

**NOTICE OF PUBLIC MEETING**  
**LORENA CITY COUNCIL**  
**MONDAY, JULY 15, 2024 6:30 P.M.**  
**LORENA CITY HALL**  
**107-A S. FRONTAGE ROAD, LORENA TEXAS**

THE PUBLIC WILL BE ABLE TO JOIN THE MEETING BY VIDEOCONFERENCE  
AT THE FOLLOWING LINK <https://meet.goto.com/546018173>

The City Council Meeting will be opened to the public.

Questions and comments on items listed on the agenda may be emailed no later than NOON on the day of the meeting to the City Secretary Monica Hendrix via email to [mhendrix@lorenatx.gov](mailto:mhendrix@lorenatx.gov)

**AGENDA**

**1. Call to Order/Roll Call.**

**2. Pledge of Allegiance.**

**3. Citizens questions or comments.**

*At this time any person with business before the Council not scheduled on the agenda may speak to the Council. Comments are limited to three (3) minutes, and this time is not transferable. Under the Texas Open Meetings Act, the Council is prohibited from discussing, responding, or acting on any comments or items that have not been properly posted on the agenda. This forum is limited to a total of 30 minutes.*

**4. Approval of Minutes:**

    a. June 17, 2024

**5. Presentaion of ten-year service award to Melissa Thomas.**

**6. Discussion and possible action on Resolution 2024-0715-01 adopting the 2024 Investment Policy.**

**7. Presentation of Summary of Cash and Investments and Budget reports as of 6/30/2024.**

**8. Presentation and discussion of proposed FY 2024-2025 budget.**

**9. Discussion and possible action to set dates and times for budget public hearing, tax rate hearing and adoption date for budget and tax rate.**

**10. Discussion and possible action on the appointment and re-appointment of Planning and Zoning Commission members for a two-year term.**

**11. Discussion and possible action on the appointment and re-appointment of Board of Adjustment members.**

**12. Discussion and possible action awarding the Well #3 Generator Improvements to McDonald Municipal & Industrial in the amount of \$474,469.00.**

**13. Discussion and possible action on Resolution 2024-0715-02 authorizing the acceptance of Federal Grant funds for the purchase of new body worn cameras and accessories for the Police Department.**

**14. Police Department Report.**

    a. June 2024 Monthly report

**15. City Manager Report.**

    a. Peter Rivas SRO of the year award  
    b. Street project update.  
    c. Watermain improvement study by KPA.  
    d. Progress of ARPA projects.

**16. Future Agenda Items.**

**17. Executive Session pursuant to Section 551.072 of the Texas Government Code, Deliberations about Real Property: (a.) To deliberate the purchase, exchange, lease or value of real property.**

**18. Reconvene into open session and take any action based on discussions held in executive session under Agenda Item 17:**

    (a.)The purchase, exchange, lease or value of real property.

**19. Adjourn**

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the City of Lorena, Texas, was posted on the front door at the Lorena City Hall and the city website on July 11, 2024.

Monica Hendrix

Monica Hendrix-City Secretary

PURSUANT TO SECTION 551.127 OF THE TEXAS GOVERNMENT CODE, AND IN CONJUNCTION WITH THE GUIDANCE AND PROVISIONS PROVIDED BY THE GOVERNOR OF TEXAS IN THE DECLARATION OF DISASTER ENACTED MARCH 13, 2020, MEMBERS OF THE CITY COUNCIL MAY BE PARTICIPATING REMOTELY IN COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT, AS TEMPORARILY MODIFIED BY THE GOVERNOR.

*Attendance by Other Elected or Appointed Officials – NOTICE OF POSSIBLE QUORUM: It is anticipated that members of City Council or other city board, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.*

In compliance with the American with Disabilities Act, the City of Lorena will provide reasonable accommodations for persons attending and/or participating in City Council meetings. The facility is wheelchair accessible, with handicap parking available at the side of the building. Requests for sign interpreters or special services must be received seventy-two (72) hours prior to the meeting by calling the City Secretary at 254-857-4641.

#### PROCEDURES FOR CITIZEN PARTICIPATION AT MEETINGS

The meetings will be streamed live on the City of Lorena's Facebook page.

Citizens who wish to address the Council on any item on the agenda or under the hearing of visitors, must submit questions via email to the City Secretary Monica Hendrix @ mhendrix@lorenatx.gov or in person at Lorena City Hall at 107-A S. Frontage Road by NOON on the day of the meeting. Your comments will be read into the records during the meeting.

Council may not comment publicly on issues raised during citizen comments that are not listed on the agenda but may direct the City Manager to resolve or request the matter to be placed on a future agenda. Such public comments shall not include any "deliberation" as defined by Chapter 551 of the Government Code, as now or hereafter amended.

#### City Council Meeting 7-15-2024

Jul 15, 2024, 6:30 – 8:30 PM (America/Chicago)

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AT THE FOLLOWING LINK <https://meet.goto.com/866908149>

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**MINUTES**

**1. Call to Order/Roll Call.**

Mayor Ross called the meeting to order at 6:30 p.m. Council members present were Mayor Tommy Ross, Katrina George, Emily McKenzie, Brad Wetzel and Kelly Yarbrough. Jason Blanek was present via teleconference.

City Staff present were Monica Hendrix, Kyler Jones, Linda Klump, Kevin Neal and Scott Holt and Peter Rivas.

**2. Pledge of Allegiance.**

Mayor Ross led the Pledge of Allegiance.

**3. Citizens questions or comments.**

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**4. Approval of Minutes:**

**a. May 20, 2024**

MOTION: Emily McKenzie motioned to approve the May 20, 2024 minutes.

SECOND: Brad Wetzel

FOR: Blanek, George and Yarbrough.

AGAINST: none

ABSENT: none

Motioned carried 5-0.

**5. Presentaion of thirty-year service award to Monica Hendrix and fifteen-year service award to Kevin Neal.**

Mayor Ross presented service awards to Monica Hendrix and Kevin Neal and thanked them for their service to Lorena.

**6. Discussion and possible action on Ordinance 2024-0617-01 providing for a collection fee for delinquent utility bills.**

Linda Klump reported that in November 2023 the council approved for staff to contract with a collection agency for delinquent utility bills. MVBA is the company that does collections for our

Municipal Court. MVBA charges thirty percent of the total due for their services. By approving this ordinance, the thirty percent fee will be paid by the delinquent customer and not the city for any collections made by MVBA.

MOTION: Kelly Yarbrough motioned to appoved Ordinance 2024-0617-01.

SECOND: Emily McKenzie

FOR: Blanek, George and Wetzel.

AGAINST: None

ABSENT: None

Motion carried 5-0.

**7. Discussion and possible action authorizing the City Manager to enter into an agreement with KPA Engineering to bid road improvements for Cindy Lane.**

City Manager Kevin Neal explained the city has identified several roadway improvement projects that need immediate attention and the summer months are the ideal time to do road construction. Neal reminded council that in May 2024, the citizens of Lorena voted and passed an election proposition that will allow the city to use sales tax revenue for road maintenance. The project on top of the list is the overdue road improvements to Cindy Lane. The City has asked KPA to provide an opinion of probable cost for the needed improvements. KPA's estimate is \$130,000.00. This estimate includes engineering, bidding, on-site representation, construction, and inspection. Finance Officer Linda Klump has verified that the city can fund this project and then repay ourselves with the funds collected through the sales tax. This method of funding would allow the City to complete the overdue road improvements this summer, when conditions are ideal for this type of work, ahead of the City actually receiving the funds through sales tax. This funding would either loan funds from the general fund capital project fund with repayment when the sales tax funds become available to the City, or by showing a negative balance in the newly created street maintenance fund and offsetting that negative balance when the tax funds become available to the City. Staff is currently waiting to hear back from our auditor for clarification on the preferred accounting method for this funding opportunity.

MOTION: After discussion Emily McKenzie motioned to authorize the City Manger to enter into an agreement with KPA Engineering to bid road improvements for Cindy Lane.

SECOND: Brad Wetzel

FOR: Blanek, George and Yarbrough.

AGAINST: none

ABSENT: none

Motioned carried 5-0.

**8. Discussion and possible action casting votes for the Place 5 Director of the McLennan County Rural Transit District Board of Directors.**

Mayor Ross informed council each city has 20 votes to split between the nominees. Only 10 of those votes may be cast for the City's own nominee. Since there are 3 nominees, council consensus is to give our nominee 10 votes and split the other 10 votes to the other two nominees.

MOTION: Brad Wetzel motioned to give nominee Jason Blanek 10 votes, nominee Henry Rolfe 5 votes, and nominee Michael Baker 5 votes.

SECOND: Katrina George

FOR: Blanek, McKenzie and Yarbrough.

AGAINST: none

ABSENT: none

Motioned carried 5-0.

**9. Discussion and possible action to appoint the following applicants to the EDC Board of Directors:**

**A. Elliot Kelly to open seat 6 term expiring October 2024**

**B. Lane Wakefield to open seat 7 term expiring October 2025**

Mayor Ross spoke and says that after reviewing the resumes, both applicants are definitely qualified for the EDC Board but he has concerns about both men. Ross explained being a part of the EDC Board, you promote Lorena. Ross explained the Interstate-35 is by far our biggest and best asset and Lorena ISD is the second best asset. Ross went on to say that he doesn't care what the men do with the school district, that is not his business. Ross explained when you represent Lorena, you need to be unified and walk out there straight. Ross also stressed that he does not have a vote but does not

recommend the men to the board. There was lengthy conversation about the appointments and council members gave their thoughts.

MOTION: Katrina George motioned to not approve these two individuals to the EDC board and continue looking.

SECOND: Emily McKenzie

The two candidates spoke and gave their thoughts.

FOR: Blanek, George and McKenzie

ABSTAIN: Yarbrough and Wetzel

AGAINST: None

ABSENT: None

Motion carried 3 ayes and 2 absents.

## **10. Police Department Report.**

### **1. May 2024 Monthly report**

Police Chief Scott Holt informed council monthly report is in packet. Holt explained that Jennifer Herrin is responsible for the report and what a great job she does.

## **11. City Manager Report.**

### **1. Street project update.**

Signed last change order for culverts and these are a special egg-shaped culvert with a six week lead time. This is because the ditch is deep.

### **2. Watermain improvement study by KPA.**

Neal explained the recorder for pressure was submerged during the rain event and data was not received. A new recorder will be installed tomorrow for the data needed.

### **3. Progress of ARPA projects**

Neal explained there are two ARPA projects. One is to re-route the water main under the old Raymonds Steakhouse building that will be bid in August. The second one is the well #3 generator that will be bid in September.

### **4. Annual Animal Control Report**

Neal discussed the cost of animal control with the Waco Animal Shelter. Neal says that Lorena does their best to locate owners before taking the dogs to the shelter.

## **12. Future Agenda Items.**

Mayor Ross reminded council of numerous meetings in the next month for budget and tax rate hearings and to be mindful of them.

## **13. Adjourn**

Due to no further business the meeting adjourned at 7:35 p.m.

These minutes were approved this 15th day of July 2024.

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Tommy Ross, Mayor

Attest:

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Monica Hendrix, City Secretary

Subject:

Discussion and possible action on RESOLUTION 2024-0715-2024; A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LORENA, TEXAS AMENDING THE CITY OF LORENA INVESTMENT POLICY; DESIGNATING INVESTMENT OFFICERS; AND DETERMINING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED WAS NOTICED AND HAS BEEN OPEN TO THE PUBLIC AS REQUIRED BY LAW

Background Information:

In compliance with the Public Funds Investment Act the City of Lorena adopted an investment policy, Resolution R-112095, in 1995. As required by the Public Funds Investment Act that policy is subject to annual review. The Act also requires the designation of individuals to act as investment officers for the City.

Current Findings:

The Public Funds Investment Act and City of Lorena Investment Policy require an annual review of the City's approved policy. The attached 2024 Investment Policy is unchanged from the policy adopted April 17, 2023.

Recommendation:

Staff recommends adopting Resolution 2024-0715-2024, amending the Investment Policy and designating Kevin Neal and Linda Klump as investment officers.

# CITY OF LORENA

## 2024 INVESTMENT POLICY

### I. POLICY

It is the policy of the City of Lorena (City) that, after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to City funds. The City's investment portfolio shall be designed and managed in a manner designed to maximize this revenue source, to be responsive to public trust, and to comply with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- Safety and preservation of principal
- Maintenance of sufficient liquidity to meet operating needs
- Public trust from prudent investment activities
- Optimization of interest earnings on the portfolio

### II. PURPOSE

The purpose of this investment policy is to comply with all current requirements of the Texas Public Funds Investment Act, Section 2256 of the Texas Government Code, which require each Entity to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy, as approved by the City Council, addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

### III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City. These funds are accounted for in the City's Annual Comprehensive Financial Report and include:

- General Fund, including reserved funds for Seizures and Forfeitures
- Finance Corporation Funds

- Economic Development Corporation Funds
- Tax Increment Reinvest Zone Funds
- Capital Projects Funds
- Equipment Replacement Funds
- Utility Funds
- Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Any new fund created by the City, unless specifically exempted from this Policy.

The City may consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds.

#### IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with four primary objectives, listed in order of priority: safety, liquidity, public trust, and yield, expressed as optimization of interest earnings. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

##### Safety [PFIA 2256.005(b)(2)]

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk – the risk of loss due to the failure of the issuer or backer of the investment. The City will minimize credit risk by:
  - Limiting investments to the safest types of investments
  - Pre-qualifying the financial institutions and broker/dealers with which the City will do business
  - Diversifying the investment portfolio so that potential losses on individual issuers will be minimized.

- Interest Rate Risk – the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates. The City will minimize interest rate risk by:
  - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
  - Investing operating funds primarily in certificates of deposit, shorter term securities, or local government investment pools functioning as money market mutual funds.
  - Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

#### Liquidity [PFIA 2256.005(b)(2)]

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands.

#### Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

#### Yield (Optimization of Interest Earnings) [PFIA 2256.005(b)(3)]

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above.

## **V. RESPONSIBILITY AND CONTROL**

#### Delegation of Authority [PFIA 2256.005(f)]

##### **Governing Body**

The governing body will retain ultimate fiduciary responsibility for the portfolios. The governing body will receive quarterly reports, designate investment officers and annually review the investment policy making any changes necessary by adoption.

### Investment Officers

In accordance with the Public Funds Investment Act, the City Council designates the City Manager and the Finance Officer as the City's Investment Officers. An Investment Officer is authorized to execute investment transactions on behalf of the City. All participants in the investment process shall seek to act responsibly as custodians of the public trust. No person may engage in an investment transaction or the management of City funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to the Investment Officers is effective until rescinded by the City Council.

### Investment Committee

The City of Lorena may seek to establish an investment committee to provide guidance to investment officers.

### Quality and Capability of Investment Management [PFIA 2256.005(b)(3)]

The City shall provide periodic training in investments for the designated Investment Officers and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the Public Funds Investment Act.

### Training Requirement (PFIA 2256.008)

In accordance with the Public Funds Investment Act, designated Investment Officers shall attend an investment training session no less often than every two years commencing the first day of the City's fiscal year and consisting of the two consecutive fiscal years after that date, and shall receive not less than 8 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an independent source approved by the City Council. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom the City may engage in an investment transaction. Thus, these independent sources will be training sessions sponsored by the Government Treasures Organization of Texas (GTOT), Center For Public Management at the University of North Texas (UNT), Government Finance Officers Association of Texas (GFOAT), Texas Municipal League (TML), North Central Texas Council of Governments (NCTCOG), Association of Public Treasurers United States & Canada (APT US & C), and Government Finance Officers Association (GFOA).

### Internal Controls

The City Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the city are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the City Manager shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points.

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.

### Prudence (PFIA 2256.006)

The standard of prudence to be applied by Investment Officers shall be the “prudent investor” rule. This rule states that “Investments shall be made with judgement and care, under prevailing circumstances that a person of prudence, discretion, and intelligence exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.” In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the City’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of the City.

### Indemnification

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment’s credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

### Ethics and Conflicts of Interest [PFIA 2256.005(i)] and

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An Investment Officer of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council. For purposes of this subsection, an investment officer has a personal business relationship with a business organization if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

## VI. SUITABLE AND AUTHORIZED INVESTMENTS

### Portfolio Management

The City currently has a “buy and hold” portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Cash flow needs of the City require that the investment be liquidated.

## Investments [PFIA 2256.005(b)(4)(A)]

City funds governed by this policy may be invested in the instruments described below, all of which are authorized by Chapter 2256 of the Texas Government Code (Public Funds Investment Act). Investment of City funds in any instrument or security not authorized for investment under the Act is prohibited. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

### I. Authorized

1. Obligations of the United States of America, its agencies and instrumentalities, including the Federal Home Loan Bank.
2. Certificates of Deposit issued by a bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas, that is
  - Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor or
  - Secured by US Treasury or Agency issues whose market value is 102% of the City's investment, pledged and held with the City's custodial bank.
3. Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or its agencies and instrumentalities. These shall be pledged to the City, held in the City's name, and deposited at the time the investment is made with the City's custodial bank. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Master Repurchase Agreement must be signed by the bank/dealer prior to investment in a repurchase agreement. All repurchase agreement transactions will be on a delivery vs. payment basis. Securities received for repurchase agreements must have a market value greater than or equal to 102 percent at the time funds are disbursed.
4. Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the City Council.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. (PFIA 2256.021)

II. Not Authorized [PFIA 2256.009(b)(1-4)]

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or a maturity date of over 10 years are strictly prohibited.

## VII. INVESTMENT PARAMETERS

Maximum Maturities [PFIA 2256.005(b)(4)(B)]

The longer the maturity of investments the greater their price volatility. Therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

The City attempts to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than two (2) years from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

Because no secondary market exists for repurchase agreements, the maximum maturity shall be 120 days except in the case of a flexible repurchase agreement for bond proceeds. The maximum maturity for such an investment shall be determined in accordance with project cash flow projections and the requirements of the governing bond ordinance.

The composite portfolio will have a weighted average maturity of 365 days or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security. [PFIA 2256.005(b)(4)(C)]

Diversification [PFIA 2256.005(b)(3)]

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),
- Investing in investments with varying maturities,

- Investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs) or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following maximum limits, by instrument, are established for the City's total portfolio:

1. <u>U.S. Treasury Securities</u>	<u>100%</u>
2. <u>U.S. Agencies and Instrumentalities</u>	<u>100%</u>
3. <u>Certificates of Deposit</u>	<u>100%</u>
4. <u>Repurchase Agreements*</u>	<u>50%</u>
5. <u>Authorized Pools**</u>	<u>100%</u>

\*Excluding flexible repurchase agreements for bond proceeds investments \*\*Bond funds may be invested at 100% in authorized pools

## VIII. SELECTION OF BANKS AND DEALERS

### Depository (Chapter 105, Texas Local Government Code)

At least every five years a Depository shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP). Due to limited competition within the City of Lorena, the City will consider applications received from banks, credit unions, and/or saving associations that are not doing business within the city of Lorena. The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the bid form
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

### Authorized Brokers/Dealers (PFIA 2256.025)

The City shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with the City. Those firms that request to become qualified bidders for securities transactions will be required to provide a completed broker/dealer questionnaire that provides information

regarding creditworthiness, experience and reputation and 2) a certification stating the firm has received, read and understood the City's investment policy and agree to comply with the policy. Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories. All investment providers, including financial institutions, banks, and local government investment pools, must sign a certification acknowledging that the organization has received and reviewed the City's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's policy. [PFIA 2256.005(k-l)]

### Competitive Bids

It is the policy of the City to require competitive bidding for all individual security purchases and sales except for: a) transactions with local government investment pools and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution.

### Delivery vs. Payment [PFIA 2256.005(b)(4)(E)]

Securities shall be purchased using the delivery vs. payment method with the exception of investment pools. Funds will be released after notification that the purchased security has been received.

## IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

### Safekeeping and Custodian Agreements

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the City shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third party custodian designated by the City and pledged to the City as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by a Federal Reserve bank or branch of a Federal Reserve bank approved by the City.

### Collateral Policy (PFCA 2257.023)

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all City funds on deposit with a depository bank, other than investments. In order to anticipate market changes and provide a level of

security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the City may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party that the City has a current custodial agreement. The City Manager is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

#### Collateral Defined

The City shall accept only the following types of collateral:

- FDIC insurance coverage
- Obligations of the United States or its agencies and instrumentalities
- Direct obligations of the state of Texas or its agencies and instrumentalities
- Federal Home Loan Bank letters of credit
- Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States
- Obligations of the state of Texas, agencies, counties, cities, and other political subdivisions of the state of Texas rated as to investment quality by a nationally recognized rating firm not less than AA and insured AAA or its equivalent with a remaining maturity of ten (10) years or less

#### Subject to Audit

All collateral shall be subject to inspection and audit by the Finance Officer or the City's independent auditors.

