* *- GVWR: 6,840 lbs (3,103 kgs)* *- Tires: 255/60R18 AS BSW* *- Wheels: 18" x 8" 5-Spoke Painted Black Steel* *Includes polished stainless steel hub cover and center caps.* *- Unique HD Cloth Front Bucket Seats w/Vinyl Rear* *Includes reduced bolsters, 6-way power track driver seat (fore/aft, up/down, tilt with manual recline, 2-way power lumbar), 6-way power track passenger seat with 2-way power recline and 2 way power lumbar and built-in steel intrusion plates in both driver/passenger seatbacks.* *- Radio: AM/FM/MP3 Capable* *Includes 100 watt siren/speaker prep kit, clock, 4 speakers, 1 USB port and 8" color LCD screen center-stack smart display, supports Android Auto and Apple CarPlay and fleet telematics modem* *- SYNC Phoenix Communication & Entertainment System* *Includes hands-free voice command support compatible with most Bluetooth connected mobile devices, 911 Assist, VHR, SYNC Services, AppLink, Bluetooth, steering wheel controls, USB port and auxiliary input jack.*	N/C
99B	Engine: 3.3L V6 Direct-Injection *(136-MPH top speed). Deletes regenerative braking and lithium-ion battery pack; adds 250-amp alternator and replaces 19-gallon tank with 21.4-gallon tank.*	-$2,330.00
44U	Transmission: 10-Speed Automatic (44U)	N/C
STDAX	3.73 Axle Ratio	Included
STDGV	GVWR: 6,840 lbs (3,103 kgs)	Included
STDTR	Tires: 255/60R18 AS BSW	Included
STDWL	Wheels: 18" x 8" 5-Spoke Painted Black Steel *Includes polished stainless steel hub cover and center caps.*	Included
9	Unique HD Cloth Front Bucket Seats w/Vinyl Rear *Includes reduced bolsters, 6-way power track driver seat (fore/aft, up/down, tilt with manual recline, 2-way power lumbar), 6-way power track passenger seat with 2-way power recline and 2-way power lumbar and built-in steel intrusion plates in both driver/passenger seatbacks*	Included
PAINT	Monotone Paint Application	STD
119WB	119" Wheelbase	STD
STDRD	Radio: AM/FM/MP3 Capable	Included

As Configured Vehicle (cont'd)

Code	Description	MSRP
	Allows data to be provided to support Ford Pro telematics and data services via optional subscription, including but not limited to vehicle location, speed, idle time, fuel, vehicle diagnostics and maintenance alerts. Device enables optional telematics services through Ford or authorized providers via paid subscription. Subscribe at https://fordpro.com/en-us/telematics/ or call 1-833-811-FORD (3673). *Includes 100 watt siren/speaker prep kit, clock, 4 speakers, 1 USB port and 8" color LCD screen center-stack smart display, supports Android Auto and Apple CarPlay and fleet telematics modem.* *Includes:* *- SYNC Phoenix Communication & Entertainment System* *Includes hands-free voice command support compatible with most Bluetooth connected mobile devices, 911 Assist, VHR, SYNC Services, AppLink, Bluetooth, steering wheel controls, USB port and auxiliary input jack.*	
153	Front License Plate Bracket	N/C
51T	Driver Only LED Bulb Spot Lamp (Whelen)	$420.00
52P	Hidden Door-Lock Plunger *Includes:* *- Rear-Door Controls Inoperable* *Locks, handles and windows. Can manually remove window or door disable plate with special tool. Locks/windows operable from driver's door switches.*	$160.00
68G	Rear-Door Controls Inoperable *Locks, handles and windows. Can manually remove window or door disable plate with special tool. Locks/windows operable from driver's door switches.*	Included
90E	Ballistic Door-Panels (Level III+) *Driver and passenger front-doors. Tested and meets the requirements of NIJ standard 0108.01 Level III: 7.62 x 51 mm 9.7g M80 (.308 Winchester 150gr). Per LAPD requirements, they're also designed to withstand special threat rounds. 7.62 x 39 mm MSC 7.9g (Type 56), 5.56 x 45 mm M193 3.36g and 5.56 x 45mm M855 4g*	$3,170.00
425	50-State Emissions System Flexible Fuel Vehicle (FFV) system is standard equipment for vehicles equipped with the 3.3L V6 Direct-Injection engine.	STD
UM_01	Agate Black	N/C
9W_01	Charcoal Black w/Unique HD Cloth Front Bucket Seats w/Vinyl Rear	N/C
SIDDON	SIDDONS EVS UPFIT	$33,676.00
SUBTOTAL		$84,613.00

Prepared for: ELAINE TAYLOR
LIBERTY POLICE DEPT
Prepared by: Cody Delaney
06/13/2024

Chastang Ford | 6200 N. Loop East Houston Texas | 770261936

2025 Police Interceptor Utility AWD Base (K8A)

Price Level: 515 | Quote ID: LIBERTYK8A

As Configured Vehicle (cont'd)

Code	Description	MSRP
Destination Charge		$1,595.00
TOTAL		$86,208.00

EVS Upfit
1364 E Richey Rd
Houston, TX, 77073
USA
Phone: (281) 219-1920

ESTIMATE

DO NOT PAY

Customer Info:
Chastang Ford Accounts Receivable
PO Box 2208
Decatur, AL, 35609
USA

Document Info:
Quote #: 400-0000740
Taken By: Brandon Truesdale
Expiration Date: 07/13/2024

Item #	Description	Quantity / Unit
008009	VIN ...	1.00 / EA
150875	LEGACY WCX 54" D/E/D/E PROMO EB2SP3JX	1.00 / EA
007162	WHELEN F-150 LIGHTBAR STRAP KIT f150 2015 #94 STPKT94	1.00 / EA
004865	CENCOM CORE WCX CONTROL CENTER C399	1.00 / EA
006791	SA315U SPEAKER, BLACK PLASTIC SA315U	1.00 / EA
006798	SA-315 MOUNT KIT UNIVERSAL SAK1	1.00 / EA
008009	SPEAKERS ON PUSH BUMPER ...	1.00 / EA
143155	WeCanX 16 OUTPUT EXPANSION MOD CEM16	1.00 / EA
005012	VEHICLE-TO-VEHICLE SYNC MODULE CV2V	1.00 / EA
142143	OBDII CANPORT CABLE KIT 2020-2021 FORD UTILITY C399K4	1.00 / EA
175473	Full Length Mid-width Center Console for 2021 PP-2021-F150-FS-MW	1.00 / EA
008009	CENCOM CUTOUT-3" CUTOUT ...	1.00 / EA
004956	8.5" Heavy Duty Telescoping Pole, s C-HDM-204	1.00 / EA
005876	SLIDE OUT LOCKING SWING ARM WITH MOTION ADPT HVS-C-MO-112	1.00 / EA
145978	CUSTOMER SUPPLIED PARTS -DOCKING STATION -MODEM	1.00 / EA

EVS Upfit
1364 E Richey Rd
Houston, TX, 77073
USA
Phone: (281) 219-1920

ESTIMATE

DO NOT PAY

Document Info:
Quote #: 400-0000740

	-RADIO -CAMERA -ALL ANTENNAS CSP	
118677	ATD Automatic Timer Disconnect 7615B	1.00 / EA
008009	TIMER FOR 2 HOURS-BATTERY VOLTAGE ...	1.00 / EA
142893	COVERT ANT SUS ANTENNA CCAS-SB-7-800	1.00 / EA
161796	MOTOROLA EXTERNAL RADIO SPEAKER HSN4019B	1.00 / EA
006238	MAGNETIC MIC. CONVERSION KIT MMSU-1	2.00 / EA
008009	RADIO SPEAKER IN HEADLINER ...	1.00 / EA
085084	3" ROUND SPLIT RED/WHT DOME LIGHT 3SRCCDCR	2.00 / EA
008009	OVER CONSOLE--ON HATCH ...	1.00 / EA
173678	2016 F150 SSV HD Push Bumper PB81FT16HD	1.00 / EA
085015	SMALL HD PB BLANK INSERT - 4 LIGHT 3PB472008-4	1.00 / EA
193212	TRIO ION R/B WHT OVERRIDE SMK XI3JC	4.00 / EA
008009	...	1.00 / EA
193542	ION-T LINEAR TRIO R/B/W SMOKE XTLI3JC	2.00 / EA
008009	ON SIDE OF PUSH BUMPER ...	1.00 / EA
007252	WeCanX TRACER 6-LAMP HOUSING TCRWX6	2.00 / EA
186089	TRACER MTG KIT FORD F-150	2.00 / EA

EVS Upfit
1364 E Richey Rd
Houston, TX, 77073
USA
Phone: (281) 219-1920

ESTIMATE

DO NOT PAY

Document Info:
Quote #: 400-0000740

	TCRB47	
008009	ON RUNNING BOARDS ...	1.00 / EA
187532	ION T-SERIES LINEAR LT RED/SMK TLIRX	1.00 / EA
187522	ION T-SERIES LINEAR LT BLU/SMK TLIBX	1.00 / EA
008009	ABOVE REAR BUMPER ...	1.00 / EA
175863	Poly Center Slider Window Expanded Metal Insert PRPSP8114FT21A	1.00 / EA
136736	WB81FT16 REAR WINDOW BARS AOP	1.00 / EA
180221	Single Back Window Guard Steel Frame w Poly Window RWG81FT16	1.00 / EA
008009	PRISONER TRANSPORT SET UP ...	1.00 / EA
181542	RAPID-ADJUST UNIVERSAL GUN RACK SC-917-5	1.00 / EA
008009	GUNLOCK BEHIND CONSOLE ...	1.00 / EA
157890	CUSTOM GRAPHICS PACKAGE GRAPHICS EVS	1.00 / EA
185015	WINDOW TINT SUBLET	1.00 / EA
162719	WIRE, LOOM, FUSES, BREAKERS RELAYS, HEAT SHRINK INSTALLKIT	1.00 / EA
097275	BLUE SEA ST Blade Compact Fuse Block-8 Circuits 5046B	2.00 / EA
097206	ST Blade Split Bus Fuse Block 12circ w/gnd/cvr 5032B	2.00 / EA

For complete terms and conditions please visit our website :
https://www.siddons-martin.com Link

EVS Upfit
1364 E Richey Rd
Houston, TX, 77073
USA
Phone: (281) 219-1920

ESTIMATE

DO NOT PAY

Document Info:
Quote #: 400-0000740

000056	FREIGHT	1.00 / EA
148549	FROM CHASTANG TO EVS, THEN BACK TO CHASTANG DELIVERY	1.00 / EA
166458	LABOR TO INSTALL ABOVE LISTED EQUIPMENT LABOR	1.00 / EA
008009	008009 ...	1.00 / EA
121607	STALKER DUAL SL 805-0022-00	1.00 / EA
136736	200-1341-10 2021-present Ford F-150 Front Combo Mount AOP	1.00 / EA
136736	200-1342-00 2020-Present Ford F-150 Rear Antenna Mount AOP	1.00 / EA
042568	VSS Kit WITH VIDEO INTERFACE-2X,SL,DUAL SL 200-0623-00	1.00 / EA
245081	200-1503-01 - SPEED MODULE W/ EXTERNAL GPS	1.00 / EA

Total: $27,136.00

Prepared for: ELAINE TAYLOR
LIBERTY POLICE DEPT
Prepared by: Cody Delaney
06/13/2024

Chastang Ford | 6200 N. Loop East Houston Texas | 770261936

2024 F-150 Police Responder 4x4 5.5' box 145" WB XL (W1P)

Price Level: 420 | Quote ID: LIBERTYW1P

Pricing Summary - Single Vehicle

	MSRP
Vehicle Pricing	
Base Vehicle Price	$51,610.00
Options	$1,670.00
Colors	$0.00
Upfitting	$27,136.00
Fleet Discount	$0.00
Fuel Charge	$0.00
Destination Charge	$1,995.00
Subtotal	$82,411.00

Pre-Tax Adjustments

Code	Description	MSRP
01	DISCOUNT AND CONCESSION	-$3,775.00
25 MY	PRICE INCREASE	$3,000.00
Total		$81,636.00

Customer Signature

Acceptance Date

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Note: Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: ELAINE TAYLOR
LIBERTY POLICE DEPT
Prepared by: Cody Delaney
06/13/2024

Chastang Ford | 6200 N. Loop East Houston Texas | 770261936

2024 F-150 Police Responder 4x4 5.5' box 145" WB XL (W1P)

Price Level: 420 | Quote ID: LIBERTYW1P

As Configured Vehicle

Code	Description	MSRP
W1P	Base Vehicle Price (W1P)	$51,610.00
150A	Equipment Group 150A *Includes:* *- Engine: 3.5L V6 EcoBoost* *120-MPH top speed.* *- Transmission: Electronic 10-Speed Automatic* *Includes selectable drive modes: normal/tow-haul/snow-wet/EcoSelect/sport and SelectShift automatic with progressive range select.* *- Electronic Locking w/3.31 Axle Ratio* *- GVWR: 7,050 lbs Payload Package* *- Tires: LT265/70R18 BSW A/T* *- HD Police-Grade Cloth 40/Blank/40 Front-Seats* *Includes reduced bolsters, 8-way power driver/manual passenger, built-in steel intrusion plates in both front-seatbacks, center-section deleted (Restraint control module cover provided) and vinyl rear bench.* *- Radio: AM/FM Stereo w/6 Speakers* *- SYNC 4*	N/C
998	Engine: 3.5L V6 EcoBoost *120-MPH top speed.*	Included
44G	Transmission: Electronic 10-Speed Automatic *Includes selectable drive modes: normal/tow-haul/snow-wet/EcoSelect/sport and SelectShift automatic with progressive range select*	Included
XL3	Electronic Locking w/3.31 Axle Ratio	Included
STDGV	GVWR: 7,050 lbs Payload Package	Included
STDTR	Tires: LT265/70R18 BSW A/T	Included
64H	Wheels: 18" Aluminum	$485.00
P	HD Police-Grade Cloth 40/Blank/40 Front-Seats *Includes reduced bolsters, 8-way power driver/manual passenger, built-in steel intrusion plates in both front-seatbacks, center-section deleted (Restraint control module cover provided) and vinyl rear bench.*	Included
145WB	145" Wheelbase	STD
PAINT	Monotone Paint Application	STD
STDRD	Radio: AM/FM Stereo w/6 Speakers *Includes:* *- SYNC 4*	Included
153	Front License Plate Bracket	N/C