## X. PERFORMANCE

#### Performance Standards

The City's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the City.

### Performance Benchmark

It is the policy of the City to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the City shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value. The City's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on the ninety-one (91) day U.S. Treasury Bills rate.

## XI. REPORTING (PFIA 2256.023)

### Quarterly

The Investment Officer shall prepare an investment report on a quarterly basis that describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council. The report will be signed or e-signed by each Investment Officer and will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of the City's investment portfolio with state law and the investment strategy and policy approved by the City Council.

### Annually

The City Council shall review and approve the Investment Policy and investment strategies at least annually and be documented by rule, order, ordinance or resolution which shall include any changes made.

#### Compliance Audit

An independent auditor will perform a formal annual review of the quarterly reports in conjunction with the annual financial audit and the results will be reported to the governing body [PFIA 2256.023(d)].

#### Monitoring Market Value [PFIA 2256.005(b)(4)(D)]

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body quarterly in a written report.

### XII. INVESTMENT POLICY ADOPTION [PFIA 2256.005(e)]

The City's investment policy shall be adopted by resolution of the City Council. It is the City's intent to comply with state laws and regulations. The City's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of the City. The City Council shall adopt a resolution stating that it has reviewed the policy and investment strategies annually, approving any changes or modifications.

**RESOLUTION 2024-0715-2024**

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LORENA, TEXAS AMENDING THE CITY OF LORENA INVESTMENT POLICY; DESIGNATING INVESTMENT OFFICERS; AND DETERMINING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED WAS NOTICED AND HAS BEEN OPEN TO THE PUBLIC AS REQUIRED BY LAW**

**WHEREAS**, Resolution R-112095 adopted an Investment Policy governing investment of City funds in compliance with the Public Funds Investment Act.

**WHEREAS**, the Public Funds Investment Act requires an annual review of public funds investment policies and strategies by conducted.

**WHEREAS**, the Public Funds Investment Act requires that Investment Officers by named.

**WHEREAS**, all ordinances, resolutions, or parts thereof, that are in conflict or inconsistent with any provisions of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters regulated, herein.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LORENA, TEXAS:**

That the attached Investment Policy is hereby adopted by the City of Lorena to be effective immediately.

That City Manager, Kevin Neal, and Finance Officer, Linda Klump, are hereby designated as the City of Lorena's Investment Officers

That it is hereby officially found and determined that the meeting at which this resolution is passed was noticed and has been open to the public as required by law.

**PASSED AND APPROVED** this the 15<sup>th</sup> of July, 2024.

**CITY OF LORENA, TEXAS**

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**Tommy Ross, Mayor**

**ATTEST:**

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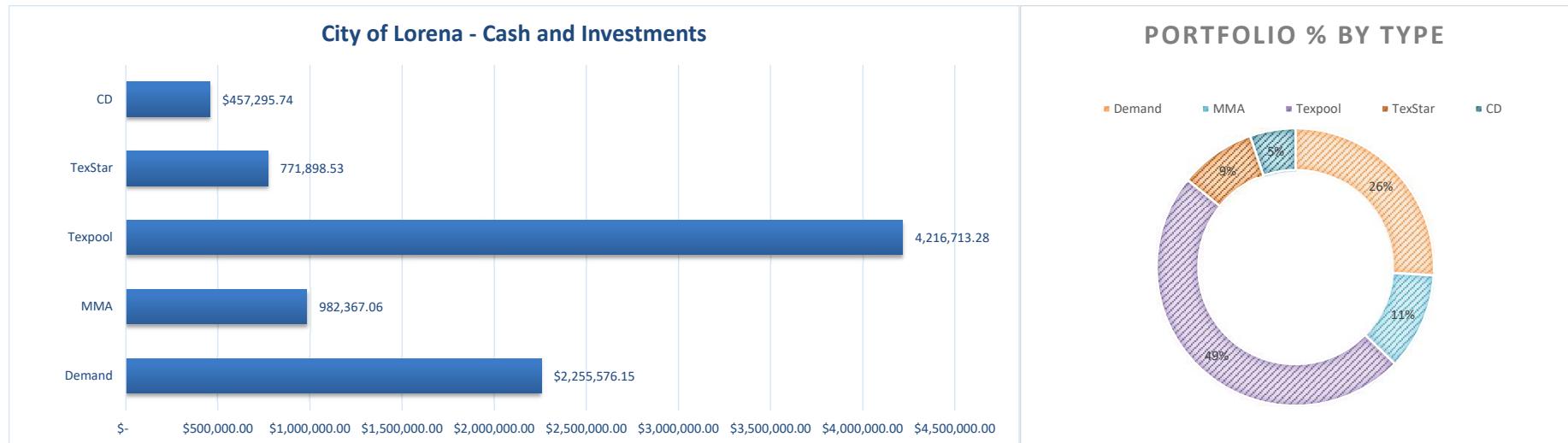
**Monica Hendrix, City Secretary**

**CITY OF LORENA**  
**SUMMARY OF CASH AND INVESTMENTS**  
**06/30/24**

	<b>Balance</b> <b>9/30/2023</b>	<b>Balance</b> <b>12/31/2023</b>	<b>Balance</b> <b>3/31/2024</b>	<b>Balance</b> <b>6/30/2024</b>	<b>Balance</b> <b>9/30/2024</b>	<b>Net</b> <b>Change</b>	<b>Calculated</b> <b>Avg Int Rate</b>	<b>Maturity</b>
<b>CASH</b>								
Cash - Pooled Operating Acct	\$ 2,521,528.17	\$ 1,715,906.33	\$ 1,663,949.50	\$ 1,711,474.53	\$ -	\$ (810,053.64)	0.050%	Demand
Cash - Emergency Checking (FNBCT)	\$ 146,189.72	\$ 146,632.34	\$ 147,071.47	\$ 147,511.91	\$ -	\$ 1,322.19	1.184%	Demand
Cash - Money Market Acct	894,783.43	903,389.74	911,779.96	920,193.78	-	25,410.35	3.690%	Demand
Cash - Savings/Share (GENCO)	5.00	5.00	5.00	5.00	-	-	0.000%	Demand
Cash - Payroll	-	-	-	-	-	-	0.000%	Demand
<b>TOTAL UNRESTRICTED CASH</b>	<b>\$ 3,562,506.32</b>	<b>\$ 2,765,933.41</b>	<b>\$ 2,722,805.93</b>	<b>\$ 2,779,185.22</b>	<b>\$ -</b>	<b>\$ (783,321.10)</b>		
<b>RESTRICTED CASH</b>								
Restricted Cash - Forfeiture Funds	\$ 300,238.89	\$ 300,276.32	\$ 70,293.90	\$ 70,302.66	\$ -	\$ (229,936.23)	0.050%	Demand
Restricted CD (8mo) - Treasury CD #xxx0444	-	-	230,000.00	230,000.00	-	230,000.00	4.960%	9/29/2024
<b>TOTAL RESTRICTED CASH</b>	<b>\$ 300,238.89</b>	<b>\$ 300,276.32</b>	<b>\$ 300,293.90</b>	<b>\$ 300,302.66</b>	<b>\$ -</b>	<b>\$ 63.77</b>		
<b>INVESTMENTS</b>								
Extraco CD (20 mo) - UF DS #xxxx6442	\$ 52,873.29	\$ 53,134.96	\$ 53,397.91	\$ 53,575.06	\$ -	\$ 701.77	5.000%	1/26/2025
Extraco CD (8 mo) - UF DS #xxxx1192	52,720.40	52,720.40	52,720.40	54,700.85	-	1,980.45	5.000%	12/2/2024
Extraco CD (8 mo) - GF DS #xxxx1283	53,063.62	53,063.62	53,063.62	55,060.73	-	1,997.11	5.000%	12/10/2024
FNBCT CD (12 mo) - UF DS #xx2131	52,323.95	52,813.14	52,813.14	53,569.79	-	1,245.84	4.250%	5/17/2025
Genco CD (12 mo) - GF #xx1632	10,134.70	10,150.26	10,269.74	10,389.31	-	254.61	4.670%	10/19/2024
Texpool - Pooled Investment	616,558.37	624,936.46	784,436.74	794,875.68	-	178,317.31	5.237%	Demand
TexStar - Pooled Investment	598,830.98	606,912.46	614,978.34	623,444.54	-	24,613.56	5.238%	Demand
Texpool - Sidewalk Reserve	12,724.93	12,937.60	13,117.19	13,354.04	-	629.11	5.237%	Demand
Texpool - 2022 Street Bonds	2,092,671.79	1,135,286.43	576,075.85	265,016.51	-	(1,827,655.28)	5.237%	Demand
Texpool - GF Equipment Reserve	424,039.63	429,801.68	353,797.98	358,506.17	-	(65,533.46)	5.237%	Demand
Texpool - Park Land Ded Reserve	-	-	21,922.87	22,214.62	-	22,214.62	5.237%	Demand
Texpool - GF Capital Project Reserve	574,088.05	581,889.02	671,244.21	680,176.85	-	106,088.80	5.237%	Demand
Texpool - UF Equipment Reserve	376,815.55	381,935.93	387,092.31	392,243.54	-	15,427.99	5.237%	Demand
Texpool - UF Meter Reserve	24,094.12	24,421.52	24,751.23	25,080.61	-	986.49	5.237%	Demand
Texpool - UF Capital Projects	836,717.39	850,028.86	859,404.63	870,841.21	-	34,123.82	5.237%	Demand
Texpool - Impact Fees	25,097.00	25,496.27	25,777.49	26,120.52	-	1,023.52	5.237%	Demand
Texpool - 2018 TIRZ	223,573.72	226,611.76	194,635.87	197,241.45	-	(26,332.27)	5.237%	Demand
Texpool - UF Debt Service	143,060.79	145,004.78	146,939.81	148,895.21	-	5,834.42	5.237%	Demand
TexStar - UF Debt Service	142,659.70	144,587.97	146,506.55	148,453.99	-	5,794.29	5.238%	Demand
<b>TOTAL INVESTMENTS</b>	<b>\$ 6,312,047.98</b>	<b>\$ 5,411,733.12</b>	<b>\$ 5,042,945.88</b>	<b>\$ 4,793,760.68</b>	<b>\$ -</b>	<b>\$ (1,518,287.30)</b>		
<b>SUB-TOTAL CASH AND INVESTMENTS</b>	<b>\$ 10,174,793.19</b>	<b>\$ 8,477,942.85</b>	<b>\$ 8,066,045.71</b>	<b>\$ 7,873,248.56</b>	<b>\$ -</b>	<b>\$ (2,301,544.63)</b>		

**ECONOMIC DEVELOPMENT CORPORATION, LORENA, TEXAS**  
**SUMMARY OF CASH AND INVESTMENTS**  
**06/30/24**

	<b>Balance 9/30/2023</b>	<b>Balance 12/31/2023</b>	<b>Balance 3/31/2024</b>	<b>Balance 6/30/2024</b>	<b>Balance 9/30/2024</b>	<b>Net Change</b>	<b>Calculated Avg Int Rate</b>	<b>Maturity</b>
Restricted Cash - EDC Checking	\$ 251,476.36	\$ 237,261.24	\$ 269,316.93	\$ 326,282.05	\$ -	\$ 74,805.69	0.000%	Demand
Money Market Account	61,104.04	61,482.63	61,828.89	62,173.28	-	1,069.24	2.230%	Demand
Texpool - EDC	405,605.13	411,116.70	416,602.97	422,146.87	-	16,541.74	5.237%	Demand
<b>SUB-TOTAL CASH AND INVESTMENTS</b>	<b>\$ 718,185.53</b>	<b>\$ 709,860.57</b>	<b>\$ 747,748.79</b>	<b>\$ 810,602.20</b>	<b>\$ -</b>	<b>\$ 92,416.67</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 10,892,978.72</b>	<b>\$ 9,187,803.42</b>	<b>\$ 8,813,794.50</b>	<b>\$ 8,683,850.76</b>	<b>\$ -</b>	<b>\$ (2,209,127.96)</b>		



I certify that, to the best of my knowledge, the above schedule accurately reflects the cash and investments held by the City of Lorena.

*Linda Klump*

Linda Klump  
Finance Officer

*Kevin A. Neal*

Kevin A. Neal  
City Manager

City of Lorena  
Combined Funds  
**June 30, 2024**

	Page #	FUND #	Total Revenues	Total Expenditures	Net Rev/Exp
General Fund	2	10	1,644,223.84	1,333,365.03	310,858.81
Designated Revenue Fund	3	15	270.80	41,903.33	(41,632.53)
Economic Development Fund	4	20	193,286.08	78,626.95	114,659.13
TIRZ Debt Service Fund	5	24	175,974.75	175,974.75	-
TIRZ Project Fund	6	25	181,404.81	185,738.75	(4,333.94)
Gen Fund Capital Project Fund	7	30	195,592.14	2,022,363.19	(1,826,771.05)
Gen Fund Debt Service Fund	8	40	328,980.68	231,200.00	97,780.68
Utility Fund	9	50	1,606,487.28	1,430,677.99	175,809.29
Sanitation Fund	10	51	211,570.82	178,035.39	33,535.43
ARPA Grant Fund	11	52	88,767.50	88,767.50	-
Utility Fund Capital Project Fund	12	53	136,916.66	122,526.75	14,389.91
Utility Fund Debt Service Fund	13	54	171,501.71	192,121.01	(20,619.30)
COMBINED FUNDS			<u>4,935,247.87</u>	<u>6,123,203.97</u>	<u>(1,187,956.10)</u>

City of Lorena  
General Fund - Fund 10  
June 30, 2024

	10/01/23	03/31/24				Quarter	06/30/24	Remaining	
	Budget	YTD	Apr-24	May-24	Jun-24	Total	YTD	Budget	
Property Taxes	634,313.00	602,390.99	8,745.35	10,317.09	7,256.31	26,318.75	628,709.74	5,603.26	0.88%
Miscellaneous Taxes	320,200.00	237,525.92	30,554.70	46,735.94	36,696.13	113,986.77	351,512.69	(31,312.69)	-9.78%
Franchise Taxes	251,400.00	139,838.50	8,290.91	43,392.40	7,283.00	58,966.31	198,804.81	52,595.19	20.92%
Permits	25,000.00	14,501.05	915.00	3,908.10	7,893.36	12,716.46	27,217.51	(2,217.51)	-8.87%
Intergovernmental Revenue	265,457.00	64,844.33	82,867.89	-	-	82,867.89	147,712.22	117,744.78	44.36%
Charges & Fees	4,357.00	39,866.84	127.17	888.90	(16.94)	999.13	40,865.97	(36,508.97)	-837.94%
Fines	220,000.00	108,322.13	23,452.58	20,133.79	17,974.95	61,561.32	169,883.45	50,116.55	22.78%
Interest	25,000.00	19,591.03	3,715.51	3,763.43	3,603.84	11,082.78	30,673.81	(5,673.81)	-22.70%
Other Revenues	58,144.00	29,148.76	7,063.00	6,739.88	5,892.00	19,694.88	48,843.64	9,300.36	16.00%
 Total Revenues	 1,803,871.00	 1,256,029.55	 165,732.11	 135,879.53	 86,582.65	 388,194.29	 1,644,223.84	 159,647.16	 8.85%
 Administration	 587,515.00	 315,539.47	 42,928.81	 44,352.10	 31,602.13	 118,883.04	 434,422.51	 153,092.49	 26.06%
Police	1,119,403.00	582,635.23	97,284.20	74,577.14	75,053.90	246,915.24	829,550.47	289,852.53	25.89%
Volunteer Fire	43,195.00	30,820.88	2,448.75	1,438.29	1,703.34	5,590.38	36,411.26	6,783.74	15.70%
Streets & Parks	53,758.00	24,233.79	2,654.00	5,159.12	933.88	8,747.00	32,980.79	20,777.21	38.65%
 Total Expenditures	 1,803,871.00	 953,229.37	 145,315.76	 125,526.65	 109,293.25	 380,135.66	 1,333,365.03	 470,505.97	 26.08%
 Net Rev/Expend	 -	 302,800.18	 20,416.35	 10,352.88	 (22,710.60)	 8,058.63	 310,858.81	 (310,858.81)	

Property Taxes:	Semi-Annual allocation to TIRZ per McLennan Co
Miscellaneous Taxes:	Sales Tax (May for quarter ended Mar)
Franchise Taxes:	Electric (quarterly, May), Communications (quarterly, May), Atmos (Mar)
Intergovernmental Revenue	Includes LISD reimbursement (Apr)
Charges and Fees:	
Fines:	Revenue reports collections (not citations)
Interest:	
All Departments:	
Administration:	Personnel changes, payment timing (May, Jun)
Police:	Major vehicle repair (Cap - Apr), payment timing (May, Jun), Incode maint (May)
Volunteer Fire:	
Streets & Parks:	payment timing - animal control (May, Jun)

City of Lorena  
Designated Revenue Fund - Fund 15  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Interest	-	55.01	2.89	3.18	2.69	8.76	63.77	(63.77)	100.00%
Other Revenue	-	-	207.03	-	-	207.03	207.03	(207.03)	100.00%
<b>Total Revenues</b>	<b>-</b>	<b>55.01</b>	<b>209.92</b>	<b>3.18</b>	<b>2.69</b>	<b>215.79</b>	<b>270.80</b>	<b>(270.80)</b>	<b>100.00%</b>
State Forfeiture						-	-	-	0.00%
Treasury Forfeiture	10,000.00	40,804.46	-	562.10	-	562.10	41,366.56	(31,366.56)	-313.67%
Opoid Abatement	-	536.77	-	-	-	-	536.77	(536.77)	100.00%
<b>Total Expenditures</b>	<b>10,000.00</b>	<b>41,341.23</b>	<b>-</b>	<b>562.10</b>	<b>-</b>	<b>562.10</b>	<b>41,903.33</b>	<b>(31,903.33)</b>	<b>-319.03%</b>
<b>Net Rev/Expend</b>	<b>(10,000.00)</b>	<b>(41,286.22)</b>	<b>209.92</b>	<b>(558.92)</b>	<b>2.69</b>	<b>(346.31)</b>	<b>(41,632.53)</b>	<b>31,632.53</b>	

NEW FUND CREATED TO RECORD FORFEITURE EXPENDITURES

Other Revenue	Opioid Funds (Apr)
Treasury Forfeiture	Equipment for vehicles above budgeted in Equipment reserve fund
Opoid Abatement	drug testing supplies

City of Lorena  
Economic Development Corporation - Fund 20  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Miscellaneous Taxes	200,000.00	118,709.98	15,268.64	23,358.36	18,338.12	56,965.12	175,675.10	24,324.90	12.16%
Grants	-	-	-	-	-	-	-	-	0.00%
Interest	15,000.00	11,722.69	1,932.96	2,014.06	1,941.27	5,888.29	17,610.98	(2,610.98)	-17.41%
Other Revenues	-	-	-	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>215,000.00</b>	<b>130,432.67</b>	<b>17,201.60</b>	<b>25,372.42</b>	<b>20,279.39</b>	<b>62,853.41</b>	<b>193,286.08</b>	<b>21,713.92</b>	<b>10.10%</b>
 Economic Development	 329,093.00	 75,869.41	 -	 2,757.54	 -	 2,757.54	 78,626.95	 250,466.05	 76.11%
<b>Total Expenditures</b>	<b>329,093.00</b>	<b>75,869.41</b>	<b>-</b>	<b>2,757.54</b>	<b>-</b>	<b>2,757.54</b>	<b>78,626.95</b>	<b>250,466.05</b>	<b>76.11%</b>
<b>Net Rev/Expend</b>	<b>(114,093.00)</b>	<b>54,563.26</b>	<b>17,201.60</b>	<b>22,614.88</b>	<b>20,279.39</b>	<b>60,095.87</b>	<b>114,659.13</b>	<b>(228,752.13)</b>	

Miscellaneous Taxes: Sales Tax (May for quarter ended Mar)

Economic Development: Audit (Feb), Legal (Feb and Mar), Web and Comm (May)

City of Lorena  
TIRZ #1 East Debt Service - Fund 24  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Property Taxes	-	-	-	-	-	-	-	-	0.00%
Miscellaneous Taxes	-	-	-	-	-	-	-	-	0.00%
Other Revenue	247,893.00	175,974.75	-	-	-	-	175,974.75	71,918.25	29.01%
 Total Revenues	 247,893.00	 175,974.75	 -	 -	 -	 -	 175,974.75	 71,918.25	 29.01%
 TIRZ CO 2017	 152,668.00	 107,612.25	 -	 -	 -	 -	 107,612.25	 45,055.75	 29.51%
TIRZ CO 2018	95,225.00	68,362.50	-	-	-	-	68,362.50	26,862.50	28.21%
 Total Expenditures	 247,893.00	 175,974.75	 -	 -	 -	 -	 175,974.75	 71,918.25	 29.01%
 Net Rev/Expend	 -	 -	 -	 -	 -	 -	 -	 -	 -
 Other Rev: TIRZ CO 2017: TIRZ CO 2018:	 Transfer from TIRZ for Debt Service Semiannual Debt Service Pmt Semiannual Debt Service Pmt								

City of Lorena  
TIRZ #1 East Project Fund - Fund 25  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Property Tax	110,099.00	59,374.28	38,362.80	-	-	38,362.80	97,737.08	12,361.92	11.23%
Misc Taxes	52,500.00	-	-	-	-	-	-	52,500.00	100.00%
Contributions	222,500.00	-	-	-	-	-	-	222,500.00	100.00%
Interest	-	6,062.15	865.44	882.72	857.42	2,605.58	8,667.73	(8,667.73)	100.00%
Other Revenue	144,900.00	75,000.00	-	-	-	-	75,000.00	69,900.00	48.24%
 Total Revenues	 529,999.00	 140,436.43	 39,228.24	 882.72	 857.42	 40,968.38	 181,404.81	 348,594.19	 65.77%
 Administration	 39,500.00	 4,000.00	 2,764.00	 1,750.00	 1,250.00	 5,764.00	 9,764.00	 29,736.00	 75.28%
Sanitary Sewer Proj	152,668.00	107,612.25	-	-	-	-	107,612.25	45,055.75	29.51%
Basin G Exp Proj	95,225.00	68,362.50	-	-	-	-	68,362.50	26,862.50	28.21%
 Total Expenditures	 287,393.00	 179,974.75	 2,764.00	 1,750.00	 1,250.00	 5,764.00	 185,738.75	 101,654.25	 35.37%
 Net Rev/Expend	 242,606.00	 (39,538.32)	 36,464.24	 (867.28)	 (392.58)	 35,204.38	 (4,333.94)	 246,939.94	

Income: Semi-Annual allocation to TIRZ per McLennan Co (Mar - City, Apr - Co)  
Expenditures: Semi-annual transfers from TIRZ fund for Debt Service pmts

City of Lorena  
General Fund Capital Projects - Fund 30  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Intergovernmental Revenue	-	-	-	-	-	-	-	-	0.00%
Fines & Contributions		21,735.55	-	-	100.00	100.00	21,835.55	(21,835.55)	100.00%
Interest	95,480.00	69,210.70	8,004.26	7,005.53	6,753.10	21,762.89	90,973.59	4,506.41	4.72%
Other Revenues	112,757.00	52,807.00	9,992.00	9,992.00	9,992.00	29,976.00	82,783.00	29,974.00	26.58%
<b>Total Revenues</b>	<b>208,237.00</b>	<b>143,753.25</b>	<b>17,996.26</b>	<b>16,997.53</b>	<b>16,845.10</b>	<b>51,838.89</b>	<b>195,592.14</b>	<b>12,644.86</b>	<b>6.07%</b>
Building/Cap Proj	205,000.00	-	3,999.99	-	-	3,999.99	3,999.99	201,000.01	98.05%
Administration	5,000.00	4,930.00	-	5,857.00	-	5,857.00	10,787.00	(5,787.00)	-115.74%
Police	70,160.00	40,386.71	-	-	-	-	40,386.71	29,773.29	42.44%
Streets & Parks	130,352.00	112,894.22	16,609.48	-	-	16,609.48	129,503.70	848.30	0.65%
Street Bond Funds	2,593,076.00	1,614,102.01	222,083.78	1,500.00	-	223,583.78	1,837,685.79	755,390.21	29.13%
<b>Total Expenditures</b>	<b>3,003,588.00</b>	<b>1,772,312.94</b>	<b>242,693.25</b>	<b>7,357.00</b>	<b>-</b>	<b>250,050.25</b>	<b>2,022,363.19</b>	<b>981,224.81</b>	<b>32.67%</b>
<b>Net Rev/Expend</b>	<b>(2,795,351.00)</b>	<b>(1,628,559.69)</b>	<b>(224,696.99)</b>	<b>9,640.53</b>	<b>16,845.10</b>	<b>(198,211.36)</b>	<b>(1,826,771.05)</b>	<b>(968,579.95)</b>	

Fines & Contributions: Park Donation (Jun)

Interest:

Bldg/Cap Proj: Ordinance Codification Project (Apr)

Administration INCODE Time Entry and ESS (Mar), Copier CH (May)

Police Used Vehicle (Oct), Equip Vehicles (Dec) - Transfer over budget amounts to forfeiture budget (Jan)

Streets & Parks: Old Temple bridge Construction and Engineering

Street Bond Funds Engineering and Construction

**City of Lorena  
General Fund Debt Service - Fund 40  
June 30, 2024**

	10/01/23	03/31/24	Apr-24	May-24	Jun-24	Quarter	06/30/24	Remaining	
	Budget	YTD				Total	YTD	Budget	
Property Taxes	327,700.00	311,868.47	4,522.72	5,335.76	3,740.36	13,598.84	325,467.31	2,232.69	0.68%
Interest	2,000.00	1,005.63	2,164.71	174.01	169.02	2,507.74	3,513.37	(1,513.37)	-75.67%
Other Revenues	-	-	-			-	-	-	0.00%
<b>Total Revenues</b>	<b>329,700.00</b>	<b>312,874.10</b>	<b>6,687.43</b>	<b>5,509.77</b>	<b>3,909.38</b>	<b>16,106.58</b>	<b>328,980.68</b>	<b>719.32</b>	<b>0.22%</b>
<b>Debt Service</b>	<b>325,200.00</b>	<b>231,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,200.00</b>	<b>94,000.00</b>	<b>28.91%</b>
<b>Total Expenditures</b>	<b>325,200.00</b>	<b>231,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,200.00</b>	<b>94,000.00</b>	<b>28.91%</b>
<b>Net Rev/Expend</b>	<b>4,500.00</b>	<b>81,674.10</b>	<b>6,687.43</b>	<b>5,509.77</b>	<b>3,909.38</b>	<b>16,106.58</b>	<b>97,780.68</b>	<b>(93,280.68)</b>	

Property Taxes: Semi-Annual allocation to TIRZ per McLennan Co  
Interest:  
Debt Service: Semi-Annual Debt Pmt

City of Lorena  
Utility Fund - Fund 50  
June 30, 2024

	10/01/23	03/31/24				Quarter	06/30/24	Remaining	
	Budget	YTD	Apr-24	May-24	Jun-24	Total	YTD	Budget	
Charges & Fees	2,189,100.00	1,068,286.85	179,142.91	166,799.63	174,251.93	520,194.47	1,588,481.32	600,618.68	27.44%
Interest	5,000.00	2,074.39	423.24	459.29	407.86	1,290.39	3,364.78	1,635.22	32.70%
Other Revenues	14,800.00	11,392.18	1,083.00	1,083.00	1,083.00	3,249.00	14,641.18	158.82	1.07%
 Total Revenues	 2,208,900.00	 1,081,753.42	 180,649.15	 168,341.92	 175,742.79	 524,733.86	 1,606,487.28	 602,412.72	 27.27%
 Water Service	 1,060,833.00	 512,098.60	 86,048.65	 96,150.59	 82,755.71	 264,954.95	 777,053.55	 283,779.45	 26.75%
Sewer Service	191,000.00	91,877.57	11,321.58	15,751.76	17,201.23	44,274.57	136,152.14	54,847.86	28.72%
Administration	957,067.00	357,075.37	53,214.14	51,804.73	55,378.06	160,396.93	517,472.30	439,594.70	45.93%
 Total Expenditures	 2,208,900.00	 961,051.54	 150,584.37	 163,707.08	 155,335.00	 469,626.45	 1,430,677.99	 778,222.01	 35.23%
 Net Rev/Expend	 -	 120,701.88	 30,064.78	 4,634.84	 20,407.79	 55,107.41	 175,809.29	 (175,809.29)	

Charges & Fees:  
Interest:  
Other Revenues:  
Water Service:      Engineering, Chemicals (May)  
Sewer Service:      WMRSS (May, Jun - rain)  
Administration:      Personnel changes/hires (May, Jun)

City of Lorena  
Sanitation Fund - Fund 51  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Charges & Fees	274,134.00	140,219.46	23,396.54	23,414.22	24,479.34	71,290.10	211,509.56	62,624.44	22.84%
Interest	-	-	-	-	-	-	-	-	0.00%
Other Revenues	-	40.41	6.84	6.68	7.33	20.85	61.26	(61.26)	100.00%
<b>Total Revenues</b>	<b>274,134.00</b>	<b>140,259.87</b>	<b>23,403.38</b>	<b>23,420.90</b>	<b>24,486.67</b>	<b>71,310.95</b>	<b>211,570.82</b>	<b>62,563.18</b>	<b>22.82%</b>
Sanitation	274,134.00	111,521.38	22,023.51	41,982.50	2,508.00	66,514.01	178,035.39	96,098.61	35.06%
<b>Total Expenditures</b>	<b>274,134.00</b>	<b>111,521.38</b>	<b>22,023.51</b>	<b>41,982.50</b>	<b>2,508.00</b>	<b>66,514.01</b>	<b>178,035.39</b>	<b>96,098.61</b>	<b>35.06%</b>
<b>Net Rev/Expend</b>	<b>-</b>	<b>28,738.49</b>	<b>1,379.87</b>	<b>(18,561.60)</b>	<b>21,978.67</b>	<b>4,796.94</b>	<b>33,535.43</b>	<b>(33,535.43)</b>	

Charges & Fees:  
Interest:  
Other Revenue:  
Sanitation:                   Frontier Waste May and June (May)

City of Lorena  
ARPA - SLFRF Funds - Fund 52  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Grants	860,000.00	40,260.00		-	48,507.50	48,507.50	88,767.50	771,232.50	89.68%
Total Revenues	860,000.00	40,260.00	-	-	48,507.50	48,507.50	88,767.50	771,232.50	89.68%
Water Projects	195,000.00	-	41,552.50	1,605.00		43,157.50	43,157.50	151,842.50	77.87%
Sewer Projects	90,000.00	380.00		-		-	380.00	89,620.00	99.58%
Sub Rcp Project	575,000.00	39,880.00	-	5,250.00	100.00	5,350.00	45,230.00	529,770.00	92.13%
Total Expenditures	860,000.00	40,260.00	41,552.50	6,855.00	100.00	48,507.50	88,767.50	771,232.50	89.68%
Net Rev/Expend	-	-	(41,552.50)	(6,855.00)	48,407.50	-	-	-	

Grants: Recognized income for Engineering Expenses, Sub Rcpt Match  
 Water Projects: Water line relocate engineering  
 Sewer Projects: Rehab sewer line engineering (Discontinued)  
 Sub Rcp Project: Engineering

City of Lorena  
Utility Fund Capital Projects - Fund 53  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Grants	-	-	-	-	-	-	-	-	0.00%
Interest	61,200.00	49,901.09	8,948.27	9,363.12	8,947.59	27,258.98	77,160.07	(15,960.07)	-26.08%
Other Revenues	62,542.00	44,123.59	5,211.00	5,211.00	5,211.00	15,633.00	59,756.59	2,785.41	4.45%
<b>Total Revenues</b>	<b>123,742.00</b>	<b>94,024.68</b>	<b>14,159.27</b>	<b>14,574.12</b>	<b>14,158.59</b>	<b>42,891.98</b>	<b>136,916.66</b>	<b>(13,174.66)</b>	<b>-10.65%</b>
Impact Fee Expenses	-	-	-	-	-	-	-	-	0.00%
Water Service	25,000.00	15,865.00	-	-	-	-	15,865.00	9,135.00	36.54%
Utility Admin/Equipment	413,911.00	27,368.00	4,980.00	16,958.75	12,125.00	34,063.75	61,431.75	352,479.25	85.16%
TIRZ Project	47,450.00	-	-	-	-	-	-	47,450.00	100.00%
Water Capital Projects	350,000.00	39,880.00	-	-	5,350.00	5,350.00	45,230.00	304,770.00	87.08%
Sewer Capital Projects	45,000.00	-	-	-	-	-	-	45,000.00	100.00%
Utility Capital Projects	-	-	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>881,361.00</b>	<b>83,113.00</b>	<b>4,980.00</b>	<b>16,958.75</b>	<b>17,475.00</b>	<b>39,413.75</b>	<b>122,526.75</b>	<b>758,834.25</b>	<b>86.10%</b>
<b>Net Rev/Expend</b>	<b>(757,619.00)</b>	<b>10,911.68</b>	<b>9,179.27</b>	<b>(2,384.63)</b>	<b>(3,316.41)</b>	<b>3,478.23</b>	<b>14,389.91</b>	<b>(772,008.91)</b>	

Interest:

Other Revenue:

Water Service:

Tank Cleaning (Oct)

Utility Equipment:

budgeted Mower (Oct), Trailer funded by sale of vehicles in 2023 (Oct), Rate Study (Feb-Jun), Truck Equip (Mar)

Water Capital Projects:

ARPA Sub Recipient Generator match

Sewer Capital Projects:

City of Lorena  
Utility Fund Debt Service - Fund 54  
June 30, 2024

	10/01/23 Budget	03/31/24 YTD	Apr-24	May-24	Jun-24	Quarter Total	06/30/24 YTD	Remaining Budget	
Interest	18,000.00	12,864.03	4,425.96	2,510.08	1,922.74	8,858.78	21,722.81	(3,722.81)	-20.68%
Other Revenues	350,080.00	99,852.60	16,642.10	16,642.10	16,642.10	49,926.30	149,778.90	200,301.10	57.22%
Total Revenues	368,080.00	112,716.63	21,068.06	19,152.18	18,564.84	58,785.08	171,501.71	196,578.29	53.41%
Debt Service	200,705.00	42,800.01	-	-	149,321.00	149,321.00	192,121.01	8,583.99	4.28%
Total Expenditures	200,705.00	42,800.01	-	-	149,321.00	149,321.00	192,121.01	8,583.99	4.28%
Net Rev/Expend	167,375.00	69,916.62	21,068.06	19,152.18	(130,756.16)	(90,535.92)	(20,619.30)	187,994.30	

Interest: CD Interest (Apr, May)  
Debt Service: Semi-annual debt pmt due July 1st

# Memo

**To:** Mayor and City Council Members  
**Through:** Kevin Neal, City Manager  
**From:** Linda Klump, Finance Officer  
**Date:** 7/3/2024  
**Re:** Proposed Budget Document

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The attached proposed budget for FY 2025 includes the adjustments described below.

The Tax Calculation provided today includes the Preliminary Tax Roll figures and results in a No New Revenue Tax Rate of \$0.507343 and a Voter-Approval Tax Rate of \$0.534495. Our proposed budget includes adopting the Voter-Approval Tax Rate of \$0.534495.

It includes a 5% cost of living increase for employees. Please note that during the budget process we consult US Bureau of Labor Statistics for the Consumer Price Index (CPI) for the South Region in March. This year's CPI was an 3.8% increase. Citywide, the budget includes an approximate 4.5% increase in health insurance cost with the same plan at Texas Municipal League (TML). The budget also anticipates an increase in Texas Municipal Retirement contribution rate of 6.4%. Property and liability rates with TML are not yet available.

Please note that expenses in all funds are proposed to address actual spending levels if possible.

**10) General Fund is presented as a balanced budget. The proposed FY 2025 General Fund budget represents a 12.5% increase over FY 2024.**

Property Taxes are budgeted at the preliminary Voter Approval Rate of \$0.534495.  
CURRENT TAX RATE is \$0.537289.

Sales Tax is increased 40% to reflect anticipated collections in 2024.

Franchise Taxes are budgeted at 2024 levels with the elimination of the Utility Franchise Tax on the city's water/sewer system.

Intergovernmental Revenues – LISD are budgeted based on estimated costs of personnel assigned as SROs.

Other Revenue-TIRZ Administration is budgeted for repayment to the City for city staff to administer the TIRZ.

Other Revenue-Tower Rent is increased for 3.8% CPI per existing contract.

Administration: Salaries-TIRZ Administration is budgeted for payment to city staff for administration of TIRZ.

Administration: Benefits-Health Insurance is increased for the Finance Officer position as we gradually move toward a full-time position.

Administration: Benefits-Allowance is increased 20% for the use of personal vehicle for city purposes (City Manager).

Administration: Prop Serv-R/M Office Equipment is increased for Incode maintenance agreements including payroll modules added in 2024.

Administration: Prop Serv-Equipment Lease is funded for the three-year lease of a server including maintenance of the server.

Police Dept: Salaries-Certification is increased to include a proposed certification stipend for college degrees or officer certification.

Police Dept: Salaries-Retention/Sign On is budgeted for annual retention stipends for SROs that is reimbursed by LISD and one \$10,000 sign on bonus for newly hired patrol personnel.

Police Dept: Salaries-Overtime is increased to more accurately reflect overtime needs (including overtime for SROs reimbursed by LISD).

Police Dept: Prof Fees-Training is increased at the request of the department to continue to provide training for a larger department.

Police Dept: Prof Fees-Records Mgmt is increased to address open item requests that require Texas Attorney General online submission.

Police Dept: Prof Fees-Employee Screening is increased at the request of the department for testing/processing of new hires.

Police Dept: Prop Serv-R/M Motor Vehicles is increased \$7,000 to address the department's request for an additional \$12,000 based on 2024 expenditures.

Police Dept: Prop Serv-R/M Buildings is increased \$1,000 to address the department's request for an additional \$5,000 citing the need to paint the building.

Police Dept: Services-Communications is increased by \$7,000 to fund fiber optic internet less savings on cable services.

Police Dept: Services-Data Storage is added at \$15,000 for cloud storage of body camera data.

Streets and Parks: Professional Fees–Animal Control is decreased to contractual amount.

Streets and Parks: Property Services-Repair and Maintenance of Streets is slightly increased as we gradually move to more emphasis on proactive street repair.

**15) Forfeiture Fund accounts for forfeiture and opioid receipts as administered by State/Federal Government. The expenses in this fund are restricted to Police Department expenditures.**

**19) Street Maintenance Fund is a new fund to record sales tax receipts collected by the State of Texas for City of Lorena Street Maintenance. The budget includes an estimate of sales tax for 2025 based on current year sales tax figures and estimates for 2024 street maintenance project on Cindy Lane and a proposal for a 2025 street maintenance project.**

**20) Economic Development Fund accounts for EDC revenues and expenditures – sales tax revenue is budgeted based on the sales tax estimate of current year collections. EDC will be submitting expense requests in the near future.**

**24) TIRZ Debt Service includes the transfer of funds from TIRZ fund and continued annual payments of existing debt.**

**25) TIRZ Fund accounts for the TIRZ revenues and expenditures. TIRZ revenues for property taxes are based on information provided by the County Tax Office at the City's voter approval rate (above) and the County's current tax rate. Expenditures are for administration and debt service transfers.**

**30) General Fund Capital Project Fund includes continued reserve accruals for Equipment and Capital Projects. Budgeted expenditures include:**

Ordinance Codification for \$5,000 estimated remaining on project, Capital Projects

Engineering (\$17,000) and Capital Outlay (\$134,000), 1/3 of planned Public Works facility, Capital Projects – rolled forward from 2024.

City Hall roof replacement \$45,000, Capital Projects – rolled forward from 2024.

Carry forward of \$30,000 for second phase of Early Warning System from 2020 budget (\$25,000 plus \$5,000 estimated increase in costs) from Equipment Reserves.

Body Camera system \$46,000 to be funded 75% from grant and 25% from Equipment Reserve Fund.

Patrol vehicle for \$85,000 from Equipment Reserves

Zero Turn mower for \$14,000 from Equipment Reserves.

**40) General Fund Debt Service includes the Interest and Sinking portion of property tax collections and continued annual payment of existing general debt.**

**50) Utility Fund is presented as a balanced budget. The proposed FY 2025 Utility Fund budget represents a 12.3% increase over FY 2024.**

Water Revenue-Residential is increased per estimates from rate study.

Water Revenue-Commercial is increased per estimates from rate study.

Sewer Revenue-Residential is increased per estimates from rate study.

Sewer Revenue-Commercial is increased per estimates from rate study.

Water: Professional Fees-Engineering is increased based on current expenses.

Water: Property Services-Purchased Water is increased to reflect anticipated expenses from Robinson and Brazos River Authority.

Sewer: Property Services-Treatment is increased to reflect actual budget figures from City of Waco including capital improvements and expansion costs.

Sewer: Other Exp-CP Transfer is budgeted to represent the “borrowing” of capital project funds reserved over the years to fund the gap as sewer rates increase each year to meet the costs of the participation in the City of Waco Sewer System and expansion of Bull Hide site.