Prepared for: ELAINE TAYLOR
LIBERTY POLICE DEPT
Prepared by: Cody Delaney
06/13/2024

2024 F-150 Police Responder 4x4 5.5' box 145" WB XL (W1P)

Price Level: 420 | Quote ID: LIBERTYW1P

As Configured Vehicle (cont'd)

Code	Description	MSRP
	Standard in states where required by law, optional to all others.	
54R	Power Glass Heated Sideview Mirrors *Includes manual folding, turn signal and black skull caps.*	$405.00
67P	Remote Keyless-Entry Key Fob w/o Key Pad *Less PATS. Includes 4-key fobs and perimeter anti-theft alarm. Note: Available with Keyed Alike. However, key fobs are not fobbed alike when ordered with Keyed Alike.*	$350.00
59F	Driver Only LED Bulb Spot Lamp (Whelen)	$430.00
425	50 State Emissions System	STD
YZ_01	Oxford White	N/C
PB_02	Black w/HD Police-Grade Cloth 40/Blank/40 Front-Seats	N/C
SIDDONS	EVS UPFIT	$27,136.00

SUBTOTAL	$80,416.00
Destination Charge	$1,995.00
TOTAL	$82,411.00

EVS Upfit
1364 E Richey Rd
Houston, TX, 77073
USA
Phone: (281) 219-1920

ESTIMATE

DO NOT PAY

Customer Info:
Chastang Ford Accounts Receivable
PO Box 2208
Decatur, AL, 35609
USA

Document Info:
Quote #: 400-0000739
Taken By: Brandon Truesdale
Expiration Date: 07/13/2024

Item #	Description	Quantity / Unit
008009	VIN ...	1.00 / EA
150886	LEGACY WCX 48" D/E/D/E PROMO EB8SP3JX	1.00 / EA
184909	LIGHTBAR STRAP KIT INTERCEPTOR UTILITY STPKT105	1.00 / EA
004865	CENCOM CORE WCX CONTROL CENTER C399	1.00 / EA
006791	SA315U SPEAKER, BLACK PLASTIC SA315U	1.00 / EA
006798	SA-315 MOUNT KIT UNIVERSAL SAK1	1.00 / EA
008009	SPEAKERS ON PUSH BUMPER ...	1.00 / EA
143155	WeCanX 16 OUTPUT EXPANSION MOD CEM16	1.00 / EA
005012	VEHICLE-TO-VEHICLE SYNC MODULE CV2V	1.00 / EA
142143	OBDII CANPORT CABLE KIT 2020-2021 FORD UTILITY C399K4	1.00 / EA
175466	2020 Ford Interceptor SUV "SHORTY" PP-2020-FINT-SUV-S	1.00 / EA
008009	CENCOM CUTOUT-3" CUTOUT ...	1.00 / EA
004956	8.5" Heavy Duty Telescoping Pole, s C-HDM-204	1.00 / EA
005876	SLIDE OUT LOCKING SWING ARM WITH MOTION ADPT HVS-C-MD-112	1.00 / EA
145978	CUSTOMER SUPPLIED PARTS -DOCKING STATION -MODEM -RADIO	1.00 / EA

EVS Upfit
1364 E Richey Rd
Houston, TX, 77073
USA
Phone: (281) 219-1920

ESTIMATE

DO NOT PAY

Document Info:
Quote #: 400-0000739

	-CAMERA -ALL ANTENNAS CSP	
118677	ATD Automatic Timer Disconnect 7615B	1.00 / EA
008009	TIMER FOR 2 HOURS-BATTERY VOLTAGE ...	1.00 / EA
142893	COVERT ANT SUS ANTENNA CCAS-SB-7-800	1.00 / EA
161796	MOTOROLA EXTERNAL RADIO SPEAKER HSN4019B	1.00 / EA
006238	MAGNETIC MIC. CONVERSION KIT MMSU-1	2.00 / EA
008009	RADIO SPEAKER IN HEADLINER ...	1.00 / EA
085084	3" ROUND SPLIT RED/WHT DOME LIGHT 3SRCCDCR	2.00 / EA
008009	OVER CONSOLE--ON HATCH ...	1.00 / EA
173592	HD Push Bumper - Includes wire covers PB47UINT20HD	1.00 / EA
085015	SMALL HD PB BLANK INSERT - 4 LIGHT 3PB472008-4	1.00 / EA
193212	TRIO ION R/B WHT OVERRIDE SMK XI3JC	4.00 / EA
008009	...	1.00 / EA
193542	ION-T LINEAR TRIO R/B/W SMOKE XTLI3JC	2.00 / EA
008009	ON SIDE OF PUSH BUMPER ...	1.00 / EA
186111	5 Lamp Housing - WeCanX® Series TCRWX5	2.00 / EA
186091	TRACER MTG KIT INTERCEPTOR SUV TCRB50	2.00 / EA

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USA
Phone: (281) 219-1920

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Document Info:
Quote #: 400-0000739

008009	ON RUNNING BOARDS ...	1.00 / EA
137708	DUAL AVENGER II TRIO R/B/W AVW23RBC	2.00 / EA
008009	SIDE WINDOW-LOW ...	1.00 / EA
179788	2020 INT SUV PILLAR LIGHTS - RED BLUE RPWS50 - R/B	1.00 / EA
008009	ON FACOTRY D-PILLARS DRIVER RED/PASSENGER BLUE ...	1.00 / EA
162761	SIDE STEP LIGHTHEAD IONR	1.00 / EA
162736	ION LIGHT BLUE IONB	1.00 / EA
008009	ABOVE REAR LP ...	1.00 / EA
175843	Poly Center Slider Window W/Metal Insert PRPSP4714UINT20A	1.00 / EA
180916	Transport Seat w/ 7 Ga. Steel/Cargo Barrier OSB 54705UINT20OSB	1.00 / EA
191595	2020 EXP VERTICAL WINDOW BAR WK0514ITU20	1.00 / EA
148900	2020 EXPLORER TPO DOOR COVER DK0100ITU20	1.00 / EA
008009	PRISONER TRANSPORT SET UP ...	1.00 / EA
174987	aised Fold-Up Equipment Tray & Cargo Plate PKG-TTP-INUT-1201-4	1.00 / EA
175569	Ford Interceptor high security, one 11" drawer PP-FINT-2020-13-1D-1	1.00 / EA
152020	ELECTRONICS MOUNT PLATE FOR 21 TAHOE EMP-TAH-21	1.00 / EA
181542	RAPID-ADJUST UNIVERSAL GUN RACK	1.00 / EA

EVS Upfit
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Houston, TX, 77073
USA
Phone: (281) 219-1920

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Document Info:
Quote #: 400-0000739

	SC-917-5	
008009	GUNLOCK BEHIND CONSOLE ...	1.00 / EA
157890	CUSTOM GRAPHICS PACKAGE GRAPHICS EVS	1.00 / EA
185015	WINDOW TINT SUBLET	1.00 / EA
162719	WIRE, LOOM, FUSES, BREAKERS RELAYS, HEAT SHRINK INSTALLKIT	1.00 / EA
097275	BLUE SEA ST Blade Compact Fuse Block-8 Circuits 5046B	2.00 / EA
097206	ST Blade Split Bus Fuse Block 12circ w/gnd/cvr 5032B	2.00 / EA
000056	FREIGHT	1.00 / EA
148549	FROM CHASTANG TO EVS, THEN BACK TO CHASTANG DELIVERY	1.00 / EA
166458	LABOR TO INSTALL ABOVE LISTED EQUIPMENT LABOR	1.00 / EA
008009	008009 ...	1.00 / EA
121607	STALKER DUAL SL 805-0022-00	1.00 / EA
042664	2020 FI SUV CU/Antenna Combo Mount 200-1379-00	1.00 / EA
042663	2020 Ford Interceptor SUV Rear Antenna Mount 200-1378-00	1.00 / EA
042568	VSS Kit WITH VIDEO INTERFACE-2X,SL,DUAL SL 200-0623-00	1.00 / EA
245081	200-1503-01 - SPEED MODULE W/ EXTERNAL GPS	1.00 / EA

EVS Upfit
1364 E Richey Rd
Houston, TX, 77073
USA
Phone: (281) 219-1920

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Document Info:
Quote #: 400-0000739

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https://www.siddons-martin.com Link

Total: $33,678.00

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

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 2025 ANNUAL SUBSTATION MAINTENANCE TO DASHIELL CORPORATION.

Department: Administration

Subject: 2025 Annual Substation Maintenance

Background: On February 6, 2025, only one bid was received for the 2025 Annual Substation Maintenance from Dashiell, and it was in the amount of $93,857.00. Last year, one bid was received for substation maintenance. The amount for the bid submitted last year was $92,140.00. 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 2025 Substation Maintenance Bid to Dashiell.

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, AWARDING THE BID FOR THE 2025 ANNUAL SUBSTATION MAINTENANCE TO DASHIELL CORPORATION.

WHEREAS, on February 6, 2025, only one (1) bid was received for the 2025 Annual Substation Maintenance from Dashiell Corporation in the amount of $93,857.00; and

WHEREAS, last year, one (1) bid was received for substation maintenance in the amounts of $92,140.00; and

WHEREAS, last year's contract was also awarded to Dashiell Corporation, and City Staff recommends awarding the 2025 Annual Substation Maintenance to Dashiell Corporation in the amount of $93,857.00.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby awards the bid for the 2025 Annual Substation Maintenance to Dashiell Corporation in the amount of $93,857.00.

PASSED AND APPROVED this ____ day of _____________________, 2025.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

RECORD OF BID OPENING

PROJECT: 2025 ANNUAL SUBSTATION - LIBERTY INSPECTION AND MAINTENANCE

PROJECT NO: 155.060B

DATE: JANUARY 30, 2025 - 2:00 P.M.

DELTA CONSULTING
PROFESSIONAL ENGINEERS - LAND SURVEYORS

PAGE 1

NAME OF BIDDER AND ADDRESS	CONTRACTOR LICENSE NO.	COMPLETION TIME	CORP. RES	SURETY AND AMOUNT	ADDENDA NOTED	AMOUNT OF BID
DASHIELL BO DAVIS HOUSTON, TX	N/A	✓	✓	5%	1,2	$93,857.00
SOUTHERN POWER SYSTEM SCOTT SETTOON BATON ROUGE, LA						
SHERMCO ERIC NIMTZ ANGLETON, TX						
AMP TESTING ERIC SHUMANN STOW, OH						
FSS, INC. OSCAR TAMEZ LA PORTE, TX	N/A					No Bid
TPS, INC. MONTY JANAK ROSHARON, TX	N/A					No Bid
P. E. SERVICES JUSTIN HARPER FRIENDSWOOD, TX						

102 D:\DOCUMENTS\FORMS\RECORD OF BID OPENING.XLS

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

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 2023-2024 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKS WATSON & CO., P.C., LLC.

Department: Finance

Subject: Annual Audit Fiscal Year 2023-2024

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 2023-2024 Annual Audit.

Resolution

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS, A HOME RULE MUNICIPALITY EXISTING UNDER THE LAWS OF THE STATE OF TEXAS, ACCEPTING THE FISCAL YEAR 2023-2024 ANNUAL AUDIT REPORT AS PRESENTED BY BROOKS WATSON & CO., P.C., LLC.

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

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

WHEREAS, Brooks Watson & Co., P.C., LLC, has prepared the City of Liberty's Annual Audit Report for the Fiscal Year 2023-2024.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas hereby accepts the Fiscal Year 2023-2024 Annual Audit Report as presented by Brooks Watson & Co., P.C., LLC.

PASSED AND APPROVED this 11th day of February, 2025.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas

CITY OF

LIBERTY, TEXAS

1829 SAM HOUSTON ST. | LIBERTY, TX 77575
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2024

ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2024

ANNUAL FINANCIAL REPORT

of the

City of Liberty, Texas

For the Year Ended
September 30, 2024

City of Liberty, Texas

TABLE OF CONTENTS

September 30, 2024

FINANCIAL SECTION

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BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Liberty, Texas (the "City") as of and for the year ended September 30, 2024, 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, 2024, 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) and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Liberty, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and

14950 Heathrow Forest Pkwy | Suite 530 | Houston, TX 77032 | Tel: 281.907.8788 | Fax: 888.875.0587 | www.BrooksWatsonCPA.com

fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Emphasis of Matter

As discussed in Note V.E. to the financial statements, due to the recognition of a lease liability and the related capital assets, the City restated beginning net position for governmental activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the supplemental schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BrooksWatson & Co.

BrooksWatson & Co.
Certified Public Accountants
Houston, Texas
February 7, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of the City of Liberty, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2024. 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, 2024 by $117,473,923. Of this amount, $34,228,083 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

- The City's total net position increased by $7,020,976. 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 $10,909,960 at September 30, 2024, a decrease of $55,638 from the prior fiscal year; this includes a decrease of $248,818 in the general fund, an increase of $260,779 in the debt service fund, a decrease of $482,058 in the capital projects fund, an increase of $411,104 in the HMPG flood wall & levee fund, and an increase of $3,355 in the nonmajor governmental funds.