Administration: Salaries-Maintenance is an increase for the 5% COLA and an increase in maintenance positions to compete with current market conditions.

Administration: Salaries-Clerical is an increase for the 5% COLA and moving the part time position to full time.

Administration: Salaries-Certification is added with the proposed certification amendment to pay a stipend for college degrees.

Administration: Salaries-Overtime is increased to more accurately reflect overtime needs.

Administration: Supplies-Office overall is increased to reflect current expenses but are being adjusted to share with Sanitation fund for Utility billing.

Administration: Supplies-Postage overall is increased to reflect current expenses but are being adjusted to share with Sanitation fund for Utility billing.

Administration: Other Expense-Franchise Tax is eliminated.

Administration: Other Expense-DS TIRZ is eliminated – any “gap” in TIRZ debt service is proposed to be funded with Fund 54 Utility Fund Debt Service reserve balances.

**51) Sanitation Fund is presented as a balanced budget. The proposed FY 2025 Sanitation Fund budget represents a 8.1% increase over FY 2024.**

Sanitation Charges-Residential is increased supported by a 5% increase in sanitation rates at current collection rates.

Sanitation Charges-Commercial is increased supported by a 5% increase in sanitation rates at current collection rates.

Sanitation: Property Services-Santiation is increased to support a 5% CPI increase over 2024 budget.

Sanitation: Supplies-Office is added to share the expense of supplies for billing.

Sanitation: Supplies-Postage is added to share the expense of postage for billing.

**52) SLFRF Grant Funds records the grant revenues and expenditures for American Rescue Plan Act funds.**

IH 35 Waterline relocation – note the planned Confederate Sewer line rehabilitation was eliminated – not feasible at this time.

Sub Recipient Generator project

**53) Utility Fund Capital Project Fund includes continued reserve accruals for Equipment and Capital Projects.**

Engineering (\$34,000) and Capital Outlay (\$270,000), 2/3 of planned Public Works facility, Capital Projects – rolled forward from 2024.

ARPA Sub Recipient Match for Generator, \$171,000 Capital Projects.

Wastewater joint meter (Waco/Lorena), \$45,000, Capital Projects – rolled forward from 2024.

**54) Utility Fund Debt Service includes transfer of Utility Funds supported by water and sewer rate structure for continued annual payment of existing utility debt.**

Other Expense-DS TFR TIRZ is added for future use to fund any “gap” on TIRZ debt using fund reserves.

**CITY OF LORENA**  
**ESTIMATED AD VALOREM TAX COLLECTION & PROPOSED DISTRIBUTION**  
**FISCAL YEAR 2024-25**

Assessed Valuation for 2024	\$ 190,394,431.00
Tax Rate Per \$100 Valuation	<b>0.534495</b>
Revenue from 2024 Tax Roll	1,017,648.71
Estimated Collections	<u>100%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 1,017,648.71</u></b>

**SCHEDULE OF TAX LEVY AND COLLECTION RATE**

TAX YEAR	ASSESSED VALUATION	TAX RATE	TAX LEVY	% COLL
2015	97,755,482	0.590000	576,757	100.9%
2016	100,179,637	0.609000	610,094	100.9%
2017	110,430,575	0.592300	654,080	99.9%
2018	116,963,429	0.560680	655,791	100.4%
2019	123,414,418	0.566994	699,752	99.7%
2020	130,530,424	0.543604	709,569	99.4%
2021	139,504,449	0.533460	744,200	96.9%
2022	158,576,216	0.571145	905,700	
2023	177,560,501	0.537289	954,013	
2024	190,394,431	0.534495		

**TAX RATE PER \$100**

TAX RATE DISTRIBUTION	2022-23	2023-24	2024-25	AMOUNT	%
				2024-25	
General	0.373319	0.354140	0.358807	683,148.71	67.13%
Interest & Sinking	0.197826	0.183149	0.175688	334,500.00	32.87%
Total	0.571145	0.537289	0.534495	1,017,648.71	100.00%

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>REVENUES</b>					
PROPERTY TAXES	634,313	602,390	632,500	690,649	8.9%
MISCELLANEOUS TAXES	320,200	237,526	450,200	450,200	40.6%
FRANCHISE TAXES	251,400	139,838	261,900	175,200	-30.3%
PERMITS	25,000	14,501	27,060	25,000	0.0%
INTERGOVERNMENTAL REVENUE	265,457	64,845	280,538	287,234	8.2%
CHARGES & FEES	4,357	39,867	41,457	2,500	-42.6%
FINES	220,000	103,721	224,000	225,000	2.3%
INTEREST	25,000	19,472	40,000	40,000	60.0%
OTHER REVENUE	58,144	29,150	67,344	134,325	131.0%
<b>TOTAL REVENUES</b>	<b>1,803,871</b>	<b>1,251,310</b>	<b>2,024,999</b>	<b>2,030,108</b>	<b>12.5%</b>
<b>EXPENDITURES BY DEPARTMENT</b>					
ADMINISTRATION	587,515	315,541	591,907	676,160	15.1%
POLICE	1,119,403	582,634	1,122,700	1,251,196	11.8%
VOLUNTEER FIRE DEPT	43,195	30,822	45,155	47,593	10.2%
STREETS & PARKS	53,758	24,234	47,072	55,159	2.6%
<b>TOTAL EXPENDITURES</b>	<b>1,803,871</b>	<b>953,231</b>	<b>1,806,834</b>	<b>2,030,108</b>	<b>12.5%</b>
<b>EXPENDITURES BY CATEGORY</b>					
SALARIES	882,547	434,818	874,048	984,600	11.6%
BENEFITS	330,500	167,906	307,714	373,419	13.0%
PROFESSIONAL FEES	162,350	128,413	189,511	183,450	13.0%
PROPERTY SERVICES	81,300	49,887	102,995	110,540	36.0%
SERVICES	91,179	60,714	89,509	114,484	25.6%
SUPPLIES	140,289	74,742	146,265	156,200	11.3%
CAPITAL OUTLAY	-	-	-	-	0.0%
OTHER EXPENDITURES	115,706	36,751	96,792	107,415	-7.2%
<b>TOTAL EXPENDITURES</b>	<b>1,803,871</b>	<b>953,231</b>	<b>1,806,834</b>	<b>2,030,108</b>	<b>12.5%</b>
<b>EXCESS OF REVENUES/EXP</b>	<b>-</b>	<b>298,079</b>	<b>218,165</b>	<b>-</b>	<b>0.0%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
<b>BEGINNING FUND BALANCE</b>	766,402		766,402	984,567	
<b>TOTAL REVENUES</b>	<u>1,803,871</u>		<u>2,024,999</u>	<u>2,030,108</u>	12.5%
<b>TOTAL FUNDS AVAILABLE</b>	2,570,273		2,791,401	3,014,675	17.3%
<b>TOTAL EXPENDITURES</b>	<u>1,803,871</u>		<u>1,806,834</u>	<u>2,030,108</u>	12.5%
<b>ENDING FUND BALANCE</b>	<u><u>766,402</u></u>		<u><u>984,567</u></u>	<u><u>984,567</u></u>	28.5%

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

				<b>PROPOSED</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>BUDGET</b>	<b>% INCR (DECR)</b>
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	
<b>PROPERTY TAXES</b>					
311-100	PROPERTY TAXES - CURRENT	628,813	598,428	625,000	683,149
311-101	PROPERTY TAXES - DELINQUENT	2,500	2,061	3,500	3,500
311-102	PROPERTY TAXES - INT & PEN	3,000	1,901	4,000	4,000
	<b>TOTAL PROPERTY TAXES</b>	<b>634,313</b>	<b>602,390</b>	<b>632,500</b>	<b>690,649</b>
<b>MISCELLANEOUS TAXES</b>					
313-000	SALES TAX	320,000	237,420	450,000	450,000
314-300	MIXED BEVERAGE TAX	200	106	200	200
	<b>TOTAL MISCELLANEOUS TAXES</b>	<b>320,200</b>	<b>237,526</b>	<b>450,200</b>	<b>450,200</b>
<b>FRANCHISE TAXES</b>					
318-200	FRANCHISE TAX - TU ELECTRIC	120,000	73,203	133,000	133,000
318-202	FRANCHISE TAX - NATURAL GAS	10,000	8,290	8,300	9,000
318-203	FRANCHISE TAX - UTILITY FUND	87,400	43,698	87,400	-
318-204	FRANCHISE TAX - COMM	23,000	9,824	21,500	21,500
318-205	FRANCHISE TAX - SANITATION	11,000	4,823	11,700	11,700
	<b>TOTAL FRANCHISE TAXES</b>	<b>251,400</b>	<b>139,838</b>	<b>261,900</b>	<b>175,200</b>
<b>PERMITS</b>					
320-100	PERMITS	25,000	14,441	27,000	25,000
320-110	PERMITS-ALCOHOL	-	60	60	-
	<b>TOTAL PERMITS</b>	<b>25,000</b>	<b>14,501</b>	<b>27,060</b>	<b>25,000</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
331-510	REV-EQUIPMENT GRANT	-	538	538	-
338-800	REV-LORENA ISD	265,457	64,307	280,000	287,234
	<b>TOTAL GRANTS</b>	<b>265,457</b>	<b>64,845</b>	<b>280,538</b>	<b>287,234</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

		<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>PROPOSED</b>	
		<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>BUDGET</b>	<b>% INCR (DECR)</b>
					<b>FY 2024-25</b>	
<b>CHARGES &amp; FEES</b>						
342-101	FEES - OMNI BASE	500	402	800	1,000	100.0%
342-104	FEES - DEVELOPMENT REVIEW	500	36,764	37,000	500	0.0%
342-105	FEES - REPORT REQUESTS	500	114	300	500	0.0%
342-300	FEES - EDC AUDIT	2,257	2,257	2,257	-	0.0%
342-310	FEES - TIRZ AUDIT	500	-	500	-	0.0%
347-300	FEES - PARK RESERVATIONS	100	330	600	500	400.0%
	<b>TOTAL CHARGES &amp; FEES</b>	<b>4,357</b>	<b>39,867</b>	<b>41,457</b>	<b>2,500</b>	<b>-42.6%</b>
<b>FINES</b>						
351-100	FINES - COURT	220,000	103,721	224,000	225,000	2.3%
	<b>TOTAL FINES</b>	<b>220,000</b>	<b>103,721</b>	<b>224,000</b>	<b>225,000</b>	<b>2.3%</b>
<b>INTEREST</b>						
361-000	INTEREST ON INVESTMENTS	25,000	19,472	40,000	40,000	60.0%
	<b>TOTAL INTEREST</b>	<b>25,000</b>	<b>19,472</b>	<b>40,000</b>	<b>40,000</b>	<b>60.0%</b>
<b>OTHER REVENUES</b>						
390-000	OTHER REVENUE-SERV CHGS UF	32,700	16,350	32,700	91,600	180.1%
390-001	OTHER REVENUE-SERV CHGS SANI	17,100	8,550	17,100	18,100	5.8%
390-009	OTHER REVENUE-SERV TIRZ	-	-	8,750	15,750	100.0%
390-100	OTHER REVENUE-MISCELLANEOUS	100	300	400	500	400.0%
390-120	OTHER REVENUE-RENT	4,800	2,400	4,800	4,800	0.0%
390-125	OTHER REVENUE-TOWER RENT	3,444	1,450	3,444	3,575	3.8%
399-421	OTHER REVENUE-PD DONATIONS	-	100	150	-	0.0%
	<b>TOTAL OTHER REVENUES</b>	<b>58,144</b>	<b>29,150</b>	<b>67,344</b>	<b>134,325</b>	<b>131.0%</b>
	<b>TOTAL REVENUES</b>	<b>1,803,871</b>	<b>1,251,310</b>	<b>2,024,999</b>	<b>2,030,108</b>	<b>12.5%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>ADMINISTRATION</b>						
<b>SALARIES</b>						
415-102	SALARIES-CLERICAL	146,275	71,438	142,876	153,610	5.0%
415-104	SALARIES-MANAGEMENT	88,200	44,100	88,200	92,610	5.0%
415-105	SALARIES-PART TIME	49,788	16,688	33,376	52,273	5.0%
415-111	SALARIES-LONGEVITY	3,240	1,440	2,880	2,880	-11.1%
415-112	SALARIES-CERTIFICATION	-	-	-	-	0.0%
415-125	SALARIES-TIRZ ADMINISTRATION	-	1,052	7,364	13,224	100.0%
415-130	SALARIES-OVERTIME	-	7	96	-	0.0%
TOTAL SALARIES		<u>287,503</u>	<u>134,725</u>	<u>274,792</u>	<u>314,597</u>	<u>9.4%</u>
<b>BENEFITS</b>						
415-210	BENEFITS-HEALTH INSURANCE	35,932	17,903	35,806	46,955	30.7%
415-220	BENEFITS-FICA	21,994	10,212	21,022	24,067	9.4%
415-230	BENEFITS-TMRS	29,069	13,844	29,375	33,523	15.3%
415-260	BENEFITS-WORKERS COMP	1,245	1,255	1,255	1,344	8.0%
415-280	BENEFITS-ALLOWANCE	6,000	2,950	6,000	7,200	20.0%
TOTAL BENEFITS		<u>94,240</u>	<u>46,164</u>	<u>93,458</u>	<u>113,089</u>	<u>20.0%</u>
<b>PROFESSIONAL FEES</b>						
415-310	PROF FEES-TAX COLLECTION	2,500	2,697	2,700	3,000	20.0%
415-311	PROF FEES-APPRAISAL DISTRICT	8,200	4,720	9,440	9,700	18.3%
415-312	PROF FEES-ELECTIONS	2,500	1,511	3,300	3,500	40.0%
415-313	PROF FEES-BANK SERV CHGS	1,500	525	902	1,000	-33.3%
415-314	PROF FEES-PAYROLL SERVICE	1,200	850	1,400	1,500	25.0%
415-318	PROF FEES-ASL INTERPRETER	-	525	1,000	1,000	100.0%
415-320	PROF FEES-TRAINING	4,000	3,037	6,000	6,000	50.0%
415-325	PROF FEES-INSPECTIONS	10,500	9,945	20,000	20,000	90.5%
415-328	PROF FEES-CITY PLANNER	12,000	1,384	4,000	10,000	-16.7%
415-329	PROF FEES-SPECIAL PROJECTS	-	425	425	-	0.0%
415-330	PROF FEES-AUDIT/ACCT	22,000	26,100	26,100	22,000	0.0%
415-331	PROF FEES-ENGINEERING	15,000	21,580	30,000	20,000	33.3%
415-332	PROF FEES-LEGAL	15,000	3,471	10,000	15,000	0.0%
415-334	PROF FEES-EMPLOYMENT SCREEN	-	-	-	-	0.0%
415-338	PROF FEES-HOTCOG	550	-	550	550	0.0%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**GENERAL FUND - FUND 10**

		BUDGET	YTD	EST	PROPOSED	% INCR (DECR)
		FY 2023-24	3/31/2023	FY 2023-24	FY 2024-25	
415-339	PROF FEES-MCLENNAN CO PH	6,200	5,980	5,980	6,900	11.3%
415-340	PROF FEES-EXTERMINATOR	2,000	810	2,000	2,000	0.0%
415-342	PROF FEES-JANITORIAL	6,500	3,125	6,500	6,500	0.0%
	TOTAL PROFESSIONAL FEES	109,650	86,685	130,297	128,650	17.3%
PROPERTY SERVICES						
415-430	PROP SERV-R/M OFFICE EQUIP	14,000	3,496	14,895	17,500	25.0%
415-439	PROP SERV-R/M BUILDINGS	2,000	2,373	3,000	3,000	50.0%
415-442	PROP SERV-EQUIPMENT LEASE	-	-	-	12,240	100.0%
	TOTAL PROPERTY SERVICES	16,000	5,869	17,895	32,740	104.6%
SERVICES						
415-520	SERVICES-PROP/LIAB INSURANCE	6,073	6,384	6,384	6,977	14.9%
415-521	SERVICES-EMPLOYEE BOND	100	100	100	100	0.0%
415-530	SERVICES-COMMUNICATIONS	12,000	2,600	6,000	7,500	-37.5%
415-531	SERVICES-ALARM	500	-	500	500	0.0%
415-532	SERVICES-WEB	2,600	2,537	2,681	2,800	7.7%
415-540	SERVICES-ADVERTISING	3,000	-	2,000	3,000	0.0%
415-541	SERVICES-ORDINANCE PUBLISHING	3,000	1,234	2,000	3,000	0.0%
415-580	SERVICES-TRAVEL	1,500	-	1,300	1,500	0.0%
	TOTAL SERVICES	28,773	12,855	20,965	25,377	-11.8%
SUPPLIES						
415-610	SUPPLIES-OFFICE	6,500	4,928	7,500	7,500	15.4%
415-611	SUPPLIES-POSTAGE	1,500	634	1,200	1,500	0.0%
415-612	SUPPLIES-FLOWERS/MEMORIALS	200	10	300	200	0.0%
415-619	SUPPLIES-EQUIP/FURN	2,500	973	2,500	2,500	0.0%
415-622	SUPPLIES-ELECTRICITY	29,000	16,298	33,600	35,000	20.7%
415-623	SUPPLIES-WATER/SEWER	1,200	524	1,200	1,500	25.0%
415-630	SUPPLIES-BANQUET	1,500	1,286	1,600	2,500	66.7%
415-635	SUPPLIES-FOOD	500	248	600	1,000	100.0%
415-640	SUPPLIES-SUB/MEM	4,000	3,246	4,000	4,000	0.0%
	TOTAL SUPPLIES	46,900	28,147	52,500	55,700	18.8%

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
<b>OTHER EXPENDITURES</b>					
415-830 OTHER EXP-EQUIP RES	2,000	1,002	2,000	2,000	0.0%
415-890 OTHER EXP-CASH SHORT/OVER	-	94	-	-	0.0%
415-899 OTHER EXP-CONTINGENCY	2,449	-	-	4,007	63.6%
<b>TOTAL OTHER EXPENDITURES</b>	<b>4,449</b>	<b>1,096</b>	<b>2,000</b>	<b>6,007</b>	<b>35.0%</b>
<b>TOTAL ADMIN EXPENDITURES</b>	<b>587,515</b>	<b>315,541</b>	<b>591,907</b>	<b>676,160</b>	<b>15.1%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>POLICE</b>						
SALARIES						
421-102	SALARIES-CLERICAL	41,134	20,488	41,370	43,201	5.0%
421-103	SALARIES-SWORN PERSONNEL	428,890	203,947	391,050	442,405	3.2%
421-104	SALARIES-MANAGEMENT	76,860	38,430	76,860	80,703	5.0%
421-105	SALARIES-PART TIME	9,820	5,166	10,332	10,312	5.0%
421-111	SALARIES-LONGEVITY	3,960	1,140	2,800	4,680	18.2%
421-112	SALARIES-CERTIFICATION	13,800	4,925	9,850	14,400	4.3%
421-129	SALARIES-RETENT/SIGN ON	-	-	15,000	20,000	100.0%
421-130	SALARIES-OVERTIME	20,580	25,997	51,994	54,302	163.9%
TOTAL SALARIES		595,044	300,093	599,256	670,003	12.6%
BENEFITS						
421-210	BENEFITS-HEALTH INSURANCE	98,813	38,711	71,333	103,301	4.5%
421-220	BENEFITS-FICA	45,521	22,046	45,843	51,255	12.6%
421-230	BENEFITS-TMRS	62,571	31,312	64,060	75,040	19.9%
421-260	BENEFITS-WORKERS COMP	22,568	21,685	21,685	22,979	1.8%
421-290	BENEFITS-UNIFORMS	4,500	4,654	8,000	4,500	0.0%
TOTAL BENEFITS		233,973	118,408	210,922	257,075	9.9%
PROFESSIONAL FEES						
421-320	PROF FEES-TRAINING	3,000	6,329	9,000	5,000	66.7%
421-321	PROF FEES-LEOSE	-	(2,190)	-	-	0.0%
421-323	PROF FEES-CODE ENFORCEMENT	13,000	6,856	13,400	14,000	7.7%
421-324	PROF FEES-RECORDS MGMT	500	202	300	1,000	100.0%
421-326	PROF FEES-DISPATCH SERVICE	16,000	16,000	16,000	16,000	0.0%
421-332	PROF FEES-LEGAL	500	83	200	500	0.0%
421-334	PROF FEES-EMPL SCREENING	500	10	300	1,000	100.0%
421-342	PROF FEES-JANITORIAL	3,200	1,620	3,200	3,200	0.0%
TOTAL PROFESSIONAL FEES		36,700	28,910	42,400	40,700	10.9%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**GENERAL FUND - FUND 10**