- At the end of the fiscal year, unassigned fund balance for the general fund was $2,137,784 or 16% of total general fund expenditures.

Overview of the Financial Statements

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

Government-Wide Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 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 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.

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 $117,473,923 as of September 30, 2024, in the primary government.

The largest portion of the City's net position, $75,424,597 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 $7,821,243 represents resources that are subject to external restrictions on how they may be used. The remaining balance of $34,228,083 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

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

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 16,343,083	$ 42,187,103	$ 58,530,186	$ 15,105,268	$ 45,613,435	$ 60,718,703
Internal balances	331,450	(331,450)	-	370,084	(370,084)	-
Long-term assets	56,733,927	31,302,186	88,036,113	50,221,993	30,822,546	81,044,539
Total Assets	73,408,460	73,157,839	146,566,299	65,697,345	76,065,897	141,763,242
Deferred Outflows	739,648	82,835	822,483	1,560,887	175,147	1,736,034
Current liabilities	5,875,581	2,596,163	8,471,744	5,779,481	2,699,234	8,478,715
Long-term liabilities	11,734,150	9,568,103	21,302,253	14,114,871	10,277,614	24,392,485
Total Liabilities	17,609,731	12,164,266	29,773,997	19,894,352	12,976,848	32,871,200
Deferred Inflows	131,892	8,970	140,862	157,327	17,802	175,129
Net Position:						
Net investment in capital assets	44,781,683	30,642,914	75,424,597	37,764,286	30,211,284	67,975,570
Restricted	7,707,301	113,942	7,821,243	7,457,333	109,523	7,566,856
Unrestricted	3,917,501	30,310,582	34,228,083	1,984,934	32,925,587	34,910,521
Total Net Position	$ 56,406,485	$ 61,067,438	$ 117,473,923	$ 47,206,553	$ 63,246,394	$ 110,452,947

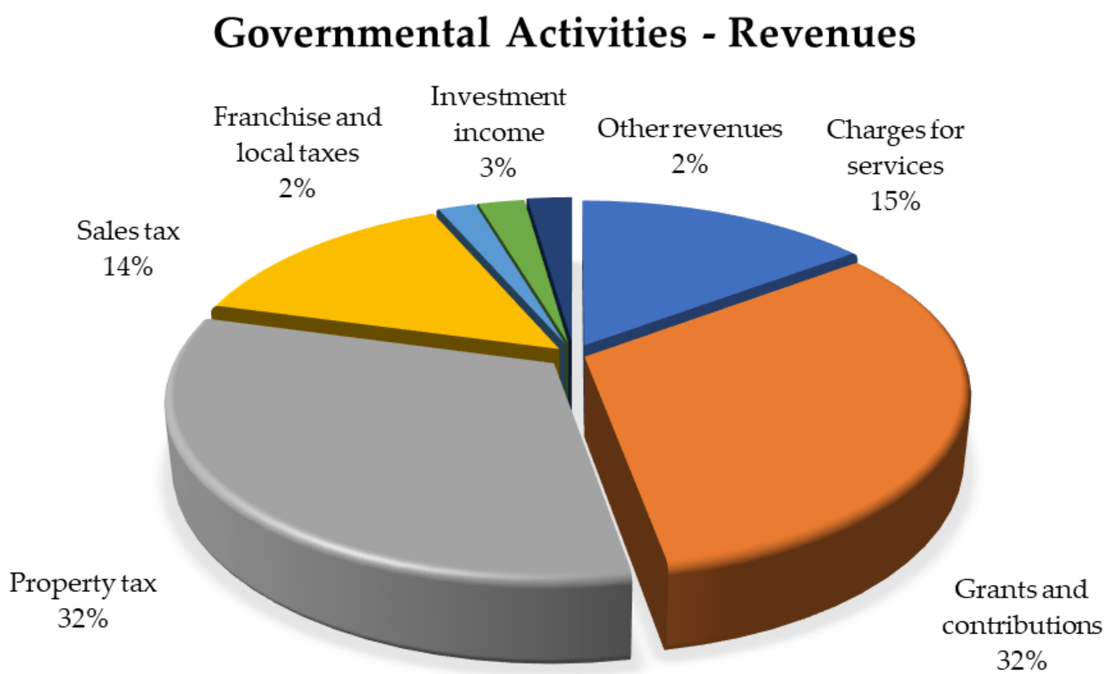
Current and other assets for business-type activities decreased $3,426,332 primarily due to a decline in cash/investments balances, resulting from funds being used to purchase new capital investments and transfers to governmental funds during the year. Long-term assets for governmental activities increased $6,511,934 primarily due to ongoing fire station renovations and new vehicle/equipment purchases during the year. Long-term liabilities for governmental activities decreased $2,380,721 primarily due to current year debt principal payments exceeding new lease issuances. In addition, the City's net pension liability decreased compared to the previous year.

Statement of Activities:

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

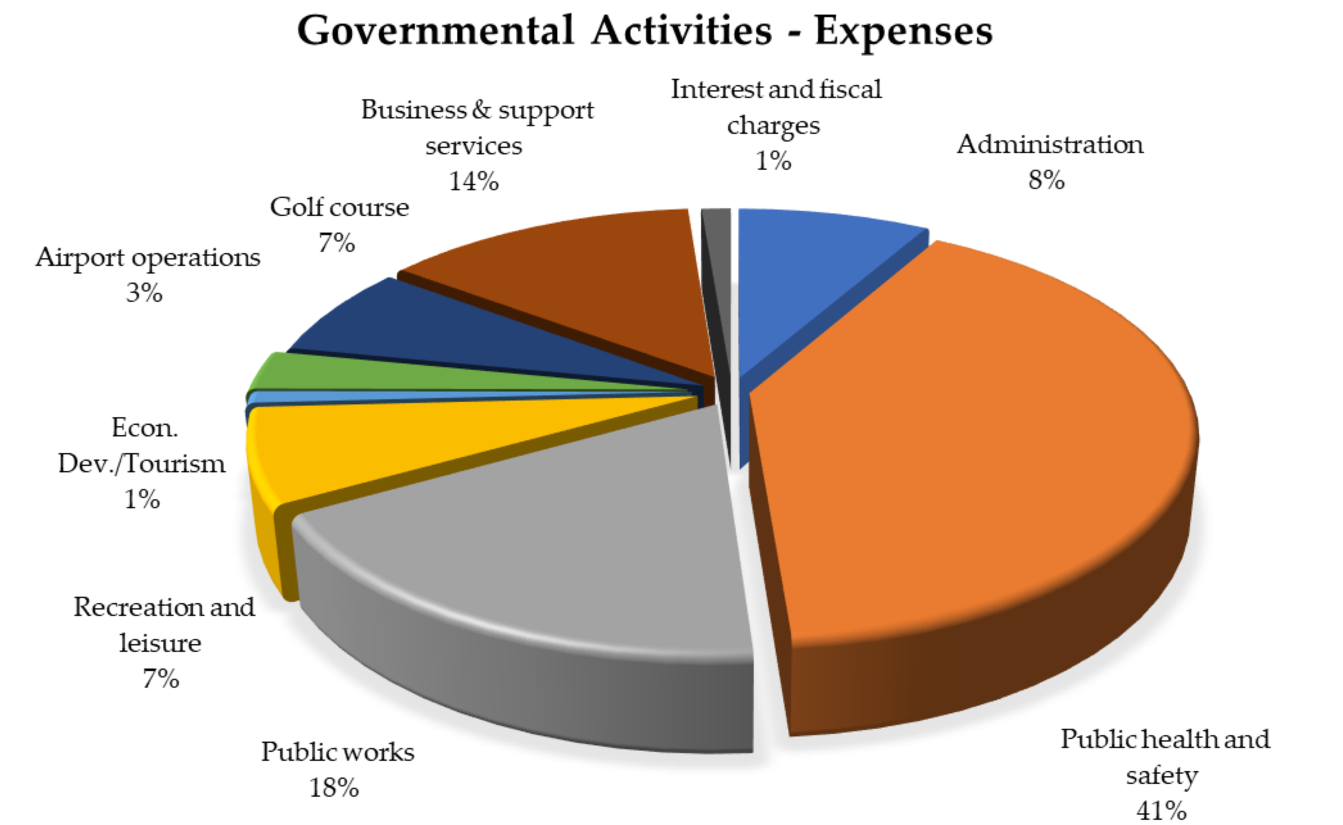
	For the Year Ended September 30, 2024			For the Year Ended September 30, 2023		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	$ 2,546,045	$ 17,356,222	$ 19,902,267	$ 2,087,236	$ 20,806,237	$ 22,893,473
Operating grants	29,770	-	29,770	119,709	-	119,709
Capital grants	6,272,409	-	6,272,409	1,328,376	10,763,717	12,092,093
General revenues:						
Property tax	5,531,869	-	5,531,869	4,877,936	-	4,877,936
Sales tax	2,445,113	-	2,445,113	2,441,550	-	2,441,550
Franchise & local taxes	327,879	-	327,879	319,410	-	319,410
Investment income	403,629	1,995,100	2,398,729	262,530	1,603,222	1,865,752
Other revenues	401,128	-	401,128	621,789	-	621,789
Total Revenues	17,957,842	19,351,322	37,309,164	12,058,536	33,173,176	45,231,712
Expenses						
Administration	1,303,107	-	1,303,107	1,526,706	-	1,526,706
Public health and safety	6,404,086	-	6,404,086	6,332,116	-	6,332,116
Public works	2,838,150	-	2,838,150	2,281,796	-	2,281,796
Recreation and leisure	1,159,981	-	1,159,981	1,134,348	-	1,134,348
Econ. Dev/tourism	144,219	-	144,219	106,198	-	106,198
Airport operations	480,069	-	480,069	537,746	-	537,746
Golf course	1,123,230	-	1,123,230	912,728	-	912,728
Bus. & support services	2,133,173	-	2,133,173	1,176,179	-	1,176,179
Int. & fiscal charges	199,115	362,132	561,247	245,574	331,531	577,105
Electric	-	10,614,377	10,614,377	-	13,611,383	13,611,383
Water and wastewater	-	2,879,041	2,879,041	-	2,857,488	2,857,488
Solid waste	-	647,508	647,508	-	627,489	627,489
Total Expenses	15,785,130	14,503,058	30,288,188	14,253,391	17,427,891	31,681,282
Change in Net Position Before Transfers	2,172,712	4,848,264	7,020,976	(2,194,855)	15,745,285	13,550,430
Transfers	7,027,220	(7,027,220)	-	11,280,087	(11,280,087)	-
Total	7,027,220	(7,027,220)	-	11,280,087	(11,280,087)	-
Change in Net Position	9,199,932	(2,178,956)	7,020,976	9,085,232	4,465,198	13,550,430
Beginning Net Position	47,206,553	63,246,394	110,452,947	38,121,321	58,781,196	96,902,517
Ending Net Position	$ 56,406,485	$ 61,067,438	$ 117,473,923	$ 47,206,553	$ 63,246,394	$ 110,452,947

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



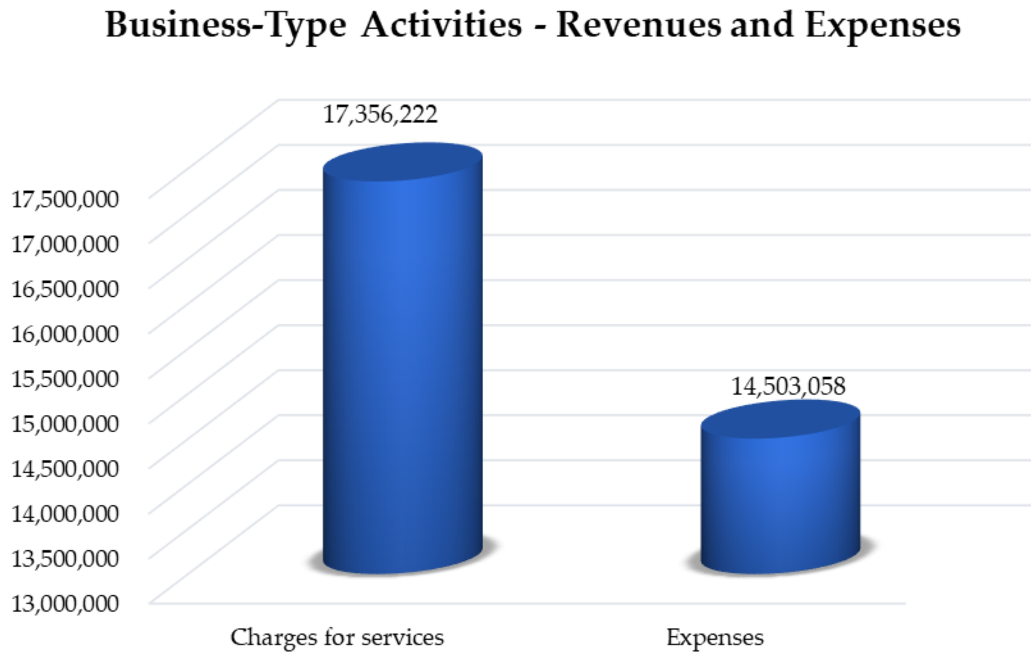
For the year ended September 30, 2024, revenues from governmental activities totaled $17,957,842. Property tax and grants/contributions are the City's largest general revenue sources. Overall revenue increased by $5,899,306 or 49% from the prior year. Charges for services increased by $458,809 or 22% primarily due to increased demand for emergency medical services and greater golf course usage compared to the prior year. Capital and operating grants increased by $4,944,033 or over 100% primarily due to nonrecurring capital grants from the Texas Department of Housing and Community Affairs for fire station #2 received in the current year. Property taxes increased by $653,933 or 13% primarily due to greater appraised values and an increase in the tax rate during the current year. Investment income increased by $141,099 or 54% primarily due to the realization of higher interest rates over the course of the year. Other revenues decreased by $220,661 or 35% due to nonrecurring refunds and other miscellaneous revenues received in the prior year. All other revenues remained relatively stable when compared to the previous year.

This graph shows the governmental function expenses of the City:



For the year ended September 30, 2024, expenses for governmental activities totaled $15,785,130. This represents an increase of $1,531,739 or 11% from the prior year. The City's largest functional expense is public health and safety totaling $6,404,086 and remained consistent with the prior year. Administration expenses decreased by $223,599 or 15% primarily due to nonrecurring software maintenance in the prior year and declining employee benefit expenses, resulting from a decrease in the City's net pension liability. Public works expenses increased by $556,354 or 24% primarily due to greater asset depreciation and nonrecurring street/drainage maintenance expenses in the current year. Golf course expenses increased by $210,502 or 23% primarily due to greater golf course usage and asset depreciation expenses recognized in the current year. Business and support services increased by $956,994 or 81% primarily as a result of nonrecurring personnel costs, clean-up expenses and disaster relief services incurred during the aftermath of Hurricane Beryl in July 2024. All other governmental activities expenses remained relatively consistent with the prior year.

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



For the year ended September 30, 2024, charges for services by business-type activities totaled $17,356,222. This represents a decrease of $3,450,015 and 17% from the previous year primarily due to a 19% decline in electricity service rates and decrease electricity consumption in the current year.

Total business-type activity expenses decreased by $2,924,833 or 17% to a total of $14,503,058. Electric expenses totaled $10,614,377, while water/wastewater and solid waste utility operations totaled $3,241,173 (includes interest and fiscal charges) and $647,508, respectively. Water/wastewater and solid waste-related expenses remained consistent with the prior year. Electric fund expenses decreased by $2,997,006 or 22% primarily due to a decline in wholesale electricity rates and a decline in customer demand over the course of the year Interest and fiscal charges remained consistent with the prior year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

At September 30, 2024, the City's governmental funds reported combined fund balances of $10,909,960, a decrease of $55,638 in comparison with the prior year. Approximately 17% of this amount, $1,885,436, 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 $53,806, 2) restricted for particular purposes $7,707,301, or 3) assigned for capital improvements $1,263,417.

As of the end of the year the general fund reflected a total fund balance of $3,203,880. Of this, $50,634 is considered not in spendable form, $19,687 is restricted, $995,775 is assigned, and $2,137,784 is unassigned. General fund balance decreased by $248,818 during the current year primarily as a result greater than anticipated expenditures and less than expected transfers in from other funds.

As a measure of the general fund's liquidity, it may be useful to compare total unassigned fund balance to total fund expenditures. The unassigned (the amount available for spending) fund balance of the general fund of $2,137,784 is 16% of total general fund expenditures.

The debt service fund had an ending fund balance of $2,854,656 at September 30, 2024, an increase of $260,779 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 $1,712,430, property tax revenue of $1,861,424 and investment income of $111,785.

The capital projects fund had an ending fund balance of $2,525,261 at September 30, 2024, a decrease of $482,058 when compared to the prior year. This decrease is primarily due to current year expenditures exceeding intergovernmental revenues and other financing sources.

The HMPG flood wall and levee fund had an ending fund balance of $1,566,095, an increase of $411,104 is primarily due to current year intergovernmental revenues and no offsetting expenditures.

The American Rescue Plan fund had an ending fund balance of $0. The fund balance did not change over the course of the year. New grant revenues were not received in the current year.

<u>Proprietary Funds</u> - 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 $36,527,756. Unrestricted net position at the close of the fiscal year for all proprietary funds amounted to $30,310,582, a decrease of $2,615,005 over the previous year. Total investment in capital assets, net of related debt was $30,642,914, and capital assets, net of depreciation totaled $31,302,186.

GENERAL FUND BUDGETARY HIGHLIGHTS

Total budgeted revenues of $7,668,250 were less than actual revenues of $9,109,378, resulting in a total positive revenue variance of $1,441,128. All actual revenues were greater than the budgeted amounts, with the exception of, franchise taxes, licenses and permits, fines and forfeitures, rents and royalties. Total budgeted expenditures of $12,897,825 were less than actual expenditures of $13,269,427, resulting in a total negative expenditure variance of $371,602. All departmental expenditures were less than the budgeted amounts, with the exception of animal control, business and support services, debt service, and capital outlay. Expenditures exceeded appropriations at the legal level of control by $621,602 (includes transfers out) primarily due to expenditures related to the recovery from Hurricane Beryl. 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 $56,685,014 in a variety of capital assets and infrastructure, net of accumulated depreciation. The City's business-type activities funds had invested $31,302,186 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 #2 renovations totaling $5,658,263.
- Street rehabilitation project investments totaling $1,112,431.
- Fiber project investments of $457,084.
- Purchased one rescue pumper truck for $835,221.
- Purchased new vehicles/equipment for governmental activities totaling $960,056.
- Golf carts purchased through lease financing for $327,652.
- Purchased surveillance system cameras for $117,753.
- Fire hydrant replacement of $23,834.
- Elevated storage tank rehabilitation totaling $773,904.
- McGuire Rd water/wastewater improvements totaling $197,335.
- Water/wastewater plant improvements totaling $275,258.
- Sanitary sewer project investments of $317,502.
- Purchased Kubota excavator for $52,612.

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 $1,779,775 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year was $20,091,378, net of all premiums and discounts. Of this amount, $18,965,000 (excluding unamortized premium/discount) comprises of bonded debt backed by the full faith and credit of the City, and the remaining represents bonds secured solely by self-supporting activities.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The property values, as certified on the 2024 tax roll, total $914,406,819, reflecting a 7.1% increase over the 2023 property values. The total adjusted values of taxable property for the 2023 tax year were $725,899,187, while the adjusted values for the 2024 tax year are $777,542,968, representing a 7.1% increase over the previous tax year. These values include properties under protest and those with tax ceilings. This reflects an increase of $51,643,781 over the 2023 total taxable value. Additionally, the tax ceiling increased by 9.9%, or $12,531,740, compared to 2023. The fiscal year 2025 budget also includes revenue from the industrial district agreement (IDA), executed in 2019 between Moss Bluff Hub Partners, Inc., and the city. The anticipated revenue from the IDA for fiscal year 2025 is $550,000.

Sales and use taxes and property taxes are the largest revenue sources in the general fund, representing 18.5% and 22.3%, respectively. The fiscal year 2025 sales and use taxes reflect a 0.83% decrease, while property taxes show a 0.91% decrease in total general fund revenue compared to the fiscal year 2024 budget. The fiscal year 2025 budget anticipates no growth (0.0%) in sales tax revenue and a 0.4% increase in property tax revenue over the fiscal year 2024 budget.

Recent changes in tax legislation by the state legislature have altered the method for calculating the tax rate. The administration is proposing a tax rate slightly below the voter approval rate (VAR) of $0.625589194 for fiscal year 2025. The no new revenue (NNR) tax rate of $0.591709199 per $100 of assessed value will generate sufficient revenue to cover general fund expenses and debt service. The current tax rate of $0.6204 per $100 of assessed value will decrease to $0.5917 per $100 of assessed value. For fiscal year 2025, $0.3633 (M&O) will be allocated to the general fund, while $0.2284 (I&S) will be apportioned to debt service. Although the proposed M&O rate for fiscal year 2025 decreases by $0.0237, there is a slight increase in the proposed M&O over the 2024 NNR, resulting in an average additional cost of $22.83 per year or $4.72 per month for homestead property owners.

The 2025 budget includes the addition of one position in the parks department. Additionally, an 8.04% decrease in healthcare costs for employees and dependents is incorporated into the budget for all full-time employees. The city will continue to cover the cost of employee-only insurance. Dependent coverage costs will be shared between the city and employees on a 55%/45% basis, respectively. Additionally, a minimum 4% wage increase for all employees is included in this year's budget.

The fiscal year 2025 general fund budget is balanced, with revenues and expenditures totaling $12,170,282, reflecting a 4.5% increase ($525,826) over the fiscal year 2024 budget.

The water/wastewater department is responsible for the production and sale of potable water for domestic and industrial use, fire protection, the collection and treatment of wastewater to protect public health and the environment, and the maintenance of water and wastewater infrastructure.

The fiscal year 2025 water/wastewater budget anticipates $5.668 million in revenues and $5.668 million in expenditures. Water and wastewater revenues include an 8% increase, as recommended in the utility rate study and previously approved by the City Council. The majority of the additional 8% in revenues will be transferred to the project fund for payment toward the 2022 certificates of obligation issued for water and wastewater system improvements. The rate study indicates that an 8% increase in water/wastewater rates will be required for at least the next three years to fund various water and wastewater projects in the capital improvement program.

The electric department is the largest department in the city's organization in terms of revenues and expenditures. The fiscal year 2025 budget includes revenues and expenditures of $12.478 million, representing an increase of $25,000 compared to the fiscal year 2024 budget. The ongoing volatility in natural gas prices significantly impacts the revenues and expenditures of this fund. The electric fund also provides the largest transfer to the general fund among all enterprise funds, with a budgeted transfer of $1.5 million.

The solid waste fund is considered a pass-through fund, as solid waste collection and disposal services are contracted to a private company. This fund also covers the "Shred It" and "E-Waste" recycling programs. Anticipated revenues and expenditures in this fund total $949,500. The city's contract with its waste hauler includes a rate increase of 2% for residential customers and 5% for industrial customers.

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, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents	$ 13,543,094	$ 25,852,862	$ 39,395,956
Investments	171,628	13,206,569	13,378,197
Receivables, net	2,574,555	2,606,806	5,181,361
Internal balances	331,450	(331,450)	-
Inventories	53,806	520,866	574,672
Total Current Assets	16,674,533	41,855,653	58,530,186
Noncurrent assets:			
Lease receivable	48,913	-	48,913
Capital assets:			
Non-depreciable	8,386,320	2,205,652	10,591,972
Net depreciable capital assets	48,298,694	29,096,534	77,395,228
Total Noncurrent Assets	56,733,927	31,302,186	88,036,113
Total Assets	73,408,460	73,157,839	146,566,299
Deferred Outflows of Resources			
Pension outflows	739,648	82,835	822,483
Total Deferred Outflows of Resources	739,648	82,835	822,483

Component Unit
Liberty CDC
$ 2,809,439
-
212,735
-
-
3,022,174
-
-
-
-
3,022,174
-
-

City of Liberty, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2024

	Primary Government		
	Governmental Activities	**Business-Type Activities**	**Total**
Liabilities			
Accounts payable	$ 1,767,173	$ 1,236,244	$ 3,003,417
Accrued liabilities	-	30,423	30,423
Deposits payable	-	711,294	711,294
Grants received in advance	2,306,210	-	2,306,210
Compensated absences, current	479,526	48,956	528,482
Accrued interest payable	19,436	29,246	48,682
Long-term debt due in one year	1,303,236	540,000	1,843,236
	5,875,581	2,596,163	8,471,744
Noncurrent liabilities:			
Net pension liability	2,331,865	261,149	2,593,014
Compensated absences, noncurrent	53,281	5,439	58,720
Long-term debt due in more than one year	9,349,004	9,301,515	18,650,519
Total Noncurrent Liabilities	11,734,150	9,568,103	21,302,253
Total Liabilities	17,609,731	12,164,266	29,773,997
Deferred Inflows of Resources			
Pension inflows	80,099	8,970	89,069
Lease related	51,793	-	51,793
Total Deferred Inflows of Resources	131,892	8,970	140,862
Net Position			
Net investment in capital assets	44,781,683	30,642,914	75,424,597
Restricted for:			
Debt service	2,888,819	113,942	3,002,761
Public education	86,889	-	86,889
Public safety	67,697	-	67,697
Tourism	148,757	-	148,757
Library	371,428	-	371,428
Capital projects	4,143,711	-	4,143,711
Community development	-	-	-
Unrestricted	3,917,501	30,310,582	34,228,083
Total Net Position	$ 56,406,485	$ 61,067,438	$ 117,473,923

See Notes to Financial Statements.