		<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>PROPOSED</b>	
		<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>BUDGET</b>	<b>% INCR (DECR)</b>
<b>PROPERTY SERVICES</b>						
421-430	PROP SERV-R/M OFFICE EQUIP	22,000	5,101	24,000	24,000	9.1%
421-431	PROP SERV-R/M VEHICLES	8,000	26,386	35,000	15,000	87.5%
421-432	PROP SERV-R/M MACH & EQUIP	3,500	608	2,000	3,500	0.0%
421-439	PROP SERV-R/M BUILDINGS	1,500	905	2,000	2,500	66.7%
421-441	PROP SERV-BLDG RENT	1,800	-	1,600	1,800	0.0%
	<b>TOTAL PROPERTY SERVICES</b>	<b>36,800</b>	<b>33,000</b>	<b>64,600</b>	<b>46,800</b>	<b>27.2%</b>
<b>SERVICES</b>						
421-520	SERVICES-PROP/LIAB INSURANCE	17,938	18,214	18,214	18,609	3.7%
421-521	SERVICES-EMPLOYEE BOND	100	311	414	500	400.0%
421-530	SERVICES-COMMUNICATIONS	26,000	15,158	28,000	33,000	26.9%
421-531	SERVICES-ALARM	360	-	360	360	0.0%
421-535	SERVICES-DATA STORAGE	-	-	-	15,000	100.0%
	<b>TOTAL SERVICES</b>	<b>44,398</b>	<b>33,683</b>	<b>46,988</b>	<b>67,469</b>	<b>52.0%</b>
<b>SUPPLIES</b>						
421-610	SUPPLIES-OFFICE	3,000	5,162	6,500	5,000	66.7%
421-611	SUPPLIES-POSTAGE	600	232	500	600	0.0%
421-613	SUPPLIES-MINOR TOOLS	11,689	3,467	10,000	12,500	6.9%
421-615	SUPPLIES-LAB	1,500	1,055	1,100	1,500	0.0%
421-619	SUPPLIES-EQUIP/FURN	3,500	1,305	3,000	3,500	0.0%
421-620	SUPPLIES-K9	2,000	3,674	5,000	4,000	100.0%
421-621	SUPPLIES-GAS	1,200	444	1,200	1,200	0.0%
421-622	SUPPLIES-ELECTRICITY	4,000	2,531	4,800	5,000	25.0%
421-623	SUPPLIES-WATER/SEWER	1,500	1,417	2,200	2,800	86.7%
421-626	SUPPLIES-MOTOR VEHICLE	40,000	18,973	37,200	40,000	0.0%
421-635	SUPPLIES-FOOD	500	297	500	500	0.0%
421-640	SUPPLIES-SUBSCRIPTIONS/ME	6,000	1,456	6,000	6,000	0.0%
	<b>TOTAL SUPPLIES</b>	<b>75,489</b>	<b>40,013</b>	<b>78,000</b>	<b>82,600</b>	<b>9.4%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
<b>CAPITAL OUTLAY</b>					
421-741	CAP OUTLAY-MACH & EQUIP	-	-	-	0.0%
	TOTAL CAPITAL OUTLAY	-	-	-	0.0%
<b>OTHER EXPENDITURES</b>					
421-805	OTHER EXP-INVESTIGATIONS	500	315	500	0.0%
421-830	OTHER EXP-EQUIP RES	96,499	44,677	86,049	-10.8%
421-835	OTHER EXP-BUILDING RES	-	(16,465)	-	0.0%
	TOTAL OTHER EXPENDITURES	96,999	28,527	86,549	-10.8%
	<b>TOTAL POLICE EXPENDITURES</b>	<b>1,119,403</b>	<b>582,634</b>	<b>1,122,700</b>	<b>11.8%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
<b>VOLUNTEER FIRE DEPARTMENT</b>					
PROFESSIONAL FEES					
428-260	BENEFITS-WORKERS COMP	2,287	3,334	3,334	3,255
	TOTAL BENEFITS	<hr/>	<hr/>	<hr/>	<hr/>
		2,287	3,334	3,334	3,255
PROFESSIONAL FEES					
428-326	PROF FEES - DISPATCH SERVICE	8,000	8,000	8,000	8,000
	TOTAL PROF FEES	<hr/>	<hr/>	<hr/>	<hr/>
		8,000	8,000	8,000	8,000
SERVICES					
428-520	SERVICES-PROP/LIAB INSURANCE	8,008	8,356	8,356	8,438
428-530	SERVICES-COMMUNICATIONS	10,000	5,820	13,200	13,200
	TOTAL SERVICES	<hr/>	<hr/>	<hr/>	<hr/>
		18,008	14,176	21,556	21,638
SUPPLIES					
428-621	SUPPLIES-GAS	1,500	221	1,245	1,500
428-622	SUPPLIES-ELECTRICITY	5,500	2,337	4,200	5,000
428-623	SUPPLIES-WATER/SEWER	1,200	510	1,200	1,500
428-626	SUPPLIES-MOTOR VEHICLE	6,000	1,628	5,000	6,000
428-640	SUPPLIES-SUBSCRIPTIONS/ME	700	616	620	700
	TOTAL SUPPLIES	<hr/>	<hr/>	<hr/>	<hr/>
		14,900	5,312	12,265	14,700
TOTAL VFD EXPENDITURES					
		<hr/>	<hr/>	<hr/>	<hr/>
		43,195	30,822	45,155	47,593
					10.2%

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL FUND - FUND 10**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
<b>STREETS &amp; PARKS</b>					
PROFESSIONAL FEES					
431-331	PROF FEES-ENGINEERING	500	-	-	0.0%
431-341	PROF FEES-ANIMAL CONTROL	7,500	4,818	8,814	-25.3%
	TOTAL PROFESSIONAL FEES	8,000	4,818	8,814	-23.8%
PROPERTY SERVICES					
431-432	PROP SERV-R/M MACH & EQUIP	3,500	1,543	3,000	0.0%
431-433	PROP SERV-R/M STREETS	22,500	8,611	25,000	11.1%
431-438	PROP SERV-R/M PARKS	2,500	864	2,500	0.0%
	TOTAL PROPERTY SERVICES	28,500	11,018	31,000	8.8%
SUPPLIES					
431-613	SUPPLIES-MINOR TOOLS	1,000	808	1,000	0.0%
431-614	SUPPLIES-CHEMICALS	1,200	144	1,200	0.0%
431-623	SUPPLIES-WATER/SEWER	800	318	800	25.0%
431-625	SUPPLIES-PARK	-	-	-	0.0%
	TOTAL SUPPLIES	3,000	1,270	3,500	6.7%
OTHER EXPENDITURES					
431-830	OTHER EXP-EQUIP RES	14,258	7,128	14,258	4.2%
	TOTAL OTHER EXPENDITURES	14,258	7,128	14,258	4.2%
	TOTAL STREETS&PARKS EXP	53,758	24,234	47,072	2.6%
	TOTAL EXPENDITURES	1,803,871	953,231	1,806,834	12.5%

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
FORFEITURE FUND - FUND 15**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
BEGINNING FUND BALANCE	300,239		300,239	257,814	
INTEREST	-		112	-	
OTHER REVENUE	-		-	-	
<b>TOTAL REVENUES</b>	<b>-</b>		<b>112</b>	<b>-</b>	
<b>TOTAL FUNDS AVAILABLE</b>	<b>300,239</b>		<b>300,351</b>	<b>257,814</b>	
STATE FORFEITURE EXPEND	-		-	-	
TREASURY FORFEITURE EXPEND	10,000		42,000	-	
OPIOID ABATEMENT EXPEND	-		537	-	
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>		<b>42,537</b>	<b>-</b>	
<b>ENDING FUND BALANCE</b>	<b>290,239</b>		<b>257,814</b>	<b>257,814</b>	

INTEREST

361-002	INTEREST INCOME STATE FF	5	10	-	0.0%
361-004	INTEREST INCOME TREASURY FF	49	100	-	0.0%
361-009	INTEREST INCOME OPIOID	-	1	2	0.0%
	<b>TOTAL INTEREST</b>	<b>-</b>	<b>55</b>	<b>112</b>	<b>-</b>

OTHER REVENUE

390-265	OTHER REVENUE-OPIOID ABATE	-	-	-	0.0%
	<b>TOTAL OTHER REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL REVENUES</b>	<b>-</b>	<b>55</b>	<b>112</b>	<b>-</b>

**STATE FORFEITURE EXPEND**

SUPPLIES

422-613	SUPPLIES-MINOR TOOLS	-	-	-	0.0%
422-619	SUPPLIES-EQUIP/FURN	-	-	-	0.0%
	<b>TOTAL SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL STATE FORFEITURE EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
FORFEITURE FUND - FUND 15**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>TREASURY FORFEITURE EXPEND</b>					
PROF FEES					
424-320	PROF FEES-TRAINING	1,300	2,000	2,000	-
	TOTAL PROF FEES	1,300	2,000	2,000	0.0%
SUPPLIES					
424-610	SUPPLIES-OFFICE	1,000	2,430	2,430	-
424-613	SUPPLIES-MINOR TOOLS	7,700	476	500	0.0%
424-419	SUPPLIES-EQUIP/FURN	-		-	0.0%
	TOTAL SUPPLIES	8,700	-	-	0.0%
CAPITAL OUTLAY					
424-742	CAP OUTLAY - VEHICLES	35,899	40,000	-	0.0%
	TOTAL CAPITAL OUTLAY	35,899	40,000	-	0.0%
OTHER EXPENDITURES					
424-830	OTHER EXP-EQUIP RES	-	-	-	0.0%
	TOTAL OTHER EXPENDITURES	-	-	-	
	TOTAL TREASURY FORFEITURE	10,000	37,899	42,000	0.0%
<b>OPIOID ABATEMENT EXPEND</b>					
SUPPLIES					
422-613	SUPPLIES-MINOR TOOLS	-			0.0%
422-615	SUPPLIES-LAB	-	537	537	0.0%
	TOTAL SUPPLIES	-	537	537	0.0%
	TOTAL OPIOD ABATEMENT EXP	-	537	537	0.0%
	TOTAL EXPENDITURES	10,000	38,436	42,537	0.0%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**STREET MAINTENANCE FUND - FUND 19**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING FUND BALANCE	-		-	(130,000)	
MISCELLANEOUS TAXES	-		-	138,844	
GRANTS	-		-	-	
INTEREST	-		-	-	
TOTAL REVENUES	<hr/>	<hr/>	<hr/>	138,844	
TOTAL FUNDS AVAILABLE	<hr/>	<hr/>	<hr/>	8,844	
PROFESSIONAL FEES	-		28,000	35,000	
PROPERTY SERVICES	-		-	-	
SERVICES	-		102,000	115,000	
SUPPLIES	-		-	-	
CAPITAL OUTLAY	-		-	-	
OTHER EXPENDITURES	<hr/>	<hr/>	<hr/>	130,000	150,000
ENDING FUND BALANCE	<hr/>	<hr/>	<hr/>	(130,000)	(141,156)

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**STREET MAINTENANCE FUND - FUND 19**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
MISCELLANEOUS TAXES						
313-000	SALES TAX	-	-	-	138,844	100.0%
	TOTAL MISCELLANEOUS TAXES	-	-	-	138,844	100.0%
INTEREST						
361-000	INTEREST ON INVESTMENTS	-	-	-	-	0.0%
	TOTAL INTEREST	-	-	-	-	0.0%
	TOTAL REVENUES	-	-	-	138,844	100.0%
PROFESSIONAL FEES						
465-331	PROF FEES-ENGINEERING	-	-	28,000	35,000	100.0%
	TOTAL PROFESSIONAL FEES	-	-	28,000	35,000	100.0%
PROPERTY SERVICES						
431-433	PROP SERV-R/M STREETS	-	-	102,000	115,000	100.0%
	TOTAL PROPERTY SERVICES	-	-	102,000	115,000	100.0%
	TOTAL EXPENDITURES	-	-	130,000	150,000	100.0%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**ECONOMIC DEVELOPMENT CORP - FUND 20**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING FUND BALANCE	973,999			973,999	1,142,194
MISCELLANEOUS TAXES	200,000			225,000	86,156
GRANTS	-			-	-
INTEREST	15,000			23,000	20,000
TOTAL REVENUES	<u>215,000</u>			<u>248,000</u>	<u>106,156</u>
TOTAL FUNDS AVAILABLE	<u>1,188,999</u>			<u>1,221,999</u>	<u>1,248,350</u>
PROFESSIONAL FEES	66,293			8,657	12,000
PROPERTY SERVICES	-			-	-
SERVICES	22,250			5,055	11,466
SUPPLIES	100			-	100
CAPITAL OUTLAY	117,000			66,093	-
OTHER EXPENDITURES	<u>123,450</u>			<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>329,093</u>			<u>79,805</u>	<u>23,566</u>
ENDING FUND BALANCE	<u>859,906</u>			<u>1,142,194</u>	<u>1,224,785</u>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**ECONOMIC DEVELOPMENT CORP - FUND 20**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
MISCELLANEOUS TAXES						
313-000	SALES TAX	200,000	118,710	225,000	86,156	-56.9%
	TOTAL MISCELLANEOUS TAXES	200,000	118,710	225,000	86,156	-56.9%
INTEREST						
361-000	INTEREST ON INVESTMENTS	15,000	11,723	23,000	20,000	33.3%
	TOTAL INTEREST	15,000	11,723	23,000	20,000	33.3%
	TOTAL REVENUES	215,000	130,433	248,000	106,156	-50.6%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**ECONOMIC DEVELOPMENT CORP - FUND 20**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>PROFESSIONAL FEES</b>						
465-313	PROF FEES-BANK CHARGES	36	-	-	-	0.0%
465-320	PROF FEES-TRAINING	-	400	400	-	0.0%
465-330	PROF FEES-AUDIT/ACCTG	2,257	2,257	2,257	2,000	-11.4%
465-332	PROF FEES-LEGAL	10,000	1,915	3,000	10,000	0.0%
465-338	PROF FEES-CONSULTANT	54,000	3,000	3,000	-	0.0%
	<b>TOTAL PROFESSIONAL FEES</b>	<b>66,293</b>	<b>7,572</b>	<b>8,657</b>	<b>12,000</b>	<b>-81.9%</b>
<b>SERVICES</b>						
465-530	SERVICES-COMMUNICATIONS	150	-	150	150	0.0%
465-532	SERVICES-WEB	2,100	-	2,700	2,700	28.6%
465-540	SERVICES-ADVERTISING	20,000	2,205	2,205	8,616	-56.9%
	<b>TOTAL SERVICES</b>	<b>22,250</b>	<b>2,205</b>	<b>5,055</b>	<b>11,466</b>	<b>-48.5%</b>
<b>SUPPLIES</b>						
465-611	SUPPLIES-POSTAGE	100	-	-	100	0.0%
	<b>TOTAL SUPPLIES</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>						
465-715	CAP OUTLAY-DOWNTOWN IMPR	10,000			-	0.0%
465-725	CAP OUTLAY-PARKS	12,000			-	0.0%
465-730	CAP OUTLAY-STREETS	75,000	66,093	66,093	-	0.0%
465-735	CAP OUTLAY-INFRASTRUCTURE	20,000			-	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>117,000</b>	<b>66,093</b>	<b>66,093</b>	<b>-</b>	<b>0.0%</b>
<b>OTHER EXPENDITURES</b>						
465-806	OTHER EXP-BUSINESS IMPR INCENT	20,000			-	0.0%
465-808	OTHER EXP-RETAIL SUBSIDY	20,000		-	-	0.0%
465-809	OTHER EXP-BUSINESS RELIEF GRANT	21,000			-	0.0%
465-810	OTHER EXP-TIRZ	47,450			-	0.0%
465-820	OTHER EXP-TRADE SHOW	5,000		-	-	0.0%
465-899	OTHER EXP-CONTINGENCY	10,000			-	0.0%
	<b>TOTAL OTHER EXPENDITURES</b>	<b>123,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>329,093</b>	<b>75,870</b>	<b>79,805</b>	<b>23,566</b>	<b>-92.8%</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**TIRZ #1 EAST DS - FUND 24**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING FUND BALANCE		4,525		4,525	4,320
OTHER REVENUE	247,893		247,893	249,900	
TOTAL REVENUES	<u>247,893</u>		<u>247,893</u>	<u>249,900</u>	
TOTAL FUNDS AVAILABLE	<u>252,418</u>		<u>252,418</u>	<u>254,220</u>	
2017 CO DEBT SERVICE	152,668		152,798	155,775	
2018 CO DEBT SERVICE	95,225		95,300	94,125	
TOTAL EXPENDITURES	<u>247,893</u>		<u>248,098</u>	<u>249,900</u>	
ENDING FUND BALANCE	<u>4,525</u>		<u>4,320</u>	<u>4,320</u>	

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
TIRZ #1 EAST DS - FUND 24**

		<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
OTHER REVENUE						
391-240	OPERATING TFR-DEBT SVC	247,893	175,975	247,893	249,900	0.8%
	TOTAL OTHER REVENUE	<u>247,893</u>	<u>175,975</u>	<u>247,893</u>	<u>249,900</u>	<u>0.8%</u>
	TOTAL REVENUES	<u>247,893</u>	<u>175,975</u>	<u>247,893</u>	<u>249,900</u>	<u>0.8%</u>
<b>2017 CO DEBT SERVICE</b>						
468-830	BOND - PRINCIPAL	60,000	60,000	60,000	65,000	8.3%
468-831	BOND - INTEREST	91,370	46,185	91,370	89,275	-2.3%
468-832	BOND AGENTS FEES	1,298	1,428	1,428	1,500	15.6%
	TOTAL OTHER	<u>152,668</u>	<u>107,613</u>	<u>152,798</u>	<u>155,775</u>	<u>2.0%</u>
	TOTAL 2017 CO DEBT SERVICE	<u>152,668</u>	<u>107,613</u>	<u>152,798</u>	<u>155,775</u>	<u>2.0%</u>
<b>2018 CO DEBT SERVICE</b>						
469-830	BOND - PRINCIPAL	40,000	40,000	40,000	40,000	0.0%
469-831	BOND - INTEREST	54,475	27,538	54,475	53,275	-2.2%
469-832	BOND AGENTS FEES	750	825	825	850	13.3%
	TOTAL OTHER	<u>95,225</u>	<u>68,363</u>	<u>95,300</u>	<u>94,125</u>	<u>-1.2%</u>
	TOTAL 2018 CO DEBT SERVICE	<u>95,225</u>	<u>68,363</u>	<u>95,300</u>	<u>94,125</u>	<u>-1.2%</u>
	TOTAL EXPENDITURES	<u>247,893</u>	<u>175,976</u>	<u>248,098</u>	<u>249,900</u>	<u>0.8%</u>

**TIRZ**  
**DEBT SERVICE SCHEDULE**

DATE	2017 SERIES FISCAL TOTALS		2017 TAXABLE SERIES FISCAL TOTALS		2018 SERIES FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024-25	<b>25,000.00</b>	<b>65,550.00</b>	<b>40,000.00</b>	<b>23,725.00</b>	<b>40,000.00</b>	<b>53,275.00</b>	<b>105,000.00</b>	<b>142,550.00</b>	<b>247,550.00</b>
2025-26	20,000.00	64,875.00	45,000.00	22,172.50	40,000.00	52,075.00	105,000.00	139,122.50	244,122.50
2026-27	25,000.00	64,184.38	45,000.00	20,350.00	40,000.00	50,875.00	110,000.00	135,409.38	245,409.38
2027-28	25,000.00	63,403.13	45,000.00	18,370.00	45,000.00	49,375.00	115,000.00	131,148.13	246,148.13
2028-29	25,000.00	62,606.25	50,000.00	16,280.00	45,000.00	47,575.00	120,000.00	126,461.25	246,461.25
2029-30	30,000.00	61,600.00	50,000.00	14,080.00	45,000.00	45,775.00	125,000.00	121,455.00	246,455.00
2030-31	25,000.00	60,500.00	55,000.00	11,770.00	50,000.00	43,875.00	130,000.00	116,145.00	246,145.00
2031-32	30,000.00	59,400.00	55,000.00	9,350.00	50,000.00	41,875.00	135,000.00	110,625.00	245,625.00
2032-33	30,000.00	58,200.00	60,000.00	6,820.00	55,000.00	39,775.00	145,000.00	104,795.00	249,795.00
2033-34	35,000.00	56,900.00	60,000.00	4,180.00	55,000.00	37,575.00	150,000.00	98,655.00	248,655.00
2034-35	30,000.00	55,600.00	65,000.00	1,430.00	60,000.00	35,275.00	155,000.00	92,305.00	247,305.00
2035-36	100,000.00	53,000.00	-	-	60,000.00	32,875.00	160,000.00	85,875.00	245,875.00
2036-37	105,000.00	48,900.00	-	-	65,000.00	30,375.00	170,000.00	79,275.00	249,275.00
2037-38	110,000.00	44,600.00	-	-	65,000.00	27,775.00	175,000.00	72,375.00	247,375.00
2038-39	115,000.00	40,100.00	-	-	70,000.00	25,075.00	185,000.00	65,175.00	250,175.00
2039-40	120,000.00	35,400.00	-	-	70,000.00	22,275.00	190,000.00	57,675.00	247,675.00
2040-41	125,000.00	30,500.00	-	-	75,000.00	19,375.00	200,000.00	49,875.00	249,875.00
2041-42	130,000.00	25,400.00	-	-	75,000.00	16,375.00	205,000.00	41,775.00	246,775.00
2042-43	135,000.00	20,100.00	-	-	80,000.00	13,475.00	215,000.00	33,575.00	248,575.00
2043-44	140,000.00	14,600.00	-	-	80,000.00	10,675.00	220,000.00	25,275.00	245,275.00
2044-45	145,000.00	8,900.00	-	-	85,000.00	7,788.00	230,000.00	16,688.00	246,688.00
2045-46	150,000.00	3,000.00	-	-	90,000.00	4,725.00	240,000.00	7,725.00	247,725.00
2046-47	-	-	-	-	90,000.00	1,575.00	90,000.00	1,575.00	91,575.00
0	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,675,000.00</b>	<b>997,318.76</b>	<b>570,000.00</b>	<b>148,527.50</b>	<b>1,430,000.00</b>	<b>709,688.00</b>	<b>3,675,000.00</b>	<b>1,855,534.26</b>	<b>5,530,534.26</b>