Component Unit
Liberty CDC
$ 55,892
-
-
-
-
9,627
160,000
225,519
-
-
1,743,718
1,743,718
1,969,237
-
-
-
-
85,016
-
-
-
-
-
967,921
-
$ 1,052,937

City of Liberty, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2024

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary Government				
Governmental Activities				
Administration	$ 1,303,107	$ -	$ -	$ -
Public health and safety	6,404,086	1,527,757	29,770	4,812,954
Public works	2,838,150	92,165	-	665,200
Recreation and leisure	1,159,981	25,153	-	46,595
Economic development/tourism	144,219	-	-	617,610
Airport operations	480,069	327,820	-	130,050
Golf course	1,123,230	573,150	-	-
Business & support services	2,133,173	-	-	-
Interest and fiscal charges	199,115	-	-	-
Total Governmental Activities	15,785,130	2,546,045	29,770	6,272,409
Business-Type Activities				
Electric	10,614,377	10,827,006	-	-
Water and wastewater	3,241,173	5,663,831	-	-
Solid waste	647,508	865,385	-	-
Total Business-Type Activities	14,503,058	17,356,222	-	-
Total Primary Government	$ 30,288,188	$ 19,902,267	$ 29,770	$ 6,272,409
Component Units				
CDC	1,029,784	-	-	-
Total Component Units	$ 1,029,784	$ -	$ -	$ -

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 (as previously presented)

Error correction

Beginning Net Position (as adjusted)

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
$ (1,303,107)	$ -	$ (1,303,107)	$ -
(33,605)	-	(33,605)	-
(2,080,785)	-	(2,080,785)	-
(1,088,233)	-	(1,088,233)	-
473,391	-	473,391	-
(22,199)	-	(22,199)	-
(550,080)	-	(550,080)	-
(2,133,173)	-	(2,133,173)	-
(199,115)	-	(199,115)	-
(6,936,906)	-	(6,936,906)	-
-	212,629	212,629	-
-	2,422,658	2,422,658	-
-	217,877	217,877	-
-	2,853,164	2,853,164	-
(6,936,906)	2,853,164	(4,083,742)	-
			(1,029,784)
			(1,029,784)
5,531,869	-	5,531,869	-
2,445,113	-	2,445,113	1,218,996
327,879	-	327,879	-
401,128	-	401,128	-
403,629	1,995,100	2,398,729	111,568
7,027,220	(7,027,220)	-	-
16,136,838	(5,032,120)	11,104,718	1,330,564
9,199,932	(2,178,956)	7,020,976	300,780
47,207,587	63,246,394	110,453,981	752,157
(1,034)	-	(1,034)	-
47,206,553	63,246,394	110,452,947	752,157
$ 56,406,485	$ 61,067,438	$ 117,473,923	$ 1,052,937

City of Liberty, Texas

BALANCE SHEET

GOVERNMENTAL FUNDS (Page 1 of 2)

September 30, 2024

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
Assets				
Cash and cash equivalents	$ 3,062,054	$ 2,842,599	$ 3,514,725	$ 1,035,583
Investments	-	-	-	-
Accounts receivable, net	920,009	268,935	750,314	320,154
Due from other funds	489,584	12,797	-	210,358
Inventories	50,634	-	-	-
Total Assets	$ 4,522,281	$ 3,124,331	$ 4,265,039	$ 1,566,095
Liabilities				
Accounts payable	640,790	740	974,302	-
Grants received in advance	-	-	-	-
Due to other funds	227,783	-	15,162	-
Total Liabilities	868,573	740	989,464	-
Deferred Inflows of Resources				
Unavailable revenue - property taxes	449,828	268,935	-	-
Lease related	-	-	-	-
Unavailable revenue - grants	-	-	750,314	-
Total Deferred Inflows of Resources	449,828	268,935	750,314	-
Fund Balances				
Nonspendable:				
Inventories	50,634	-	-	-
Restricted for:				
Debt service	-	2,854,656	-	-
Public education	-	-	-	-
Public safety	19,687	-	-	-
Tourism	-	-	-	-
Library	-	-	-	-
Capital projects	-	-	2,525,261	1,566,095
Assigned	995,775	-	-	-
Unassigned	2,137,784	-	-	-
Total Fund Balances	3,203,880	2,854,656	2,525,261	1,566,095
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,522,281	$ 3,124,331	$ 4,265,039	$ 1,566,095

See Notes to Financial Statements.

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
$ 2,306,210	$ 781,923	$ 13,543,094
-	171,628	171,628
-	364,056	2,623,468
-	4,628	717,367
-	3,172	53,806
$ 2,306,210	$ 1,325,407	$ 17,109,363
-	151,341	1,767,173
2,306,210	-	2,306,210
-	142,972	385,917
2,306,210	294,313	4,459,300
-	-	718,763
-	51,793	51,793
-	219,233	969,547
-	271,026	1,740,103
-	3,172	53,806
-	34,163	2,888,819
-	86,889	86,889
-	48,010	67,697
-	148,757	148,757
-	371,428	371,428
-	52,355	4,143,711
-	267,642	1,263,417
-	(252,348)	1,885,436
-	760,068	10,909,960
$ 2,306,210	$ 1,325,407	$ 17,109,363

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City of Liberty, Texas

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

September 30, 2024

Fund Balances - Total Governmental Funds	$	10,909,960
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		8,386,320
Capital assets - net depreciable		48,298,694
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		1,688,310
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		(80,099)
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		739,648
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.		
Accrued interest		(19,436)
Deferred charges:		
Bond premium		(779,863)
Net pension liability		(2,331,865)
Compensated absences		(532,807)
Non-current liabilities due in one year		(1,303,236)
Non-current liabilities due in more than one year		(8,569,141)
Net Position of Governmental Activities	$	56,406,485

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, 2024

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
Revenues				
Property tax	$ 3,565,524	$ 1,861,424	$ -	$ -
Sales tax	2,445,113	-	-	-
Franchise and local taxes	210,330	-	-	-
License and permits	92,165	-	-	-
Intergovernmental	693,975	-	4,062,640	411,104
Charges for services	1,437,540	-	-	-
Fines and forfeitures	101,687	-	-	-
Investment income	278,243	111,785	-	-
Other revenue	277,018	-	13,400	-
Rents and royalties	7,783	-	-	-
Total Revenues	9,109,378	1,973,209	4,076,040	411,104
Expenditures				
Current:				
General government	1,170,407	-	-	-
Fire/EMS	3,042,211	-	-	-
Police	2,772,026	-	-	-
Municipal court	154,593	-	-	-
Animal control	171,318	-	-	-
Streets	790,203	-	-	-
Parks and recreation	936,886	-	-	-
Tourism	-	-	-	-
Airport	-	-	-	-
Golf course	-	-	-	-
Inspection	262,853	-	-	-
Business and support services	2,142,934	-	-	-
Debt service:				
Principal	2,330	1,445,000	-	-
Interest and fiscal charges	401	267,430	-	-
Capital outlay	1,823,265	-	7,445,348	-
Total Expenditures	13,269,427	1,712,430	7,445,348	-

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ 5,426,948
-	-	2,445,113
-	117,549	327,879
-	-	92,165
-	164,913	5,332,632
-	914,653	2,352,193
-	-	101,687
-	13,601	403,629
-	83,092	373,510
-	91,855	99,638
-	1,385,663	16,955,394
-	-	1,170,407
-	-	3,042,211
-	18,642	2,790,668
-	-	154,593
-	-	171,318
-	255,490	1,045,693
-	-	936,886
-	144,219	144,219
-	354,070	354,070
-	1,089,363	1,089,363
-	-	262,853
-	-	2,142,934
-	57,160	1,504,490
-	5,463	273,294
-	35,553	9,304,166
-	1,959,960	24,387,165

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, 2024

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (4,160,049)	$ 260,779	$ (3,369,308)	$ 411,104
<u>**Other Financing Sources (Uses)**</u>				
Lease issuance	21,261	-	-	-
Transfers in	4,139,970	-	3,189,307	-
Transfers (out)	(250,000)	-	(302,057)	-
Total Other Financing Sources (Uses)	3,911,231	-	2,887,250	-
Net Change in Fund Balances	(248,818)	260,779	(482,058)	411,104
Beginning fund balances	3,452,698	2,593,877	3,007,319	1,154,991
Ending Fund Balances	$ 3,203,880	$ 2,854,656	$ 2,525,261	$ 1,566,095

See Notes to Financial Statements.

American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ (574,297)	$ (7,431,771)
-	327,652	348,913
-	258,727	7,588,004
-	(8,727)	(560,784)
-	577,652	7,376,133
-	3,355	(55,638)
-	756,713	10,965,598
$ -	$ 760,068	$ 10,909,960

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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, 2024

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

Net changes in fund balances - total governmental funds	$	(55,638)
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		9,599,030
Depreciation expense		(3,063,989)
Adjustment for capital asset disposals		(72,020)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		1,074,468
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		(109,117)
Accrued interest		4,016
Pension expense		597,442
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		(348,913)
Amortization of deferred charges on refunding		(13,027)
Amortization of premium		83,190
Principal payments		1,504,490
Change in Net Position of Governmental Activities	$	9,199,932

See Notes to Financial Statements.

City of Liberty, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUNDS (Page 1 of 2)

September 30, 2024

	Electric	Water and Wastewater	Solid Waste	Total
Assets				
Current Assets				
Cash and cash equivalents	$ 9,699,845	$ 15,823,343	$ 329,674	$ 25,852,862
Investments	13,206,569	-	-	13,206,569
Accounts receivable, net	1,797,677	692,055	117,074	2,606,806
Inventories	401,893	118,973	-	520,866
Total Current Assets	25,105,984	16,634,371	446,748	42,187,103
Noncurrent Assets				
Capital assets:				
Non-depreciable	-	2,205,652	-	2,205,652
Net depreciable capital assets	13,449,473	15,647,061	-	29,096,534
Total Noncurrent Assets	13,449,473	17,852,713	-	31,302,186
Total Assets	38,555,457	34,487,084	446,748	73,489,289
Deferred Outflows of Resources				
Pension outflows	6,424	76,411	-	82,835
Total Deferred Outflows of Resources	6,424	76,411	-	82,835

See Notes to Financial Statements.

City of Liberty, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUNDS (Page 2 of 2)

September 30, 2024

	Electric	Water and Wastewater	Solid Waste	Total
Liabilities				
Current Liabilities				
Accounts payable	$ 1,074,544	$ 108,088	$ 53,612	$ 1,236,244
Accrued liabilities	2,474	27,949	-	30,423
Customer deposits	654,106	57,013	175	711,294
Compensated absences, current	16,095	32,861	-	48,956
Due to other funds	264,171	67,279	-	331,450
Long-term debt, current	-	540,000	-	540,000
Accrued interest	-	29,246	-	29,246
Total Current Liabilities	2,011,390	862,436	53,787	2,927,613
Noncurrent Liabilities				
Compensated absences, noncurrent	1,788	3,651	-	5,439
Long-term debt, noncurrent	-	9,301,515	-	9,301,515
Net pension liability	20,252	240,897	-	261,149
Total Liabilities	2,033,430	10,408,499	53,787	12,495,716
Deferred Inflows of Resources				
Pension inflows	695	8,275	-	8,970
Total Deferred Inflows of Resources	695	8,275	-	8,970
Net Position				
Net investment in capital assets	13,449,473	17,193,441	-	30,642,914
Restricted for:				
Debt service	113,942	-	-	113,942
Unrestricted	22,964,341	6,953,280	392,961	30,310,582
Total Net Position	$ 36,527,756	$ 24,146,721	$ 392,961	$ 61,067,438

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, 2024

	Electric	Water and Wastewater	Solid Waste	Total
Operating Revenues				
Charges for services, net	$ 10,556,335	$ 5,663,831	$ 865,385	$ 17,085,551
Late fees and penalties	270,671	-	-	270,671
Total Operating Revenues	10,827,006	5,663,831	865,385	17,356,222
Operating Expenses				
Power purchases, net	7,179,970	-	-	7,179,970
Personnel costs	61,801	715,639	647,508	1,424,948
Distribution supplies and contracts	31,825	192,837	-	224,662
Maintenance and repairs	1,199,873	537,842	-	1,737,715
Other charges and services	127,243	645,703	-	772,946
General operations	1,400,489	49,226	-	1,449,715
Depreciation	613,176	737,794	-	1,350,970
Total Operating Expenses	10,614,377	2,879,041	647,508	14,140,926
Operating Income (Loss)	212,629	2,784,790	217,877	3,215,296
Nonoperating Revenues (Expenses)				
Investment income	1,266,735	728,365	-	1,995,100
Interest expense	-	(362,132)	-	(362,132)
Total Nonoperating Revenues (Expenses)	1,266,735	366,233	-	1,632,968
Income Before Transfers	1,479,364	3,151,023	217,877	4,848,264
Transfers				
Transfers in	-	302,057	-	302,057
Transfers (out)	(5,869,758)	(1,459,519)	-	(7,329,277)
Total Transfers	(5,869,758)	(1,157,462)	-	(7,027,220)
Change in Net Position	(4,390,394)	1,993,561	217,877	(2,178,956)
Beginning net position	40,918,150	22,153,160	175,084	63,246,394
Ending Net Position	$ 36,527,756	$ 24,146,721	$ 392,961	$ 61,067,438

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, 2024

	Electric	Water and Wastewater	Solid Waste	Total
Cash Flows from Operating Activities				
Payments to employees	$ (65,232)	$ (786,498)	$ (651,976)	$ (1,503,706)
Payments to suppliers	(9,935,453)	(1,613,706)	-	(11,549,159)
Receipts from customers	10,876,510	5,630,979	857,192	17,364,681
Net Cash Provided (Used) by Operating Activities	875,825	3,230,775	205,216	4,311,816
Cash Flows from Noncapital Financing Activities				
Transfers in	-	302,057	-	302,057
Transfers (out)	(5,869,758)	(1,459,519)	-	(7,329,277)
Net Cash (Used) by Noncapital Financing Activities	(5,869,758)	(1,157,462)	-	(7,027,220)
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets	(158,978)	(1,671,632)	-	(1,830,610)
Interest paid on capital debt	-	(379,324)	-	(379,324)
Principal paid on capital debt	-	(525,000)	-	(525,000)
Net Cash Provided (Used) by Capital and Related Financing Activities	(158,978)	(2,575,956)	-	(2,734,934)
Cash Flows from Investing Activities				
Sale (purchase) of investments	(33,307)	-	-	(33,307)
Interest on investments	1,266,735	728,365	-	1,995,100
Net Cash Provided (Used) by Investing Activities	1,233,428	728,365	-	1,961,793
Net Increase (Decrease) in Cash and Cash Equivalents	(3,919,483)	225,722	205,216	(3,488,545)
Beginning cash and cash equivalents	13,619,328	15,597,621	124,458	29,341,407
Ending Cash and Cash Equivalents	$ 9,699,845	$ 15,823,343	$ 329,674	$ 25,852,862

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, 2024

	Electric	Water and Wastewater	Solid Waste	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	$ 212,629	$ 2,784,790	$ 217,877	$ 3,215,296
Adjustments to reconcile operating income (loss) to net cash provided (used):				
Depreciation	613,176	737,794	-	1,350,970
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in:				
Accounts receivable	(4,611)	(40,990)	(8,163)	(53,764)
Due from other funds	264,171	-	-	264,171
Inventory	30,979	(6,121)	-	24,858
Increase (Decrease) in:				
Accounts payable	(25,332)	(142,769)	1,182	(166,919)
Accrued liabilities	222	(2,496)	-	(2,274)
Due to other funds	(266,093)	(36,712)	-	(302,805)
Due to component unit	-	-	(5,650)	(5,650)
Compensated absences	1,702	(6,444)	-	(4,742)
Deferred outflows - pension	6,981	85,331	-	92,312
Deferred inflows - pension	(667)	(8,165)	-	(8,832)
Net pension liability	(11,447)	(141,581)	-	(153,028)
OPEB liability		-	-	-
Customer deposits	54,115	8,138	(30)	62,223
Net Cash Provided (Used) by Operating Activities	$ 875,825	$ 3,230,775	$ 205,216	$ 4,311,816

See Notes to Financial Statements.

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

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

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

Discretely Presented Component Units

<u>Liberty Community Development Corporation</u>

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.

The government reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

HMPG Flood Wall and Levee Fund

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

American Rescue Plan Fund

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

The government reports the following major enterprise funds:

Electric Fund

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

Water and Wastewater Fund

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

Solid Waste Fund

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

Additionally, the government reports the following fund types:

Special Revenue Funds

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

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

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

D. Measurement focus and basis of accounting

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

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

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

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

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

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

1. Deposits and Investments

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

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

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

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

2. Fair Value

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

3. Receivables and Interfund Transactions

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

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

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

4. Inventories and Prepaid Items

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

5. Restricted Assets

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

6. Capital Assets

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

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

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

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

7. Deferred Outflows/Inflows of Resources

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

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

8. Long-Term Obligations

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

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

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

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

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

9. Leases

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

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

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

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

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

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

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

Lessor: 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.

10. Pensions

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

11. Net Position Flow Assumption

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

12. Fund Balance Flow Assumptions

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

13. Fund Balance Policies

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

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

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

14. Estimates

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

F. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

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

3. Compensated Absences

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

A. Expenditures Exceeding Appropriations

During the year ended September 30, 2024, general fund expenditures exceeded appropriations at the legal level of control by $621,602 (including budget overage for transfers out).

B. Deficit Fund Balance

As of September 30, 2024, the golf course fund and the CDBG LAYL Drive fund had a deficit fund balance of $13,540 and $235,636, respectively. These deficits will be resolved through future collections and/or transfers from other funds.

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, 2024.

As of September 30, 2024, the primary government had the following investments:

Investment Type		Value	Weighted Average Maturity (Years)
Treasury bills	$	9,820,939	0.38
Certificates of deposit		3,505,645	0.45
Mutual funds		51,613	0.00
Total value	$	13,378,197	
Portfolio weighted average maturity			0.40

Interest rate risk: In compliance with the City's Investment Policy, as of September 30, 2024, 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, 2024, 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, 2024, the market values of pledged securities and FDIC exceeded bank balances.

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

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

B. Fair Value Measurement

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

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

The following table sets forth by level, within the fair value hierarchy, the City's fair value measurements at September 30, 2024:

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Treasury Bills	$ 9,820,939	$ 9,820,939	$ -	$ -
Mutual funds	51,613	51,613	-	-
Total Assets at fair value	$ 9,872,552	$ 9,872,552	$ -	$ -

C. Receivables

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

	General	Debt Service	Capital Projects	HMPG Flood Wall & Levee	Nonmajor	Governmental Activities Total
Property taxes	$ 805,979	$ 500,539	$ -	$ -	$ -	$ 1,306,518
Sales tax	425,470	-	-	-	-	425,470
Franchise taxes	37,849	-	-	-	-	37,849
Hotel/motel	-	-	-	-	35,677	35,677
Intergovernmental	2,684	-	750,314	320,154	270,565	1,343,717
Lease related	-	-	-	-	51,793	51,793
Other	4,178	-	-	-	6,021	10,199
Allowance	(356,151)	(231,604)	-	-	-	(587,755)
Total	$ 920,009	$ 268,935	$ 750,314	$ 320,154	$ 364,056	$ 2,623,468

	Electric	Water & Wastewater	Solid Waste	Business-Type Activities Total
Electric services	$ 1,804,623	$ -	$ -	$ 1,804,623
Water & wastewater	-	697,585	-	697,585
Solid waste	-	-	117,074	117,074
Allowance	(6,946)	(5,530)	-	(12,476)
Total	$ 1,797,677	$ 692,055	$ 117,074	$ 2,606,806

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

	CDC
Sales taxes	$ 212,735
Total	$ 212,735

3. The City is the lessor of a contract in which the City receives lease payments from TCH Holdings for the use of land and an airport hangar. The lease commenced on June 1, 2024, with a term of 360 months. Annual lease payments of $2,880 will be paid through September 30, 2054. The initial lease payment is due on January 1, 2025. As of September 30, 2024, the lease receivable and offsetting deferred inflows amounted to $51,793, respectively.

The annual principal and interest payments to be received are as follows:

Year ending	Governmental Activities	
September 30,	Principal	Interest (4%)
2025	$ 2,880	$ -
2026	923	1,956
2027	961	1,920
2028	999	1,881
2029	1,039	1,841
Thereafter	44,991	27,008
	$ 51,793	$ 34,606

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	6,516,555	8,063,000	(7,702,175)	6,877,380
Total capital assets not being depreciated	8,025,495	8,063,000	(7,702,175)	8,386,320
Capital assets, being depreciated:				
Buildings and improvements	19,073,648	61,263	2,551,278	21,686,189
Infrastructure	72,567,425	14,785	5,078,877	77,661,087
Vehicles	3,909,075	960,056	-	4,869,131
Furniture and equipment	6,150,334	172,274	-	6,322,608
Right-to-use asset	179,161	327,652	-	506,813
Total capital assets being depreciated	101,879,643	1,536,030	7,630,155	111,045,828
Less accumulated depreciation				
Buildings and improvements	8,920,418	512,937	-	9,433,355
Infrastructure	43,356,646	1,659,703	-	45,016,349
Vehicles	2,668,516	406,511	-	3,075,027
Furniture and equipment	4,699,763	462,042	-	5,161,805
Right-to-use asset	37,802	22,796	-	60,598
Total accumulated depreciation	59,683,145	3,063,989	-	62,747,134
Net capital assets being depreciated	42,196,498	(1,527,959)	7,630,155	48,298,694
Total Capital Assets	$ 50,221,993	$ 6,535,041	$ (72,020)	$ 56,685,014

Depreciation was charged to governmental functions as follows:

General government	$	96,760
Public safety		591,115
Public works		1,600,838
Recreation and leisure		273,635
Golf course		361,519
Airport		125,999
Business and support services		14,123
Total Governmental Activities Depreciation Expense	$	3,063,989

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	2,522,433	1,104,195	(1,423,544)	2,203,084
Total capital assets not being depreciated	2,525,001	1,104,195	(1,423,544)	2,205,652
Capital assets, being depreciated:				
Buildings and improvements	849,482	-	-	849,482
System improvements	43,026,608	392,548	1,423,544	44,842,700
Vehicles	442,122	52,612	-	494,734
Furniture and equipment	9,405,733	281,255	-	9,686,988
Total capital assets being depreciated	53,723,945	726,415	1,423,544	55,873,904
Less accumulated depreciation				
Buildings and improvements	300,992	20,454	-	321,446
System improvements	22,297,553	1,029,776	-	23,327,329
Vehicles	376,462	37,784	-	414,246
Furniture and equipment	2,451,393	262,956	-	2,714,349
Total accumulated depreciation	25,426,400	1,350,970	-	26,777,370
Net capital assets being depreciated	28,297,545	(624,555)	1,423,544	29,096,534
Total Capital Assets	$ 30,822,546	$ 479,640	$ -	$ 31,302,186

Depreciation was charged to business-type activities as follows:

Water and wastewater	$	737,794
Electric		613,176
Total Business-type Activities Depreciation Expense	$	1,350,970

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, 2024. 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	$ 5,525,000	$ -	$ (1,085,000)	$ 4,440,000	$ 830,000
Certificate of Obligation Bonds	5,390,000	-	(360,000)	5,030,000	370,000
Premiums	863,053	-	(83,190)	779,863	-
Total Bonds Payable	11,778,053	-	(1,528,190)	10,249,863	1,200,000
Leases	112,954	348,913	(59,490)	402,377	103,236
Total Governmental Activities	$ 11,891,007	$ 348,913	$ (1,587,680)	$ 10,652,240	$ 1,303,236
			Long-term liabilities due in more than one year	$ 9,349,004	
Business-Type Activities:					
Certificate of Obligation Bonds	$ 9,465,000	$ -	$ (340,000)	$ 9,125,000	$ 355,000
Revenue Bonds	555,000	-	(185,000)	370,000	185,000
Discounts	(10,945)	-	3,648	(7,297)	-
Premiums	373,468	-	(19,656)	353,812	-
Total Bonds Payable	10,382,523	-	(541,008)	9,841,515	540,000
Total Business-Type Activities	$ 10,382,523	$ -	$ (541,008)	$ 9,841,515	$ 540,000
			Long-term liabilities due in more than one year	$ 9,301,515	

Component Unit Activities (CDC):	Beginning Balance	Additions	Retired	Ending Balance	Amounts Due Within One Year
Sales Tax Bonds	$ 2,050,000	$ -	$ (155,000)	$ 1,895,000	$ 160,000
Premiums	9,687	-	(969)	8,718	-
Total Component Unit Activities	$ 2,059,687	$ -	$ (155,969)	$ 1,903,718	$ 160,000
			Long-term liabilities due in more than one year	$ 1,743,718	

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

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

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

	Governmental Activities	Business - Type Activities	Total
General Obligation Bonds:			
$6,740,000 General Obligation Refunding Bond, Series 2020, due in installments through 2032, interest at 4.0%	$ 4,440,000	$ -	$ 4,440,000
Total General Obligation Bonds	$ 4,440,000	$ -	$ 4,440,000
Certificates of Obligation:			
$7,655,000 Certificates of Obligation, Series 2016, due in annual installments through 2036, interest at 2.1%	$ 5,030,000	$ -	$ 5,030,000
$9,605,000 Certificates of Obligation, Series 2022, due in annual installments through 2042, interest at 2.1%	-	9,125,000	9,125,000
Total Certificates of Obligation	$ 5,030,000	$ 9,125,000	$ 14,155,000
Revenue Bonds:			
$900,000 Utility Revenue Bond, Series 2016A, due in installments through 2026, interest at 1.5%	$ -	$ 180,000	$ 180,000
$915,000 Utility Revenue Bond, Series 2016B, due in installments through 2026, interest at 1.5%	-	190,000	190,000
Total Revenue Bonds	$ -	$ 370,000	$ 370,000
Less deferred amounts:			
Premiums/discounts	$ 779,863	$ 346,515	$ 1,126,378
Total Deferred Amounts	779,863	346,515	1,126,378
Lease Liabilities:			
$506,812 lease payables to Wells Fargo Equipment, due in monthly installments through 2029, interest at 4%	383,446	-	383,446
$21,261 lease payable to Ricoh for copiers, due in monthly installments of $390 through Feb 2029, interest at 4%	18,931	-	18,931
Total Leases Liabilities	402,377	-	402,377
Total Debt	$ 10,652,240	$ 9,841,515	$ 20,493,755

		Component Unit Activities
Sales Tax Bonds:		
$3,215,000 Sales Tax Bonds, Series 2014, due in annual installments through 2036, interest at 3.0%	$	1,895,000
Total Sales Tax Bonds	$	1,895,000
Less deferred amounts:		
Premiums	$	8,718
Total Deferred Amounts	$	8,718
Total Debt	$	1,903,718

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

Certificates of Obligations

Year	Governmental Activities		Business-type Activities	
Ending	**Principal**	**Interest**	**Principal**	**Interest**
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	405,000	69,143	415,000	296,500
2030-2034	2,160,000	212,836	2,335,000	1,214,900
2035-2039	930,000	19,635	2,860,000	697,400
2040-2044	-	-	2,010,000	122,600
Total	$ 5,030,000	$ 661,652	$ 9,125,000	$ 3,673,900

General Obligation Refunding Bonds

Year Ending,	Governmental Activities Principal		Governmental Activities Interest	
2025	$	830,000	$	116,100
2026		865,000		86,525
2027		880,000		64,750
2028		910,000		42,300
2029		420,000		22,350
2030-2032		535,000		12,825
Total	$	4,440,000	$	344,850

Revenue Bonds

Year Ending September 30,	Business-Type Activities Principal		Business-Type Activities Interest	
2025	$	185,000	$	2,408
2026		185,000		845
Total	$	370,000	$	3,253

Revenue Bonds

Year Ending September 30,	Component Unit Activities Principal		Component Unit Activities Interest	
2025	$	160,000	$	73,000
2026		165,000		67,313
2027		170,000		61,025
2028		175,000		54,125
2029		185,000		46,925
2030-2034		1,040,000		113,124
Total	$	1,895,000	$	415,512

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

Year ending	**Governmental Activities**	
September 30,	**Principal**	**Interest**
2025	$ 103,236	$ 14,221
2026	89,703	10,285
2027	92,768	6,631
2028	86,624	2,949
2029	30,046	239
Total	$ 402,377	$ 36,520

The following is an analysis of equipment leased under a lease as of September 30, 2024:

	Governmental Activities
Equipment (87 golf carts & copier)	$ 410,981
(Less) accumulated depreciation	(7,103)
Total	$ 403,878

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	$ 423,690	$ 375,822	$ (266,705)	$ 532,807	$ 479,526
Total Governmental Activities	$ 423,690	$ 375,822	$ (266,705)	$ 532,807	$ 479,526
Long-term Liabilities Due in More than One Year				$ 53,281	
Business-Type Activities:					
Compensated Absences	$ 59,137	$ 21,205	$ (25,947)	$ 54,395	$ 48,956
Total Business-Type Activities	$ 59,137	$ 21,205	$ (25,947)	$ 54,395	$ 48,956
Long-term Liabilities Due in More than One Year				$ 5,439	

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 $0. Current year amortization expense for governmental activities totaled $13,027.