NOTE: 2017 series issued to fund water/sewer improvements, TIRZ projects  
2018 series - TIRZ Basin G Expansion

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
TIRZ #1 EAST - FUND 25**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
BEGINNING FUND BALANCE	10,929		10,929	(44,469)	
PROPERTY TAXES	110,099		99,000	148,730	
MISCELLANEOUS TAXES	52,500		-	6,000	
FINES/CONTRIBUTIONS	222,500		-	-	
INTEREST	-		10,000	-	
OTHER REVENUE	144,900		97,450	-	
<b>TOTAL REVENUES</b>	<b><u>529,999</u></b>		<b><u>206,450</u></b>	<b><u>154,730</u></b>	
 <b>TOTAL FUNDS AVAILABLE</b>	 <b><u>540,928</u></b>		 <b><u>217,379</u></b>	 <b><u>110,261</u></b>	
ADMINISTRATION	39,500		13,750	21,250	
SANITARY SEWER LINE PROJECT	152,668		152,798	155,775	
BASIN G PROJECT	95,225		95,300	94,125	
<b>TOTAL EXPENDITURES</b>	<b><u>287,393</u></b>		<b><u>261,848</u></b>	<b><u>271,150</u></b>	
 <b>ENDING FUND BALANCE</b>	 <b><u>253,535</u></b>		 <b><u>(44,469)</u></b>	 <b><u>(160,889)</u></b>	

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
TIRZ #1 EAST - FUND 25**

		<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>PROPOSED</b>	<b>% INCR</b>
		<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>BUDGET</b>	<b>(DECR)</b>
<b>PROPERTY TAXES</b>						
311-105	INCR PROPERTY TAX - CITY	58,577	59,374	60,000	91,976	57.0%
311-205	INCR PROPERTY TAX - COUNTY	51,522	-	39,000	56,753	10.2%
311-207	INCR PROPERTY TAX - COUNTY P&I	-			-	0.0%
	<b>TOTAL PROPERTY TAXES</b>	<b>110,099</b>	<b>59,374</b>	<b>99,000</b>	<b>148,730</b>	<b>35.1%</b>
<b>MISCELLANEOUS TAXES</b>						
313-105	INCR SALES TAX - CITY	39,375	-	-	4,500	-88.6%
313-205	INCR SALES TAX - COUNTY	13,125	-	-	1,500	-88.6%
	<b>TOTAL MISCELLANEOUS TAXES</b>	<b>52,500</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-88.6%</b>
<b>FINES/CONTRIBUTIONS</b>						
355-100	DEVELOPER CONTRIBUTIONS	222,500	-	-	-	0.0%
	<b>TOTAL FINES/CONTRIBUTIONS</b>	<b>222,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>INTEREST</b>						
361-002	INTEREST ON INVESTMENTS - 2018	-	6,062	10,000	-	0.0%
	<b>TOTAL INTEREST</b>	<b>-</b>	<b>6,062</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
<b>OTHER REVENUE</b>						
393-000	LOAN PROCEEDS - CITY	47,450	-	-	-	0.0%
393-001	LOAN PROCEEDS - EDC	47,450	25,000	47,450	-	0.0%
393-010	LOAN PROCEEDS - BUILDERS	50,000	50,000	50,000	-	0.0%
	<b>TOTAL OTHER REVENUE</b>	<b>144,900</b>	<b>75,000</b>	<b>97,450</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL REVENUES</b>	<b>529,999</b>	<b>140,436</b>	<b>206,450</b>	<b>154,730</b>	<b>-70.8%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
TIRZ #1 EAST - FUND 25**

	<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>PROPOSED</b>	
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>BUDGET</b>	<b>% INCR (DECR)</b>

**ADMINISTRATION**

**ADMINISTRATION**

467-330	PROF FEES-AUDIT/ACCTG	500	500	500	0.0%
467-332	PROF FEES-LEGAL	15,000	-	500	5,000
467-338	PROF FEES-ADMIN	24,000	4,000	4,000	-
467-801	OTHER EXPENSE-SERV CHG GF	-	-	8,750	15,750
	<b>TOTAL EXPENDITURES</b>	<b>39,500</b>	<b>4,000</b>	<b>13,750</b>	<b>21,250</b>
	<b>TOTAL ADMINISTRATION</b>	<b>39,500</b>	<b>4,000</b>	<b>13,750</b>	<b>21,250</b>
					-46.2%

**SANITARY SEWER LINE PROJECT**

**OTHER**

468-830	BOND - PRINCIPAL	60,000	-	-	-	0.0%
468-831	BOND - INTEREST	91,370	-	-	-	0.0%
468-832	BOND AGENTS FEES	1,298	-	-	-	0.0%
468-859	DEBT SERVICE TRANSFER	-	107,612	152,798	155,775	100.0%
	<b>TOTAL EXPENDITURES</b>	<b>152,668</b>	<b>107,612</b>	<b>152,798</b>	<b>155,775</b>	2.0%
	<b>TOTAL SANI SEWER LINE PROJECT</b>	<b>152,668</b>	<b>107,612</b>	<b>152,798</b>	<b>155,775</b>	2.0%

**BASIN G EXP PROJECT**

**OTHER**

469-830	BOND - PRINCIPAL	40,000	-	-	-	0.0%
469-831	BOND - INTEREST	54,475	-	-	-	0.0%
469-832	BOND AGENTS FEES	750	-	-	-	0.0%
469-859	OTHER EXP - DS TRF 2018	-	68,363	95,300	94,125	100.0%
	<b>TOTAL EXPENDITURES</b>	<b>95,225</b>	<b>68,363</b>	<b>95,300</b>	<b>94,125</b>	-1.2%
	<b>TOTAL BASIN G EXP PROJECT</b>	<b>95,225</b>	<b>68,363</b>	<b>95,300</b>	<b>94,125</b>	-1.2%
	<b>TOTAL EXPENDITURES</b>	<b>287,393</b>	<b>179,975</b>	<b>261,848</b>	<b>271,150</b>	-5.7%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**CAPITAL PROJECT FUND - FUND 30**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING FUND BALANCE	3,640,913			3,640,913	1,569,795
INTERGOVERNMENTAL REVENUE	-		-		34,500
FINES & CONTRIBUTIONS	-		21,736		-
INTEREST	95,480		111,600	56,700	
OTHER REVENUES	112,757		112,757	102,908	
TOTAL REVENUES	<u>208,237</u>		<u>246,093</u>	<u>194,108</u>	
TOTAL FUNDS AVAILABLE	<u>3,849,150</u>		<u>3,887,006</u>	<u>1,763,903</u>	
CP/EQ RESERVE EXPENDITURES	410,512		162,211	376,000	
STREET RESERVE EXPENDITURES	-		-	-	-
BOND FUND EXPENDITURES	2,593,076		2,155,000		-
TOTAL EXPENDITURES	<u>3,003,588</u>		<u>2,317,211</u>	<u>376,000</u>	
ENDING FUND BALANCE	<u><u>845,562</u></u>		<u><u>1,569,795</u></u>	<u><u>1,387,903</u></u>	

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**CAPITAL PROJECT FUND - FUND 30**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
331-510	REV-EQUIPMENT GRANT	-	-	34,500	100.0%
	TOTAL INTERGOVERNMENTAL REV	-	-	34,500	100.0%
<b>FINES &amp; CONTRIBUTIONS</b>					
355-110	PARKLAND DEDICATION FEES	-	21,736	21,736	0.0%
	TOTAL CONTRIB & FINES	-	21,736	21,736	-
<b>INTEREST</b>					
361-115	INTEREST INCOME- ST BONDS 2022	50,000	31,671	40,000	-
361-120	INTEREST INCOME - SIDEWALK RES	480	393	800	500
361-150	INTEREST INCOME - EQUIP RES	15,000	10,736	20,000	15,000
361-151	INTEREST INCOME - PARK DED	-	187	800	1,200
361-160	INTEREST INCOME - CP RES	30,000	26,223	50,000	40,000
	TOTAL INTEREST	95,480	69,210	111,600	56,700
					-40.6%
<b>OTHER REVENUES</b>					
391-131	OPERATING TFR - GF EQUIP RES	112,757	52,807	112,757	102,908
391-135	OPERATING TFR - CP RES	-	-	-	-
392-100	PROCEEDS - SALE OF ASSETS	-	-	-	-
	TOTAL OTHER REVENUES	112,757	52,807	112,757	102,908
					-8.7%
	TOTAL REVENUES	208,237	143,753	246,093	194,108
					-6.8%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**CAPITAL PROJECT FUND - FUND 30**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>CP/EQUIP RESERVE</b>					
<b>PUBLIC BUILDINGS</b>					
410-329	PROF FEES-SPECIAL PROJ	9,000	-	4,000	5,000
410-331	PROF FEES-ENGINEERING	17,000	-	-	17,000
410-720	CAP OUTLAY-BLDGS/IMPR	179,000	-	-	179,000
410-743	CAP OUTLAY-OFFICE FF&E	-	-	-	0.0%
	<b>TOTAL PUBLIC BUILDINGS</b>	<b>205,000</b>	<b>-</b>	<b>4,000</b>	<b>201,000</b>
					<b>-2.0%</b>
<b>ADMINISTRATION</b>					
415-743	CAP OUTLAY-OFFICE FF&E	5,000	4,930	4,930	-
	<b>TOTAL ADMIN EQUIP</b>	<b>5,000</b>	<b>4,930</b>	<b>4,930</b>	<b>0.0%</b>
					<b>0.0%</b>
<b>POLICE</b>					
421-741	CAP OUTLAY-MACH & EQUIP	30,000		76,000	153.3%
421-742	CAP OUTLAY-VEHICLES	40,160	40,387	85,000	111.7%
421-743	CAP OUTLAY-OFFICE FF&E	-		-	0.0%
	<b>TOTAL POLICE EQUIP</b>	<b>70,160</b>	<b>40,387</b>	<b>161,000</b>	<b>129.5%</b>
<b>STREETS</b>					
431-331	PROF FEES-ENGINEERING	-	10,460	10,460	-
431-730	STREET IMPROVEMENT	130,352	102,434	102,434	-
431-741	CAP OUTLAY-MACH & EQUIP	-	-	-	100.0%
431-742	CAP OUTLAY-VEHICLES	-	-	-	0.0%
	<b>TOTAL STREETS EQUIP</b>	<b>130,352</b>	<b>112,894</b>	<b>112,894</b>	<b>14,000</b>
					<b>-89.3%</b>
	<b>TOTAL CP/EQUIP RESERVE</b>	<b>410,512</b>	<b>158,211</b>	<b>162,211</b>	<b>376,000</b>
					<b>-8.4%</b>
<b>BOND FUNDS</b>					
<b>PROFESSIONAL FEES</b>					
631-331	PROF FEES-ENGINEERING	276,200	147,050	155,000	-
631-332	PROF FEES-LEGAL	-	-	-	-
	<b>TOTAL PROF FEES</b>	<b>276,200</b>	<b>147,050</b>	<b>155,000</b>	<b>0.0%</b>
					<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
631-730	CAP IMPROVE-STREETS	2,316,876	1,467,053	2,000,000	-
631-731	CAP IMPROVE-DRAINAGE	-	-	-	-
	<b>TOTAL CAP OUTLAY</b>	<b>2,316,876</b>	<b>1,467,053</b>	<b>2,000,000</b>	<b>0.0%</b>
					<b>0.0%</b>
	<b>TOTAL BOND FUNDS</b>	<b>2,593,076</b>	<b>1,614,103</b>	<b>2,155,000</b>	<b>-</b>
					<b>0.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,003,588</b>	<b>1,772,314</b>	<b>2,317,211</b>	<b>376,000</b>
					<b>-87.5%</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**GENERAL DEBT SERVICE FUND - FUND 40**

	<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>PROPOSED</b>	<b>% INCR (DECR)</b>
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>BUDGET</b>	
BEGINNING FUND BALANCE	101,891			101,891	104,639
PROPERTY TAXES	327,700			325,948	337,000
INTEREST	2,000			2,000	2,000
OTHER REVENUES	-			-	-
TOTAL REVENUES	<u>329,700</u>			<u>327,948</u>	<u>339,000</u>
TOTAL FUNDS AVAILABLE	<u>431,591</u>			<u>429,839</u>	<u>443,639</u>
PROFESSIONAL FEES	-			-	-
OTHER EXPENDITURES	<u>325,200</u>			<u>325,200</u>	<u>334,500</u>
TOTAL EXPENDITURES	<u>325,200</u>			<u>325,200</u>	<u>334,500</u>
ENDING FUND BALANCE	<u><u>106,391</u></u>			<u><u>104,639</u></u>	<u><u>109,139</u></u>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
GENERAL DEBT SERVICE FUND - FUND 40**

				<b>PROPOSED</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>BUDGET</b>	<b>% INCR (DECR)</b>
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	
<b>PROPERTY TAXES</b>					
311-100	PROPERTY TAXES - CURRENT	325,200	309,522	321,948	334,500
311-101	PROPERTY TAXES - DELINQUENT	1,000	1,369	2,000	1,000
311-102	PROPERTY TAXES - PEN & INT	1,500	978	2,000	1,500
	<b>TOTAL PROPERTY TAXES</b>	<b>327,700</b>	<b>311,869</b>	<b>325,948</b>	<b>337,000</b>
<b>INTEREST</b>					
361-000	INTEREST ON INVESTMENTS	2,000	1,006	2,000	2,000
	<b>TOTAL INTEREST</b>	<b>2,000</b>	<b>1,006</b>	<b>2,000</b>	<b>2,000</b>
	<b>TOTAL REVENUES</b>	<b>329,700</b>	<b>312,875</b>	<b>327,948</b>	<b>339,000</b>
<b>OTHER EXPENDITURES</b>					
470-830	OTHER EXPENSE-DS PRINCIPAL	135,000	135,000	135,000	150,000
470-831	OTHER EXPENSE-DS INTEREST	189,700	96,200	189,700	184,000
470-832	OTHER EXPENSE-DS AGENT FEES	500	-	500	500
	<b>TOTAL OTHER EXPENDITURES</b>	<b>325,200</b>	<b>231,200</b>	<b>325,200</b>	<b>334,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>325,200</b>	<b>231,200</b>	<b>325,200</b>	<b>334,500</b>

**GENERAL OBLIGATION DEBT  
DEBT SERVICE SCHEDULE**

DATE	2022 CERT OF OBLIG FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024-25	<b>150,000.00</b>	<b>184,000.00</b>	<b>150,000.00</b>	<b>184,000.00</b>	<b>334,000.00</b>
2025-26	170,000.00	177,600.00	170,000.00	177,600.00	347,600.00
2026-27	185,000.00	170,500.00	185,000.00	170,500.00	355,500.00
2027-28	200,000.00	162,800.00	200,000.00	162,800.00	362,800.00
2028-29	215,000.00	154,500.00	215,000.00	154,500.00	369,500.00
2029-30	225,000.00	145,700.00	225,000.00	145,700.00	370,700.00
2030-31	235,000.00	136,500.00	235,000.00	136,500.00	371,500.00
2031-32	245,000.00	126,900.00	245,000.00	126,900.00	371,900.00
2032-33	255,000.00	116,900.00	255,000.00	116,900.00	371,900.00
2033-34	265,000.00	106,500.00	265,000.00	106,500.00	371,500.00
2034-35	275,000.00	95,700.00	275,000.00	95,700.00	370,700.00
2035-36	285,000.00	84,500.00	285,000.00	84,500.00	369,500.00
2036-37	295,000.00	72,900.00	295,000.00	72,900.00	367,900.00
2037-38	310,000.00	60,800.00	310,000.00	60,800.00	370,800.00
2038-39	320,000.00	48,200.00	320,000.00	48,200.00	368,200.00
2039-40	335,000.00	35,100.00	335,000.00	35,100.00	370,100.00
2040-41	350,000.00	21,400.00	350,000.00	21,400.00	371,400.00
2041-42	360,000.00	7,200.00	360,000.00	7,200.00	367,200.00
0	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,675,000.00</b>	<b>\$ 1,907,700.00</b>	<b>\$ 4,675,000.00</b>	<b>\$ 1,907,700.00</b>	<b>\$ 6,582,700.00</b>

NOTE: 2022 Street Improvements

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
UTILITY FUND - FUND 50**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
<b>INCOME</b>					
CHARGES & FEES	2,189,100	1,068,288	2,131,600	2,453,235	12.1%
INTEREST	5,000	2,074	4,600	5,000	0.0%
OTHER REVENUE	14,800	11,392	17,900	21,900	48.0%
<b>TOTAL INCOME</b>	<b>2,208,900</b>	<b>1,081,754</b>	<b>2,154,100</b>	<b>2,480,135</b>	<b>12.3%</b>
<b>EXPENSES BY DEPARTMENT</b>					
WATER	1,060,833	512,099	1,032,833	1,107,584	4.4%
SEWER	191,000	91,879	186,999	539,317	182.4%
W/S ADMINISTRATION	957,067	357,076	714,924	833,234	-12.9%
<b>TOTAL EXPENSES</b>	<b>2,208,900</b>	<b>961,054</b>	<b>1,934,756</b>	<b>2,480,135</b>	<b>12.3%</b>
<b>EXPENSES BY CATEGORY</b>					
SALARIES	218,681	79,993	174,807	258,760	18.3%
BENEFITS	98,187	34,290	66,574	109,841	11.9%
PROFESSIONAL FEES	28,000	5,262	39,220	41,000	46.4%
PROPERTY SERVICES	1,135,700	540,115	1,073,849	2,040,701	79.7%
SERVICES	39,384	32,346	36,590	44,301	12.5%
SUPPLIES	152,300	76,108	159,547	175,800	15.4%
CAPITAL OUTLAY	-	-	-	-	0.0%
OTHER EXPENSES	536,648	192,940	384,170	(190,269)	-135.5%
<b>TOTAL EXPENSES</b>	<b>2,208,900</b>	<b>961,054</b>	<b>1,934,756</b>	<b>2,480,135</b>	<b>12.3%</b>
<b>EXCESS OF INC/EXP</b>	<b>-</b>	<b>120,700</b>	<b>219,344</b>	<b>-</b>	<b>0.0%</b>

**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
UTILITY FUND - FUND 50**

	<b>BUDGET FY 2023-24</b>	<b>YTD 3/31/2023</b>	<b>EST FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>	<b>% INCR (DECR)</b>
<b>BEGINNING RETAINED EARNINGS</b>	1,776,920		1,776,920	1,996,264	
<b>TOTAL REVENUES</b>	<u>2,208,900</u>		<u>2,154,100</u>	<u>2,480,135</u>	
<b>TOTAL FUNDS AVAILABLE</b>	3,985,820		3,931,020	4,476,399	
<b>TOTAL EXPENSES</b>	<u>2,208,900</u>		<u>1,934,756</u>	<u>2,480,135</u>	
<b>ENDING RETAINED EARNINGS</b>	<u><u>1,776,920</u></u>		<u><u>1,996,264</u></u>	<u><u>1,996,264</u></u>	