H. Interfund Transactions

The compositions of interfund due to/from balances as of the year ended September 30, 2024 were as follows:

	Due From (receivable):				
Due to (payable):	**General**	**Debt Service**	**HMPG**	**Nonmajor Govt.**	**Total**
General	$ -	$ 12,797	$ 210,358	$ 4,628	$ 227,783
Capital projects	15,162	-	-	-	15,162
Nonmajor governmental	142,972	-	-	-	142,972
Electricity	264,171	-	-	-	264,171
Wastewater	67,279	-	-	-	67,279
Total	$ 489,584	$ 12,797	$ 210,358	$ 4,628	$ 717,367

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 2024 year were as follows:

	Transfers (Out):					
Transfers In:	**General**	**Capital Projects**	**Electric**	**Water/Wastewater**	**Nonmajor Govt.**	**Total**
General	$ -	$ -	$ 2,680,451	$ 1,459,519	$ -	$ 4,139,970
Capital projects	-	-	3,189,307	-	-	3,189,307
Water/Wastewater	-	302,057	-	-	-	302,057
Nonmajor govt.	250,000	-	-	-	8,727	258,727
Total	$ 250,000	$ 302,057	$ 5,869,758	$ 1,459,519	$ 8,727	$ 7,890,061

Transfers between the primary government and the component unit during the 2024 year were as follows:

	Transfers (Out):	
Transfer In:	**CDC**	**Total**
General	$ 664,205	$ 664,205
Airport	40,000	40,000
Total	$ 704,205	$ 704,205

Transfers between the primary government funds were primarily to support debt service requirements and operation of funds. In addition, the CDC transferred $704,205 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	$ -	$ 2,888,819
Public education	-	86,889
Public safety	-	67,697
Tourism	-	148,757
Library	-	371,428
Capital projects	93,345	4,143,711
Fixed asset replacement	902,430	-
Airport	267,642	-
Total	$ 1,263,417	$ 7,707,301

V. OTHER INFORMATION

A. Risk Management

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

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

B. Contingent Liabilities

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

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

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

C. Contracts/Agreements

Electric System

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

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

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

SRMPA under the exclusive power sales contract. On September 19, 2012, the Agency issued $108,940,000 of Power Supply System Revenue Refunding Bonds, the Series 2012 Bonds, and defeased all of the Agency's outstanding Series 2002 Bonds.

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

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

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

Benefits Provided

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

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

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

Plan provisions for the City were as follows:

	Plan Year 2022	Plan Year 2023
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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	60
Inactive employees entitled to but not yet receiving benefits	150
Active employees	94
Total	304

Contributions

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

Employees for the City of Liberty were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City of Liberty were 14.54% and 14.66% in calendar years 2023 and 2024, respectively. The City’s contributions to TMRS for the year ended September 30, 2024, were $901,325, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, 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, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.60% to 11.85%, 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. The assumptions were adopted in 2019 and first used in the December 31, 2109, 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 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 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	6.7%
Core Fixed Income	6.0%	4.7%
Non-Core Fixed Income	20.0%	8.0%
Real Return	12.0%	8.0%
Real Estate	12.0%	7.6%
Absolute Return	5.0%	6.4%
Private Equity	10.0%	11.6%
Total	100.0%	

Discount Rate:

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

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net	Total Net Pension Liability
Balance at 12/31/22	$ 19,543,029	$ 15,468,561	$ 4,074,468
Changes for the year:			
Service cost	726,720	-	726,720
Interest	1,309,805	-	1,309,805
Change in benefit terms	-	-	-
Difference between expected and actual experience	(325,436)	-	(325,436)
Changes of assumptions	(141,461)	-	(141,461)
Contributions – employer	-	857,670	(857,670)
Contributions – employee	-	412,909	(412,909)
Net investment income	-	1,791,973	(1,791,973)
Benefit payments, including refunds of emp. contributions	(1,003,731)	(1,003,731)	-
Administrative expense	-	(11,390)	11,390
Other changes	-	(80)	80
Net changes	565,897	2,047,351	(1,481,454)
Balance at 12/31/23	$ 20,108,926	$ 17,515,912	$ 2,593,014

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%
$ 5,064,225	$ 2,593,014	$ 538,206

Pension Plan Fiduciary Net Position:

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

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

For the year ended September 30, 2024, the City recognized pension expense of $233,821.

At September 30, 2024, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between projected and actual investment earnings	$ 148,460	$ -
Contributions subsequent to the measurement date	674,023	-
Change in assumptions	-	(89,069)
Total	$ 822,483	$ (89,069)

The City reported $674,023 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, 2025.

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

Year ended December 31:	Total
2024	$ (119,296)
2025	14,593
2026	313,665
2027	(149,571)
2028	-
Thereafter	-
	$ 59,391

E. Restatements

Due to the recognition of leased capital assets and the related leased liability in the prior year, the City restated the beginning net position for governmental activities. The restatement is summarized below:

	Governmental Activities
Prior year ending net position/fund balance, as reported	$ 47,207,587
Record leased capital assets, net of depreciation	61,034
Record lease liability	(62,068)
Restated beginning net position/fund balance	$ 47,206,553

F. Related Party Transactions

During the year, the City paid Senergy Petroleum $14,203 for fuel. The Mayor of the City is a salaried employee at Senergy. As an employee, the Mayor received no commissions or additional compensation related to this sale. The activity was conducted at arm's length.

G. Subsequent Events

There were no material subsequent events through February 7, 2025, 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 (Page 1 of 2)

GENERAL FUND

For the Year Ended September 30, 2024

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property tax	$ 3,300,000	$ 3,565,524	$ 265,524
Sales tax	2,250,000	2,445,113	195,113
Franchise and local taxes	228,000	210,330	(17,670)
License and permits	109,950	92,165	(17,785)
Intergovernmental	20,000	693,975	673,975
Charges for services	1,092,100	1,437,540	345,440
Fines and forfeitures	212,600	101,687	(110,913)
Investment income	238,550	278,243	39,693
Other revenue	207,050	277,018	69,968
Rents and royalties	10,000	7,783	(2,217)
Total Revenues	7,668,250	9,109,378	1,441,128
Expenditures			
Current:			
General government	1,184,749	1,170,407	14,342
Fire/EMS	3,159,418	3,042,211	117,207
Police	2,900,333	2,772,026	128,307
Municipal court	208,484	154,593	53,891
Animal control	138,733	171,318	(32,585)
Streets	963,577	790,203	173,374
Parks and recreation	1,049,123	936,886	112,237
Inspection	294,227	262,853	31,374
Business and support services	1,282,081	2,142,934	(860,853)
Debt service:			
Principal	-	2,330	(2,330)
Interest and fiscal charges	-	401	(401)
Capital outlay	1,717,100	1,823,265	(106,165)
Total Expenditures	12,897,825	13,269,427	(371,602) *
Revenues Over (Under) Expenditures	(5,229,575)	(4,160,049)	1,069,526

City of Liberty, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)

GENERAL FUND

For the Year Ended September 30, 2024

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)	
Other Financing Sources (Uses)				
Lease issuance	$ -	$ 21,261	$ 21,261	
Sale of assets	50,000	-	(50,000)	
Transfers in	4,885,709	4,139,970	(745,739)	
Transfers (out)	-	(250,000)	(250,000)	*
Total Other Financing Sources (Uses)	4,935,709	3,911,231	(1,024,478)	
Net Change in Fund Balance	$ (293,866)	(248,818)	$ 45,048	
Beginning fund balance		3,452,698		
Ending Fund Balance		$ 3,203,880		

Notes to Required Supplementary Information

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

* Expenditures exceeded appropriations at the legal level of control.

City of Liberty, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended:

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
Total pension liability				
Service cost	$ 726,720	$ 666,593	$ 701,246	$ 664,751
Interest	1,309,805	1,259,239	1,204,446	1,145,698
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(325,436)	(188,068)	(136,764)	(91,483)
Changes of assumptions	(141,461)	-	-	-
Benefit payments, including refunds of participant contributions	(1,003,731)	(1,033,651)	(846,067)	(887,669)
Net change in total pension liability	565,897	704,113	922,861	831,297
Total pension liability - beginning	19,543,029	18,838,916	17,916,055	17,084,758
Total pension liability - ending (a)	20,108,926	19,543,029	18,838,916	17,916,055
Plan fiduciary net position				
Contributions - employer	$ 857,670	$ 843,042	$ 942,598	$ 944,762
Contributions - members	412,909	381,222	398,112	377,700
Net investment income	1,791,973	(1,203,800)	1,845,169	968,002
Benefit payments, including refunds of participant contributions	(1,003,731)	(1,033,651)	(846,067)	(887,669)
Administrative expenses	(11,390)	(10,410)	(8,534)	(6,263)
Other	(80)	12,422	58	(244)
Net change in plan fiduciary net position	2,047,351	(1,011,175)	2,331,336	1,396,288
Plan fiduciary net position - beginning	15,468,561	16,479,736	14,148,400	12,752,112
Plan fiduciary net position - ending (b)	$ 17,515,912	$ 15,468,561	$ 16,479,736	$ 14,148,400
Fund's net pension liability - ending (a) - (b)	$ 2,593,014	$ 4,074,468	$ 2,359,180	$ 3,767,655
Plan fiduciary net position as a percentage of the total pension liability	87.11%	79.15%	87.48%	78.97%
Covered payroll	$ 5,898,705	$ 5,446,024	$ 5,687,319	$ 5,395,709
Fund's pension liability as a percentage of covered payroll	43.96%	74.82%	41.48%	69.83%

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:

	9/30/2024	9/30/2023	9/30/2022	9/30/2021
Actuarially determined employer contributions	$ 901,325	$ 872,460	$ 849,026	$ 915,687
Contributions in relation to the actuarially determined contribution	$ 901,325	$ 872,460	$ 849,026	$ 915,687
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Annual covered payroll	$ 6,160,990	$ 5,899,522	$ 5,383,076	$ 5,453,720
Employer contributions as a percentage of covered payroll	14.63%	14.79%	15.77%	16.79%

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	21 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.5%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes	There were no benefit changes during the year.

9/30/2020		9/30/2019		9/30/2018		9/30/2017		9/30/2016		9/30/2015 [1]	
$	935,280	$	861,152	$	830,396	$	819,924	$	744,092	$	605,241
$	935,280	$	861,152	$	830,396	$	819,924	$	744,092	$	605,241
$	-	$	-	$	-	$	-	$	-	$	-
$	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, 2024

	Police Seizure Fund	Airport Fund	Hotel-Motel/ Tourism Fund	Golf Course Fund
Assets				
Cash and cash equivalents	$ 47,987	$ 247,301	$ 113,080	$ 300
Investments	-	-	-	-
Receivables, net	-	74,283	35,677	-
Inventory	-	-	-	3,172
Due from other funds	-	-	-	4,628
Total Assets	$ 47,987	$ 321,584	$ 148,757	$ 8,100
Liabilities				
Accounts payable	$ -	$ 2,149	$ -	$ 21,640
Due to other funds	-	-	-	-
Total Liabilities	-	2,149	-	21,640
Deferred Inflows of Resources				
Unavail. revenue - grants	-	-	-	-
Lease related	-	51,793	-	-
Total Deferred Inflows	-	51,793	-	-
Fund Balances				
Nonspendable:				
Inventories	-	-	-	3,172
Restricted for:				
Public safety	47,987	-	-	-
Debt service	-	-	-	-
Tourism	-	-	148,757	-
Public education	-	-	-	-
Library	-	-	-	-
Capital projects	-	-	-	-
Assigned	-	267,642	-	-
Unassigned	-	-	-	(16,712)
Total Fund Balances	47,987	267,642	148,757	(13,540)
Total Liabilities, Deferred Inflows, and Fund Balances	$ 47,987	$ 321,584	$ 148,757	$ 8,100

See Notes to Financial Statements.

City of Liberty, Texas

COMBINING BALANCE SHEET (Page 2 of 2)

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2024

	CDBG Harvey Recovery	Liberty Ranch PID	Municipal Library Trust	Library Memorial Fund
Assets				
Cash and cash equivalents	$ 52,355	$ 34,163	$ 138,837	$ 60,988
Investments	-	-	171,628	-
Receivables, net	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	$ 52,355	$ 34,163	$ 310,465	$ 60,988
Liabilities				
Accounts payable	$ -	$ -	$ 25	$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	25	-
Deferred Inflows of Resources				
Unavail. revenue - grants	-	-	-	-
Lease related	-	-	-	-
Total Deferred Inflows	-	-	-	-
Fund Balances				
Nonspendable:				
Inventories	-	-	-	-
Restricted for:				
Public safety	-	-	-	-
Debt service	-	34,163	-	-
Tourism	-	-	-	-
Public education	-	-	-	-
Library	-	-	310,440	60,988
Capital projects	52,355	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	52,355	34,163	310,440	60,988
Total Liabilities and Fund Balances	$ 52,355	$ 34,163	$ 310,465	$ 60,988

See Notes to Financial Statements.

Capital Projects (CO 2016)	Public Educ. & Government Cable Fund	Police Preseizure	CDBG LAYL Drive	Total
$ -	$ 86,889	$ 23	$ -	$ 781,923
-	-	-	-	171,628
-	-	-	254,096	364,056
-	-	-	-	3,172
-	-	-	-	4,628
$ -	$ 86,889	$ 23	$ 254,096	$ 1,325,407
$ -	$ -	$ -	$ 127,527	$ 151,341
-	-	-	142,972	142,972
-	-	-	270,499	294,313
-	-	-	219,233	219,233
-	-	-	-	51,793
-	-	-	219,233	271,026
-	-	-	-	3,172
-	-	23	-	48,010
-	-	-	-	34,163
-	-	-	-	148,757
-	86,889	-	-	86,889
-	-	-	-	371,428
-	-	-	-	52,355
-	-	-	-	267,642
-	-	-	(235,636)	(252,348)
-	86,889	23	(235,636)	760,068
$ -	$ 86,889	$ 23	$ 254,096	$ 1,325,407

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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, 2024

	Police Seizure Fund	Airport Fund	Hotel-Motel/ Tourism Fund	Golf Course Fund
Revenues				
Hotel occupancy taxes	$ -	$ -	$ 109,909	$ -
Franchise taxes	-	-	-	-
Charges for services	-	327,820	-	573,150
Intergovernmental	-	130,050	-	-
Rents and royalties	-	91,855	-	-
Investment income	3,038	-	-	-
Other income	3,110	-	63,117	10,168
Total Revenues	6,148	549,725	173,026	583,318
Expenditures				
Tourism	-	-	144,219	-
Library	2,967	-	-	-
Public works	-	-	-	-
Airport	-	354,070	-	-
Golf course	-	-	-	1,089,363
Debt service:				
Principal	-	-	-	57,160
Interest and fiscal charges	-	-	-	5,463
Capital outlay	-	35,553	-	-
Total Expenditures	2,967	389,623	144,219	1,151,986
Revenues Over (Under) Expenditures	3,181	160,102	28,807	(568,668)
Other Financing Sources (Uses)				
Lease issuance	-	-	-	327,652
Transfers in	-	-	-	250,000
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	577,652
Net Change in Fund Balances	3,181	160,102	28,807	8,984
Beginning fund balances	44,806	107,540	119,950	(22,524)
Ending Fund Balances	$ 47,987	$ 267,642	$ 148,757	$ (13,540)

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, 2024

	CDBG Harvey Recovery	Liberty Ranch PID	Municipal Library Trust	Library Memorial Fund
Revenues				
Hotel occupancy taxes	$ -	$ -	$ -	$ -
Franchise taxes	-	-	-	-
Charges for services	-	-	-	13,683
Intergovernmental	-	-	-	-
Rents and royalties	-	-	-	-
Investment income	-	-	9,773	790
Other income	-	-	6,697	-
Total Revenues	-	-	16,470	14,473
Expenditures				
Tourism	-	-	-	-
Library	-	-	4,959	10,716
Public works	-	-	-	-
Airport	-	-	-	-
Golf course	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	4,959	10,716
Revenues Over (Under) Expenditures	-	-	11,511	3,757
Other Financing Sources (Uses)				
Lease issuance	-	-	-	-
Transfers in	-	-	8,727	-
Transfers (out)	-	-	-	(8,727)
Total Other Financing Sources (Uses)	-	-	8,727	(8,727)
Net Change in Fund Balances	-	-	20,238	(4,970)
Beginning fund balances	52,355	34,163	290,202	65,958
Ending Fund Balances	$ 52,355	$ 34,163	$ 310,440	$ 60,988

See Notes to Financial Statements.

Capital Projects (CO 2016)	Public Educ & Government Cable Fund	Police Preseizure	CDBG LAYL Drive	Total
$ -	$ -	$ -	$ -	$ 109,909
-	7,640	-	-	7,640
-	-	-	-	914,653
-	-	-	34,863	164,913
-	-	-	-	91,855
-	-	-	-	13,601
-	-	-	-	83,092
-	7,640	-	34,863	1,385,663
-	-	-	-	144,219
-	-	-	-	18,642
1,007	-	387	254,096	255,490
-	-	-	-	354,070
-	-	-	-	1,089,363
-	-	-	-	57,160
-	-	-	-	5,463
-	-	-	-	35,553
1,007	-	387	254,096	1,959,960
(1,007)	7,640	(387)	(219,233)	(574,297)
-	-	-	-	327,652
-	-	-	-	258,727
-	-	-	-	(8,727)
-	-	-	-	577,652
(1,007)	7,640	(387)	(219,233)	3,355
1,007	79,249	410	(16,403)	756,713
$ -	$ 86,889	$ 23	$ (235,636)	$ 760,068

SINGLE AUDIT REPORTS

City of Liberty, Texas

Fiscal Year Ended
September 30, 2024

City of Liberty, Texas

SINGLE AUDIT REPORTS

Year Ended September 30, 2024

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BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Liberty, Texas as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Liberty, Texas's basic financial statements, and have issued our report thereon dated February 7, 2025.

Report on Internal Control over Financial Reporting

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

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

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Respectfully,

BrooksWatson & Co.

BrooksWatson & Co., PLLC
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032
February 7, 2025

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited the City of Liberty, Texas's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the City of Liberty, Texas's major federal programs for the year ended September 30, 2024. The City of Liberty, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Liberty, Texas's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Liberty, Texas's

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compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Liberty, Texas's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Liberty, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended September 30, 2024.

Report on Internal Control over Compliance

Management of the City of Liberty, Texas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Liberty, Texas's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Liberty, Texas's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Liberty, Texas as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Liberty, Texas's basic financial statements. We issued our report thereon dated February 7, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

This report is intended solely for the information and use of, management, governing body, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

BrooksWatson & Co.

BrooksWatson & Co., PLLC
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032
February 7, 2025

City of Liberty, Texas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2024

I. SUMMARY OF PRIOR YEAR AUDIT FINDINGS:

None.

City of Liberty, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2024

I. SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

Type of auditor's report issued:

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

Internal control over financial reporting:

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

Federal Awards

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

Internal control over major program compliance:

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

City of Liberty, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2024

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii

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

II. FINANCIAL STATEMENT FINDINGS:

Material Weakness:

Finding 2024-001:

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

Condition and Context: For the year ended September 30, 2024, management requested the auditor to prepare a draft of the City's financial statements and the related notes. Management reviewed, approved, and accepted responsibility for those statements prior to their issuance.

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

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

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

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

III. FEDERAL AWARDS FINDINGS:

None.

City of Liberty, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2024

Federal Grantor/Pass-through Agency/Program Name	Program/Grant/ Project Number	CFDA Number		Expenditures
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass-through Texas Department of Housing and Community Affairs				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-20-DW-48-001	14.228	$	4,812,954
Pass-through Texas General Land Office				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	24-065-67-E598	14.228		20,800
Pass-through Texas Department of Agriculture				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	CDV21-0052	14.228		254,096
	Total U.S. Housing and Urban Development			5,087,850
	TOTAL PROGRAMS		$	5,087,850

City of Liberty, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2024

Note 1: BASIS OF ACCOUNTING

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

Note 2: INDIRECT COST RATE

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

CITY OF LIBERTY

City Council
Agenda Item Form

Meeting Date: February 11, 2025

Agenda Wording: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS ORDERING A GENERAL ELECTION TO BE HELD ON THE 3RD DAY OF MAY, 2025 FOR THE PURPOSE OF ELECTING 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 3, 2025, for the purpose of electing three (3) City Council Members. Those Council Members whose terms expire in May are: Council Members Dennis Beasley, Debbie Dugger and Libby Simonson.

Additionally, City Council is requested to authorize the Mayor to execute an Election Services Contract with the Liberty County Clerk Office.

Funding Source: General Fund

Staff Recommendation: Staff recommends approval of the ordinance calling for an election on May 3, 2025, and authorizing the Mayor to execute an Election Services Contract with the Liberty County Clerk Office.

Ordinance

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIBERTY, TEXAS ORDERING A GENERAL ELECTION TO BE HELD ON THE 3RD DAY OF MAY, 2025 FOR THE PURPOSE OF ELECTING 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 3rd day of May 2025, at which election the qualified voters of the City will elect 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 2025 Joint Election Agreement and Elections Services Contract. The City Council authorizes the Mayor to sign the 2025 Joint Election Agreement and Election Services Contract with the Liberty County Clerk Office.

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 3, 2025, from 7:00 a.m. until 7:00 p.m. at the following polling places. The Liberty County Clerk Office shall have the authority to add and/or remove polling locations as deemed appropriate.

Pct. 3 Hardin City Hall, 142 C.R. 2010, Hardin, Texas (Curbside voting available)
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. 22 Dayton Community Center, 801 S. Cleveland St., Dayton, Texas (Curbside voting available)

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

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

- Monday, April 21st through Friday, April 25th from 9:00 a.m. to 6:00 p.m.
- Saturday, April 26th from 7:00 a.m. to 7:00 p.m.,
- Sunday, April 27th from 1:00 p.m. to 7:00 p.m.
- Monday, April 28th and Tuesday, April 29th 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 2025 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 11th day of February 2025.

____

Mayor
City of Liberty, Texas

ATTEST:

____

City Secretary
City of Liberty, Texas

2025 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 ____________________, 2025, by and between Lee Haidusek Chambers, Liberty County Clerk, hereinafter referred to as the “Contracting Officer,” and the City of Liberty, 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 3, 2025 election.

Duties and Services of the Contracting Officer.

Election services, equipment, and materials described in this contract provided by the Contracting Officer. The election shall be conducted utilizing countywide polling places as normally ordered by the Commissioners Court. 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 general LPS elections 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 LPS, 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 ballots for the LPS.

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 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 LPS.

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 Early Voting Ballot Board (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: City of Liberty
City Secretary

Mailing Address: 1829 Sam Houston St.
Liberty, TX 77575

Tel.: 936-336-3684

Fax: 936-336-9846

Email: citysecretary@cityofliberty.org

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: Mayor

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;
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, 2025, and ending on April 29, 2025.
Hours of early voting will be:

Monday through Friday, April 22nd to 25th—9:00 A.M. to 6:00 P.M.
Saturday, April 26th—7:00 A.M. to 7:00 P.M; Sunday, April 27th—1:00 P.M to 7:00 P.M.
Monday through Tuesday, April 28th to 29th—7:00 A.M. to 7:00 P.M.

Election Day voting will be conducted on Saturday, May 3, 2025, between the hours of 7:00 A.M. and 7:00
P.M. at the following locations:

Pct. 3 Hardin City Hall, 142 C.R. 2010, Hardin, Texas (Curbside voting available)
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. 22 Dayton Community Center, 801 S. Cleveland St., Dayton, Texas (Curbside voting available)
(Additional locations will be added once the full list of Local Political Subdivisions calling an election is known. For notice purposes, the LPS should post these locations and the location normally used for its election.)

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 3, 2025, ELECTION (to be presented after February 14, 2025)*

Judge and Clerks**	$_____________
Pickup and delivery of equipment:	$_____________
Election Equipment Rental: ***	$_____________
Subtotal for Sharable Costs:	$_____________
Early Voting Ballot Board (for provisional and mail votes)	$_____________
Central Counting Station Judges/Clerks	$_____________
Programming of ballots and voting system	$_____________
Election paper and supplies	$_____________
Subtotal:	$_____________
10% Administrative Fee Payable to Liberty County Clerk	$_____________
Grand Total Estimated Election Expenses:	$_____________

*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 11, 2025

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 AND RATIFYING THE EXPENDITURE OF FUNDS FOR AN EMERGENCY REPAIR TO THE SANITARY SEWER LINE BETWEEN LAKELAND DRIVE AND TEXAS STREET.

Department: Public Works

Subject: Emergency Sanitary Sewer Line Repairs

Background: The sanitary sewer line between Lakeland and Texas that serves Lakeland from Royal to north of Grand, Canfield, Sue and Robbie Streets failed at several locations. The failures resulted in sewer blockages affecting several residences. The emergency repairs included pipe bursting 883 feet of 8-inch sewer line between Lakeland and Texas, the installation of two new manholes, and the removal of two existing manholes and installation of new sewer taps. The cost of repairs was $61,435.00

Funding Source: Funds are available in the Water/Wastewater Fund.

Staff Recommendation: Staff recommends approval of the resolution ratifying the expenditure of funds to repair the sanitary sewer line.

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

Meeting: 2/11/20256:00 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, APPROVING AND RATIFYING THE EXPENDITURE OF FUNDS FOR AN EMERGENCY REPAIR TO THE SANITARY SEWER LINE BETWEEN LAKELAND DRIVE AND TEXAS STREET.

WHEREAS, the sanitary sewer line between Lakeland Drive and Texas Street that serves Lakeland Drive from Royal Street to north of Grand Avenue, Canfield Street, Sue Street, and Robbie Street, failed at several locations; and

WHEREAS, the failures resulted in sewer blockages affecting several residences; and

WHEREAS, the emergency repairs included pipe bursting 883 feet of 8-inch sewer line between Lakeland Drive and Texas Street, the installation of two (2) new manholes, the removal of two (2) existing manholes, and installation of new sewer taps; and

WHEREAS, the cost of the emergency repairs was $61,435.00.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty, Texas, hereby approves and ratifies the expenditure of funds for an emergency repair to the sanitary sewer line between Lakeland Drive and Texas Street in the amount of $61,435.00.

PASSED AND APPROVED this ____ day of ____________________, 2025.

____
Mayor
City of Liberty, Texas

ATTEST:

____
City Secretary
City of Liberty, Texas