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UTILITY FUND - FUND 50**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>CHARGES &amp; FEES</b>						
340-000	WATER REVENUE-RESIDENTIAL	1,047,000	478,162	973,000	1,105,227	5.6%
340-001	WATER REVENUE-COMMERCIAL	338,800	186,973	323,000	388,253	14.6%
340-002	WATER REVENUE-TAPS	2,500	300	1,850	2,500	0.0%
340-003	WATER REVENUE-PENALITIES	32,000	17,742	33,600	33,000	3.1%
340-010	WATER REVENUE-MUNICIPAL	2,200	1,055	1,500	2,600	18.2%
340-090	WATER REVENUE-WHOLESALE	180,000	93,617	222,667	180,000	0.0%
344-100	SEWER REVENUE-RESIDENTIAL	510,000	251,305	499,067	659,326	29.3%
344-101	SEWER REVENUE-COMMERCIAL	70,500	35,799	70,667	74,529	5.7%
344-102	SEWER REVENUE-TAPS	3,600	1,800	3,100	3,600	0.0%
344-110	SEWER REVENUE-MUNICIPAL	2,500	1,535	3,150	4,200	68.0%
	<b>TOTAL CHARGES &amp; FEES</b>	<b>2,189,100</b>	<b>1,068,288</b>	<b>2,131,600</b>	<b>2,453,235</b>	<b>12.1%</b>
<b>INTEREST</b>						
361-000	INTEREST INCOME	5,000	2,074	4,600	5,000	0.0%
	<b>TOTAL INTEREST</b>	<b>5,000</b>	<b>2,074</b>	<b>4,600</b>	<b>5,000</b>	<b>0.0%</b>
<b>OTHER REVENUES</b>						
390-001	OTHER REVENUE-SERV CHGS SANI	13,000	6,498	13,000	20,100	54.6%
390-100	OTHER REVENUE-MISCELLANEOUS	1,800	4,894	4,900	1,800	0.0%
	<b>TOTAL OTHER REVENUES</b>	<b>14,800</b>	<b>11,392</b>	<b>17,900</b>	<b>21,900</b>	<b>48.0%</b>
	<b>TOTAL REVENUES</b>	<b>2,208,900</b>	<b>1,081,754</b>	<b>2,154,100</b>	<b>2,480,135</b>	<b>12.3%</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UTILITY FUND - FUND 50**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>WATER SERVICE</b>					
PROFESSIONAL FEES					
433-329	PROFESSIONAL FEES-SPECIAL PROJ	-	-	-	0.0%
433-331	PROFESSIONAL FEES-ENGINEERING	5,000	1,395	30,000	300.0%
	TOTAL PROFESSIONAL FEES	5,000	1,395	30,000	300.0%
PROPERTY SERVICES					
433-412	PROP SERV-PURCHASED WATER	918,000	435,994	860,000	934,150
433-432	PROP SERV-R/M MACH&EQUIP	5,000	2,029	4,000	5,000
433-434	PROP SERV-R/M MAINLINES	24,000	12,092	20,000	24,000
433-435	PROP SERV-R/M WATER PLANT	8,000	2,017	7,000	8,000
433-436	PROP SERV-R/M METERS	5,500	5,580	6,000	5,500
	TOTAL PROPERTY SERVICES	960,500	457,712	897,000	976,650
SUPPLIES					
433-613	SUPPLIES-MINOR TOOLS	4,000	1,769	4,000	4,000
433-614	SUPPLIES-CHEMICALS	15,000	7,616	15,000	15,000
433-615	SUPPLIES-LAB	5,000	2,711	5,000	5,000
433-622	SUPPLIES-ELECTRICITY	63,000	36,732	73,500	78,000
	TOTAL SUPPLIES	87,000	48,828	97,500	102,000
CAPITAL OUTLAY					
433-733	CAP OUTLAY-WATER IMPR	-	-	-	0.0%
	TOTAL CAPITAL OUTLAY	-	-	-	0.0%
OTHER EXPENSES					
433-830	OTHER EXP-EQUIP RES	8,333	4,164	8,333	8,334
433-831	OTHER EXP-CP RES	-	-	-	0.0%
	TOTAL OTHER EXPENSES	8,333	4,164	8,333	8,334
	TOTAL WATER EXPENSES	1,060,833	512,099	1,032,833	1,107,584
					4.4%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UTILITY FUND - FUND 50**

	BUDGET	YTD	EST	PROPOSED
	FY 2023-24	3/31/2023	FY 2023-24	BUDGET

% INCR  
(DECR)

**SEWER SERVICE**

**PROFESSIONAL FEES**

434-329	PROFESSIONAL FEES-SPECIAL PROJ	-	-	0.0%
434-331	PROFESSIONAL FEES-ENGINEERING	5,000	1,515	5,000
	TOTAL PROFESSIONAL FEES	<hr/> <u>5,000</u>	<hr/> <u>1,515</u>	<hr/> <u>5,000</u>

**PROPERTY SERVICES**

434-413	PROP SERV-TREATMENT	127,700	63,729	134,849	1,016,551	696.0%
434-432	PROP SERV-R/M MACH & EQUIP	5,000	1,674	4,000	5,000	0.0%
434-434	PROP SERV-R/M MAINLINES	6,000	689	4,000	6,000	0.0%
434-437	PROP SERV-R/M WW PLANT & LS	18,000	12,273	16,000	18,000	0.0%
	TOTAL PROPERTY SERVICES	<hr/> <u>156,700</u>	<hr/> <u>78,365</u>	<hr/> <u>158,849</u>	<hr/> <u>1,045,551</u>	<hr/> <u>567.2%</u>

**SUPPLIES**

434-613	SUPPLIES-MINOR TOOLS	1,800	845	1,800	1,800	0.0%
434-614	SUPPLIES-CHEMICALS	1,500	125	1,500	1,500	0.0%
434-622	SUPPLIES-ELECTRICITY	26,000	11,029	23,250	27,000	3.8%
	TOTAL SUPPLIES	<hr/> <u>29,300</u>	<hr/> <u>11,999</u>	<hr/> <u>26,550</u>	<hr/> <u>30,300</u>	<hr/> <u>3.4%</u>

**CAPITAL OUTLAY**

434-734	CAP OUTLAY-SEWER IMPR	-	-	-	-	0.0%
	TOTAL CAPITAL OUTLAY	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>0.0%</u>

**OTHER EXPENSES**

434-830	OTHER EXP-EQUIP RES	-	-	-	-	0.0%
434-831	OTHER EXP-CP TRANSFER	-	-	-	(541,534)	100.0%
	TOTAL OTHER EXPENSES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>(541,534)</u>	<hr/> <u>100.0%</u>
	TOTAL SEWER EXPENSES	<hr/> <u>191,000</u>	<hr/> <u>91,879</u>	<hr/> <u>186,999</u>	<hr/> <u>539,317</u>	<hr/> <u>182.4%</u>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UTILITY FUND - FUND 50**

	BUDGET	YTD	EST	PROPOSED
	FY 2023-24	3/31/2023	FY 2023-24	BUDGET
				<b>FY 2024-25</b>

**W/S ADMINISTRATION**

**SALARIES**

435-101	SALARIES-MAINTENANCE	118,703	33,748	82,070	134,843	13.6%
435-102	SALARIES-CLERICAL	25,610	11,198	22,400	43,201	68.7%
435-104	SALARIES-MANAGEMENT	64,008	30,319	60,750	67,208	5.0%
435-111	SALARIES-LONGEVITY	360	-	120	480	33.3%
435-112	SALARIES-CERTIFICATION	-			600	100.0%
435-130	SALARIES-OVERTIME	10,000	4,728	9,467	11,828	18.3%
<b>TOTAL SALARIES</b>		<b>218,681</b>	<b>79,993</b>	<b>174,807</b>	<b>258,160</b>	<b>18.1%</b>

**BENEFITS**

435-210	BENEFITS-HEALTH INSURANCE	44,915	13,427	26,550	46,955	4.5%
435-220	BENEFITS-FICA	16,729	6,108	13,373	19,749	18.1%
435-230	BENEFITS-TMRS	23,290	8,486	18,687	28,914	24.1%
435-260	BENEFITS-WORKERS COMPENSATION	6,753	4,664	4,664	7,723	14.4%
435-290	BENEFITS-UNIFORMS	6,500	1,605	3,300	6,500	0.0%
<b>TOTAL BENEFITS</b>		<b>98,187</b>	<b>34,290</b>	<b>66,574</b>	<b>109,841</b>	<b>11.9%</b>

**PROFESSIONAL FEES**

435-313	PROF FEES-BANK SERV CHGS	2,500	768	1,220	1,500	-40.0%
435-315	PROF FEES-DEBT COLLECTION	1,000	-	200	-	0.0%
435-320	PROF FEES-TRAINING	4,000	1,584	4,000	4,000	0.0%
435-332	PROF FEES-LEGAL	10,000	-	1,000	10,000	0.0%
435-334	PROF FEES-EMPL SCREENING	500	-	1,200	500	0.0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>18,000</b>	<b>2,352</b>	<b>7,620</b>	<b>16,000</b>	<b>-11.1%</b>

**PROPERTY SERVICES**

435-430	PROP SERV-R/M OFFICE EQUIP	14,000	1,812	14,000	14,000	0.0%
435-431	PROP SERV-R/M VEHICLES	4,500	2,226	4,000	4,500	0.0%
<b>TOTAL PROPERTY SERVICES</b>		<b>18,500</b>	<b>4,038</b>	<b>18,000</b>	<b>18,500</b>	<b>0.0%</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UTILITY FUND - FUND 50**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>SERVICES</b>						
435-520	SERVICES-PROP/LIAB INSURANCE	28,634	28,190	28,190	33,551	17.2%
435-530	SERVICES-COMMUNICATIONS	10,500	4,156	8,400	10,500	0.0%
435-540	SERVICES-ADVERTISING	250	-	-	250	0.0%
	<b>TOTAL SERVICES</b>	<b>39,384</b>	<b>32,346</b>	<b>36,590</b>	<b>44,301</b>	<b>12.5%</b>
<b>SUPPLIES</b>						
435-610	SUPPLIES-OFFICE	5,000	1,904	5,000	3,400	-32.0%
435-611	SUPPLIES-POSTAGE	6,500	4,057	7,980	5,600	-13.8%
435-619	SUPPLIES-EQUIP/FURN	2,000	-	2,000	2,000	0.0%
435-626	SUPPLIES-MOTOR VEHICLE	20,000	8,662	19,067	30,000	50.0%
435-630	SUPPLIES-BANQUET	500	550	550	750	50.0%
435-635	SUPPLIES-FOOD	500	108	300	750	50.0%
435-640	SUPPLIES-SUBSCRIPT/MEMBER	1,500	-	600	1,000	-33.3%
	<b>TOTAL SUPPLIES</b>	<b>36,000</b>	<b>15,281</b>	<b>35,497</b>	<b>43,500</b>	<b>20.8%</b>
<b>OTHER EXPENSES</b>						
435-801	OTHER EXP-SERV CHGS GF	32,700	16,350	32,700	91,600	180.1%
435-802	OTHER EXP-FRANCHISE TAX	87,400	43,698	87,400	-	0.0%
435-830	OTHER EXP-EQUIP RES	54,209	27,102	54,209	54,209	0.0%
435-859	OTHER EXP-DS TRF 2017	46,063	23,032	46,063	45,163	-2.0%
435-860	OTHER EXP-DS TRF 2020	153,642	76,821	153,642	151,960	-1.1%
435-861	OTHER EXP-DS TIRZ	150,375	-	-	-	0.0%
435-890	OTHER EXP-CASH SHORT/OVER	-	(50)	-	-	0.0%
435-899	OTHER EXP-CONTINGENCY	3,926	1,823	1,823	-	0.0%
	<b>TOTAL OTHER EXPENSES</b>	<b>528,315</b>	<b>188,776</b>	<b>375,837</b>	<b>342,932</b>	<b>-35.1%</b>
	<b>TOTAL W/S ADMIN EXPENSES</b>	<b>957,067</b>	<b>357,076</b>	<b>714,924</b>	<b>833,234</b>	<b>-12.9%</b>
	<b>TOTAL EXPENSES</b>	<b>2,208,900</b>	<b>961,054</b>	<b>1,934,756</b>	<b>2,480,135</b>	<b>12.3%</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**SANITATION FUND - FUND 51**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING RETAINED EARNINGS	134,438			134,438	149,618
CHARGES & FEES	274,134			281,900	296,300
OTHER REVENUES	-			80	100
<b>TOTAL REVENUES</b>	<b>274,134</b>			<b>281,980</b>	<b>296,400</b>
 TOTAL FUNDS AVAILABLE	 408,572			 416,418	 446,018
PROPERTY SERVICES	241,740			236,700	253,617
OTHER EXPENSES	32,394			30,100	38,283
<b>TOTAL EXPENDITURES</b>	<b>274,134</b>			<b>266,800</b>	<b>296,400</b>
 ENDING RETAINED EARNINGS	 134,438			 149,618	 149,618

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**SANITATION FUND - FUND 51**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>CHARGES &amp; FEES</b>						
344-300	SANITATION CHGS-RESIDENTIAL	154,722	78,153	156,500	164,300	6.2%
344-301	SANITATION CHGS-COMMERCIAL	119,412	62,066	125,400	132,000	10.5%
	<b>TOTAL CHARGES &amp; FEES</b>	<b>274,134</b>	<b>140,219</b>	<b>281,900</b>	<b>296,300</b>	<b>8.1%</b>
<b>OTHER REVENUE</b>						
390-100	OTHER REVENUE-MISC	-	40	80	100	100.0%
	<b>TOTAL OTHER REVENUES</b>	<b>-</b>	<b>40</b>	<b>80</b>	<b>100</b>	<b>100.0%</b>
	<b>TOTAL REVENUES</b>	<b>274,134</b>	<b>140,259</b>	<b>281,980</b>	<b>296,400</b>	<b>8.1%</b>
<b>SANITATION EXPENSES</b>						
<b>PROPERTY SERVICES</b>						
432-425	PROP SERV-SANITATION	237,540	96,474	232,500	249,417	5.0%
432-430	PROP SERV-R/M OFFICE EQUIP	4,200	-	4,200	4,200	0.0%
	<b>TOTAL PROPERTY SERVICES</b>	<b>241,740</b>	<b>96,474</b>	<b>236,700</b>	<b>253,617</b>	<b>4.9%</b>
<b>SUPPLIES</b>						
432-610	SUPPLIES-OFFICE	-	-	-	1,700	100.0%
432-626	SUPPLIES-POSTAGE	-	-	-	2,800	100.0%
	<b>TOTAL SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>100.0%</b>
<b>OTHER EXPENSES</b>						
432-801	OTHER EXPENSE-SVC CHG GF	17,100	8,550	17,100	18,100	5.8%
432-802	OTHER EXPENSE-SVC CHG UF	13,000	6,498	13,000	20,100	54.6%
432-899	OTHER EXPENSE-CONTINGENCY	2,294			83	-96.4%
		<b>32,394</b>	<b>15,048</b>	<b>30,100</b>	<b>38,283</b>	<b>18.2%</b>
	<b>TOTAL EXPENSES</b>	<b>274,134</b>	<b>111,522</b>	<b>266,800</b>	<b>296,400</b>	<b>8.1%</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**AMERICAN RESCUE PLAN ACT FUNDS -FUND 52**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING FUND BALANCE		-	-	-	-
INTEREST	-	-	-	-	-
GRANTS	860,000		55,880	681,000	
TOTAL REVENUES	<u>860,000</u>		<u>55,880</u>	<u>681,000</u>	
TOTAL FUNDS AVAILABLE	<u>860,000</u>		<u>55,880</u>	<u>681,000</u>	
GRANT WATER PROJECTS	195,000		-	195,000	
GRANT SEWER PROJECTS	90,000		380	-	
SUB RECP PROJECTS	<u>575,000</u>		<u>55,500</u>	<u>486,000</u>	
TOTAL EXPENDITURES	<u>860,000</u>		<u>55,880</u>	<u>681,000</u>	
ENDING FUND BALANCE	<u><u>-</u></u>		<u><u>-</u></u>	<u><u>-</u></u>	

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**AMERICAN RESCUE PLAN ACT FUNDS -FUND 52**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>GRANTS</b>						
331-511	GRANT PROCEEDS-ARPA	285,000	380	380	285,000	0.0%
331-512	MCLENNAN SUB REC-ARPA	225,000	-	-	225,000	0.0%
331-520	MCLENNAN SUB REC - MATCH	350,000	39,880	55,500	171,000	-51.1%
	TOTAL GRANTS	860,000	40,260	55,880	681,000	-20.8%
	<b>TOTAL REVENUES</b>	<b>860,000</b>	<b>40,260</b>	<b>55,880</b>	<b>681,000</b>	<b>-20.8%</b>
<b>GRANT WATER PROJECTS</b>						
433-331	PROF FEES-ENGINEERING	-	-	-	-	0.0%
433-733	CAP OUTLAY-WATER IMPROVE	195,000	-	-	195,000	0.0%
	GRANT WATER PROJECTS	195,000	-	-	195,000	0.0%
	<b>TOTAL WATER PROJECTS</b>	<b>195,000</b>	<b>-</b>	<b>-</b>	<b>195,000</b>	<b>0.0%</b>
<b>GRANT SEWER PROJECTS</b>						
434-331	PROF FEES-ENGINEERING	-	380	380	-	0.0%
434-734	CAP OUTLAY-SEWER IMPR	90,000	-	-	-	0.0%
	GRANT SEWER PROJECTS	90,000	380	380	-	0.0%
	<b>TOTAL SEWER PROJECTS</b>	<b>90,000</b>	<b>380</b>	<b>380</b>	<b>-</b>	<b>0.0%</b>
<b>SUB RECP PROJECT</b>						
533-331	PROF FEES-ENGINEERING	50,000	39,880	55,500	11,000	-78.0%
533-733	CAP OUTLAY-WATER IMPROVE	525,000	-	-	475,000	-9.5%
	SUB RECP PROJECT	575,000	39,880	55,500	486,000	-15.5%
	<b>TOTAL SUB RECP PROJECT</b>	<b>575,000</b>	<b>39,880</b>	<b>55,500</b>	<b>486,000</b>	<b>-15.5%</b>
	<b>TOTAL EXPENSES</b>	<b>860,000</b>	<b>40,260</b>	<b>55,880</b>	<b>681,000</b>	<b>-20.8%</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UF CAPITAL PROJECT FUND - FUND 53**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING FUND BALANCE	2,627,816			2,627,816	2,612,253
INTEREST	61,200		102,400	102,400	72,200
OTHER REVENUES	62,543		75,401	75,401	(478,991)
<b>TOTAL REVENUES</b>	<b>123,743</b>			<b>177,801</b>	<b>(406,791)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>2,751,559</b>			<b>2,805,617</b>	<b>2,205,462</b>
EQUIP RESERVE EXPENSES	438,911		137,864	137,864	304,000
CAPITAL PROJECTS EXPENSES	442,450		55,500	55,500	216,000
<b>TOTAL EXPENDITURES</b>	<b>881,361</b>			<b>193,364</b>	<b>520,000</b>
<b>ENDING FUND BALANCE</b>	<b>1,870,198</b>			<b>2,612,253</b>	<b>1,685,462</b>

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UF CAPITAL PROJECT FUND - FUND 53**

				<b>PROPOSED</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>BUDGET</b>	<b>% INCR</b>
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>(DECR)</b>
INTEREST					
361-300	INTEREST-CAP PROJ	45,000	38,287	80,000	50,000
361-400	INTEREST-IMPACT FEES	1,200	680	1,200	1,200
361-500	INTEREST-EQUIP RES	14,000	10,277	20,000	20,000
361-510	INTEREST-METER RES	1,000	657	1,200	1,000
	TOTAL INTEREST	<hr/> 61,200	<hr/> 49,901	<hr/> 102,400	<hr/> 72,200
OTHER REVENUES					
390-800	OTHER REVENUE-EQUIP RES TFR	62,543	31,266	62,543	62,543
390-834	OTHER REVENUE-SEWER CP TFR	-		(541,534)	100.0%
392-100	PROCEEDS - SALE OF ASSETS	-	12,858	12,858	-
	TOTAL OTHER REVENUES	<hr/> 62,543	<hr/> 44,124	<hr/> 75,401	<hr/> (478,991)
	TOTAL REVENUES	<hr/> 123,743	<hr/> 94,025	<hr/> 177,801	<hr/> (406,791)
					-428.7%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UF CAPITAL PROJECT FUND - FUND 53**

		<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
<b>EQUIP RESERVE</b>						
		<b>WATER</b>				
433-435	PROP SERV-R/M WATER PLANT	25,000	15,865	15,865	-	100.0%
	TOTAL WATER EQUIP	25,000	15,865	15,865	-	100.0%
<b>UTIL ADMIN</b>						
435-329	SPECIAL PROJECTS	49,911	9,890	49,911	-	100.0%
435-331	PROF FEES - ENGINEERING	34,000	-	-	34,000	0.0%
435-720	CAP OUTLAY-BLDGS & IMPR	270,000	-	-	270,000	0.0%
435-741	CAP OUTLAY-MACH & EQUIP	8,000	14,088	14,088	-	0.0%
435-742	CAP OUTLAY-VEHICLES	52,000	3,390	58,000	-	0.0%
435-743	CAP OUTLAY-OFF&E	-			-	0.0%
	TOTAL UTIL ADMIN EQUIP	413,911	27,368	121,999	304,000	-26.6%
	TOTAL EQUIP RESERVE EXPENSES	438,911	43,233	137,864	304,000	
<b>CAPITAL PROJECT RESERVE</b>						
		<b>TIRZ</b>				
525-890	OTHER EXP - DS TFR TIRZ	47,450			-	0.0%
	TOTAL TIRZ PROJECTS	47,450	-	-	-	0.0%
		<b>WATER</b>				
533-833	OTHER EXP - TFR TO UF (ARPA)	350,000	39,880	55,500	171,000	-51.1%
	TOTAL WATER CAP PROJECTS	350,000	39,880	55,500	171,000	-51.1%
		<b>SEWER</b>				
534-329	PROF FEES - SPECIAL PROJECTS	-			-	0.0%
534-736	CAP OUTLAY-SEWER IMPROVE	45,000	-	-	45,000	0.0%
534-741	CAP OUTLAY-EQUIPMENT	-			-	0.0%
	TOTAL SEWER CAP PROJECTS	45,000	-	-	45,000	0.0%
	TOTAL CAPITAL PROJECTS	442,450	39,880	55,500	216,000	-51.2%
	TOTAL EXPENSES	881,361	83,113	193,364	520,000	-41.0%

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UTILITY DEBT SERVICE FUND - FUND 54**

	<b>BUDGET</b> <b>FY 2023-24</b>	<b>YTD</b> <b>3/31/2023</b>	<b>EST</b> <b>FY 2023-24</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2024-25</b>	<b>% INCR</b> <b>(DECR)</b>
BEGINNING FUND BALANCE	671,369		671,369	695,147	
INTEREST	18,000		24,000	24,000	
OTHER REVENUES	350,080		199,706	197,123	
<b>TOTAL REVENUES</b>	<b>368,080</b>		<b>223,706</b>	<b>221,123</b>	
 TOTAL FUNDS AVAILABLE	 <u>1,039,449</u>		 <u>895,075</u>	 <u>916,270</u>	
OTHER EXPENDITURES	200,705		199,928	198,123	
<b>TOTAL EXPENDITURES</b>	<b>200,705</b>		<b>199,928</b>	<b>198,123</b>	
 ENDING FUND BALANCE	 <u><u>838,744</u></u>		 <u><u>695,147</u></u>	 <u><u>718,147</u></u>	

**CITY OF LORENA**  
**PROPOSED BUDGET**  
**FY 2024-25**  
**UTILITY DEBT SERVICE FUND - FUND 54**

				<b>PROPOSED</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>EST</b>	<b>BUDGET</b>	<b>% INCR</b>
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>(DECR)</b>
INTEREST					
361-000	INTEREST ON INVESTMENTS	18,000	12,864	24,000	24,000
	TOTAL INTEREST	<u>18,000</u>	<u>12,864</u>	<u>24,000</u>	33.3%
OTHER REVENUES					
391-540	OPERATING TRF-UF DEBT	350,080	99,853	199,706	197,123
391-549	OPERATING TRF-DEBT RESERVE	-	-	-	0.0%
	TOTAL OTHER REVENUES	<u>350,080</u>	<u>99,853</u>	<u>199,706</u>	-43.7%
	TOTAL REVENUES	<u>368,080</u>	<u>112,717</u>	<u>223,706</u>	-39.9%
OTHER EXPENSES					
470-830	OTHER EXP-DS PRINCIPAL	175,000	30,000	175,000	0.0%
470-831	OTHER EXP-DS INTEREST	24,705	12,577	24,705	-10.5%
470-832	OTHER EXP-DS AGENTS FEES	1,000	223	223	0.0%
470-890	OTHER EXP-DS TFR TIRZ	-	-	-	0.0%
	TOTAL OTHER EXPENSES	<u>200,705</u>	<u>42,800</u>	<u>199,928</u>	-1.3%
	TOTAL EXPENSES	<u>200,705</u>	<u>42,800</u>	<u>199,928</u>	-1.3%

**WATER WORKS AND SEWER SYSTEM  
DEBT SERVICE SCHEDULE**

DATE	2017 SERIES FISCAL TOTALS		2020 SERIES FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024-25	<b>30,000.00</b>	<b>15,162.50</b>	<b>145,000.00</b>	<b>6,960.00</b>	<b>175,000.00</b>	<b>22,122.50</b>	<b>197,122.50</b>
2025-26	30,000.00	14,262.50	145,000.00	5,278.00	175,000.00	19,540.50	194,540.50
2026-27	30,000.00	13,343.75	155,000.00	3,596.00	185,000.00	16,939.75	201,939.75
2027-28	30,000.00	12,406.25	155,000.00	1,798.00	185,000.00	14,204.25	199,204.25
2028-29	35,000.00	11,368.75	-	-	35,000.00	11,368.75	46,368.75
2029-30	35,000.00	10,100.00	-	-	35,000.00	10,100.00	45,100.00
2030-31	35,000.00	8,700.00	-	-	35,000.00	8,700.00	43,700.00
2031-32	35,000.00	7,300.00	-	-	35,000.00	7,300.00	42,300.00
2032-33	40,000.00	5,800.00	-	-	40,000.00	5,800.00	45,800.00
2033-34	40,000.00	4,200.00	-	-	40,000.00	4,200.00	44,200.00
2034-35	40,000.00	2,600.00	-	-	40,000.00	2,600.00	42,600.00
2035-36	45,000.00	900.00	-	-	45,000.00	900.00	45,900.00
2036-37	-	-	-	-	-	-	-
2037-38	-	-	-	-	-	-	-
2038-39	-	-	-	-	-	-	-
2039-40	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>425,000.00</b>	<b>106,143.75</b>	<b>600,000.00</b>	<b>17,632.00</b>	<b>1,025,000.00</b>	<b>123,775.75</b>	<b>1,148,775.75</b>

NOTE:

2017 series issued to fund water/sewer improvements, TIRZ projects

2020 series issued to "refinance" existing 2007 Sewer System Improvements, Amegy Bank

**Subject:** Discussion and possible action awarding the Well #3 Generator Improvements to McDonald Municipal & Industrial in the amount of \$474,469.00.

**Background Information:**

On May 15, 2023 the Lorena City Council voted unanimously to authorized the Mayor to enter into a subrecipient agreement with McLennan County for a sum of \$225,000.00 of McLennan County's ARPA funds to offset the total cost of this generator project. The remaining balance of this project will be funded by the City's own ARPA funds.

**Current Finding:**

On June 27, 2024 a public bid opening was held at the Lorena City Hall. Lorena received two bids for the Well #3 generator improvements. The low bidder was McDonald Municipal & Industrial. After the City's engineer tabulated the bid schedules for both completeness and accuracy a letter of recommendation letter was sent to the City recommending McDonald Municipal & Industrial be awarded the bid. Attached to this write up is the recommendation letter from the City's Engineer, and the bid tabulation sheet.

**Recommendation:**

Our City Engineer recommends that City Council approve awarding the Well #3 Generator Improvements to McDonald Municipal & Industrial in the amount of \$474,469.00.



19 North Main Street • Temple, TX 76501 • (254) 773-3731  
800 South Austin Ave • Georgetown, TX 78626 • (512) 819-9478

July 3, 2024

Mr. Kevin Neal  
City of Lorena  
107-A South Frontage Road  
Lorena, Texas 76655

Re: City of Lorena  
Well 3 Generator Improvements

Dear Mr. Neal:

On June 27, 2024, the City of Lorena received competitive bids from two (2) contractors for the Well 3 Generator Improvements project. This project includes an emergency generator and all electrical and SCADA equipment. A detailed bid tabulation of this bid is attached for your use.

The attached Bid Tabulation shows McDonald Municipal & Industrial, Inc. of Houston, Texas as the low bidder at \$474,469.00. The bids ranged from this low bid to \$801,800.00. Our final opinion of probable construction cost was \$490,000.00.

McDonald Municipal & Industrial provided an extensive reference list of similar projects. We have attempted to contact numerous owners/representatives on the reference list; and have received three responses from these attempts to contact references. All three reference responses received were favorable and endorsed McDonald Municipal & Industrial for their professionalism and abilities. According to the project lists provided by McDonald Municipal & Industrial, they have 42 similar projects completed in the last two years and 39 projects currently in construction. Based on our research it appears that McDonald Municipal & Industrial, Inc. is well qualified to perform the work required for this project. Therefore, we recommend that a contract be awarded to McDonald Municipal & Industrial, Inc. of Houston, Texas at \$474,469.00.

Sincerely,

A handwritten signature in blue ink that reads 'Ginger R. Tolbert'.

Ginger R. Tolbert, P.E.

GRT

**BID TABULATION**  
**CITY OF LORENA**  
**Well 3 Generator Improvements**  
**June 27, 2024; 2:00 PM**

				<b>BIDDER INFORMATION</b>			
<b>McDonald Municipal &amp; Industrial</b> 5044 Timber Creek Houston, TX 77017				<b>Allied Electric Services, Inc.</b> 4355 East University Avenue Georgetown, TX 78626			
<i>Bid No.</i>	<i>Estimated Quantity</i>	<i>Unit</i>	<i>Bid Data Description</i>	<i>Unit Price</i>	<i>Extended Amount</i>	<i>Unit Price</i>	<i>Extended Amount</i>
<b>BASE BID</b>							
1	100%	LS	Mobilization, Bonds & Insurance, not-to-exceed 5% of the Bid, Complete For	\$ 23,700.00	\$ 23,700.00	\$ 35,000.00	\$ 35,000.00
2	100%	LS	Furnish Laber, Equipment, Tools & Supervision to Complete Preparation of Project Site, Complete For	20,000.00	20,000.00	75,000.00	75,000.00
3	100%	LS	Furnish Project Record Drawings, Complete For	1,000.00	1,000.00	10,000.00	10,000.00
4	100%	LS	Furnish DVD of right-of-way pre-construction and post construction site conditions, Complete For	1,000.00	1,000.00	7,500.00	7,500.00
5	100%	LS	Grass Establishment For Peramament Erosion Control, Including Water to establish and sustain growth, Complete For	1,000.00	1,000.00	15,000.00	15,000.00
6	100%	LS	Furnish and Install Emergency Generator, including all necessary Electrical and SCADA equipment, installation, and reconfiguration, Complete For	427,769.00	427,769.00	659,300.00	659,300.00
<b>TOTAL BASE BID AMOUNT - (Items 1 - 6)</b>				\$ 474,469.00		\$ 801,800.00	

**BID SUMMARY**

<b>TOTAL BID AMOUNT</b>	<b>\$ 474,469.00</b>	<b>\$ 801,800.00</b>
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Did Bidder Acknowledge Addendum No. 1 and No. 2?	YES	YES
Did Bidder provide Bid Security?	YES	YES
Did Bidder provide required documents?	YES	YES

I hereby certify that this is a correct & true tabulation of all bids received

*Ginger R. Tolbert*

6/27/2024

Date

Ginger R Tolbert, PE

Kasberg, Patrick & Associates, LP





# CITY OF LORENA POLICE DEPARTMENT

## "Rich in Community"

Request for Council Agenda - July 2024

**SUBJECT:** Discussion and possible action authorizing a resolution to accept Federal Grant funds for the purchase of new body worn cameras and accessories for the Police Department

**BACKGROUND:** The Lorena Police Department currently operates with Watchguard in-car and body worn cameras. Over the years, several items have begun malfunctioning and simply not working. Upon review, we have learned Motorola, who bought out Watchguard, no longer sells the body worn cameras we use. Additionally, early next year, Motorola will stop providing support for our current cameras. Lastly, our current system requires storage on an in-house server. That server is full and will require replacement within months at an estimated cost of \$25,000.00 - \$30,000.00. These servers are lasting between four and five years, depending on the needs of our department.

We have reviewed several options and feel continuing with Motorola (Watchguard) will be the most economical and efficient for our department. This upgrade would include new body cameras, integration with our in-car cameras, iCloud storage, and other necessary software. The resolution we are requesting is required to apply for the grant. The grant we are applying for will pay for 75% of the cost. The resolution states the City of Lorena, if approved, will be required accountable for the remaining 25% of the funds. The estimated cost of the body worn camera package is \$46,000.00.

**RECOMMENDATION:** Chief of Police recommends the council review and approve the resolution needed to apply for the funding from the Federal government.



Lorena Police Department  
<https://www.ci.lorena.tx.us/97/Police>

Ph: 254.867.9614 Fax: 254.857.9616 email: police@lorenatx.gov  
100 N. Bordon St Lorena, Texas 76655

## **RESOLUTION 2024-0715-02**

**WHEREAS**, The City of Lorena finds it in the best interest of the citizens of Lorena, that the Lorena PD Body Worn Camera Project FY-2025 be operated for the FY-2025 year; and

**WHEREAS**, The City of Lorena agrees to provide applicable matching funds for the said Project as required by the Criminal Justice Division grant application, and

**WHEREAS**, The City of Lorena agrees that in the event of loss or misuse of the Office of the Governor funds, the City of Lorena assures that the funds will be returned to the Office of the Governor in full.

**WHEREAS**, The City of Lorena designates Kevin Neal, City Manager, as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

**NOW THEREFORE, BE IT RESOLVED** that the City of Lorena approves submission of the grant application for the Lorena PD Body Worn Camera Project FY-2025 to the Office of the Governor, Criminal Justice Division.

Passed and approved this 15<sup>th</sup> day of July 2024.

Signed:

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Tommy Ross, Mayor

Attest:

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Monica Hendrix, City Secretary

# LORENA POLICE DEPARTMENT



COUNCIL REPORT  
JUNE 2024

# CALLS FOR SERVICE BY TYPE – JUNE 2024

DESCRIPTION	# OF CALLS
BURGLAR ALARM	2
ABANDONED VEHICLE	3
ACCIDENT	21
ANIMAL BITE	1
ANIMAL CALL	2
ARSON	1
ASSIST CITIZEN	8
ASSIST MOTORIST	27
ASSIST OTHER AGENCIES	15
ASSIST OTHER AGENCIES-K9	6
DISTURBANCE	2
DOMESTIC DISTURBANCE	2
EMS	10
FIRE	3
FOLLOW UP	10
FOOT PATROL	17
INVESTIGATION OF INSANITY	1
LIFTING ASSISTANCE	1
MUTUAL AID	1
RECKLESS DRIVING	1
SEXUAL ASSAULT	1
SMOKE	1
SUSPICIOUS CIRCUMSTANCES	7
SUSPICIOUS PERSON	8
SUSPICIOUS VEHICLE	3
TERRORISTIC THREAT	1
TRAFFIC COMPLAINTS	7
TRAFFIC CONTROL	2
TRAFFIC HAZARD	5
VIOLATION OF CITY ORDINANCE	1
WARRANT SERVICE	2
WELFARE CONCERN	4
<b>TOTAL</b>	<b>176</b>

# CALLS FOR SERVICE – DETAILED

June 3, 2024 – Missing person located. An Officer and citizen stopped out with an elderly male subject after he was noticed on the side of the interstate near his vehicle. It was determined the elderly male was reported missing from Southlake, Texas. The elderly male was transported to the hospital for treatment and reunited with his family.

June 5, 2024 – Traffic Hazard on Interstate 35. Vehicle had hydroplaned and was stuck in the median. Officer provided traffic control while vehicle was pulled out onto the roadway.

June 7, 2024 - Family disturbance between mother and 14-year-old son near the gas pumps at Brookshire's . Officer arrived and spoke with the mother and son.

June 8, 2024 – Grass fire reported in the backyard of a residence while resident was mowing the yard. Officers responded and assisted putting out the small fire.

June 8, 2024 – Caller advised a male was trying to break into a residence by climbing in the window. It was determined the resident was just locked out of the house and trying to get back in.

June 9, 2024 – Received call of a suspicious person loitering at local business. The subject was located by Officer Serrato. It was determined the male subject was looking for food. Officer Serrato purchased water and a muffin for the subject and offered him a ride. He declined the ride and left walking northbound on the frontage road.

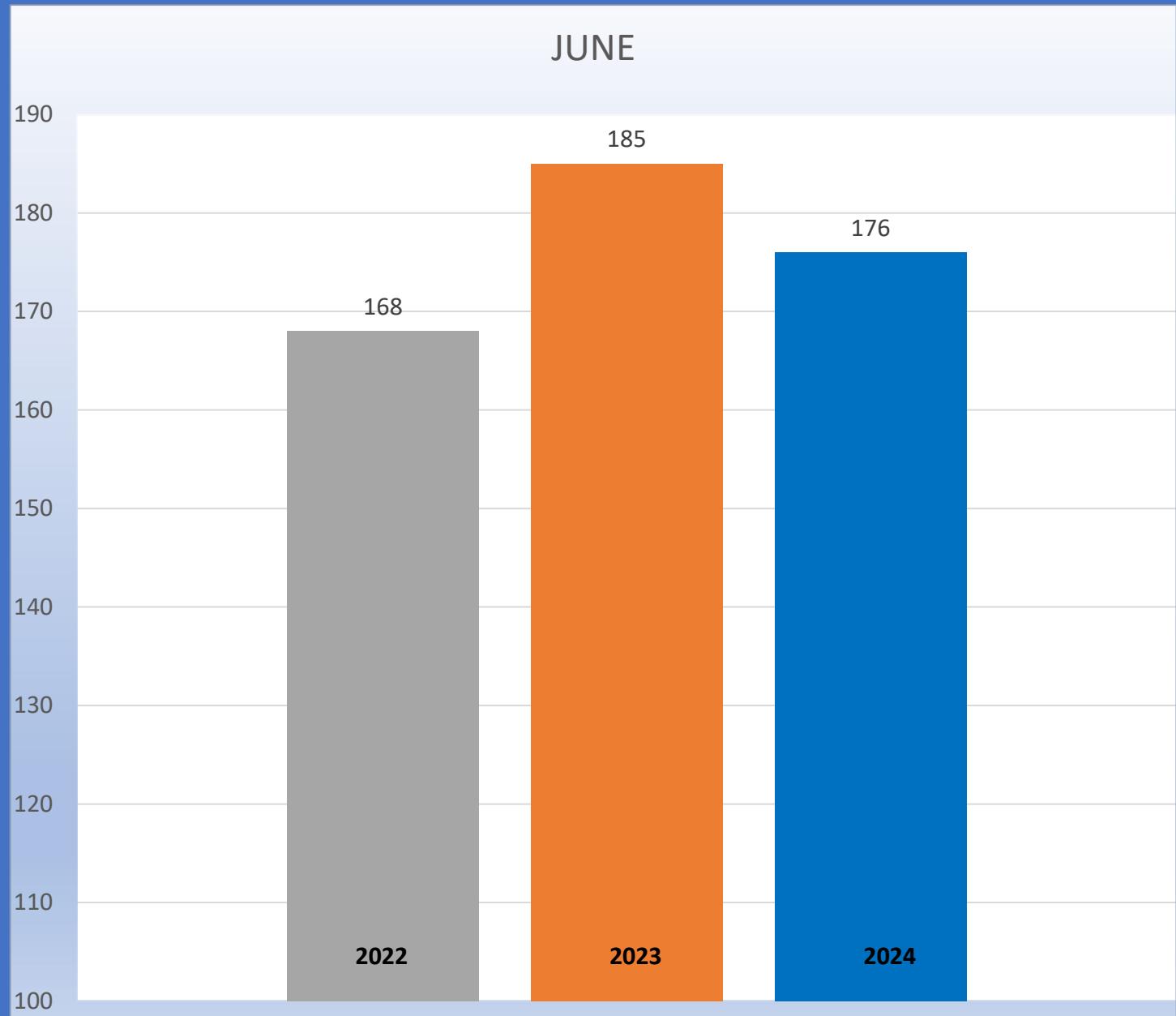
June 17, 2024 – Report of a male sleeping in the gazebo at the local apartments. Second call stated the subject was urinating near the gazebo. It was determined the male had missed his bus ride from the new travel center and walked over the apartments and fell asleep in the gazebo. Management allowed the male to call a family member and wait for a ride.

June 23, 2024 – Multiple calls of a female on the interstate jumping in front of cars. Female was located and stated she was waiting on a ride to take her to the store to purchase cigarettes. Officer Bull responded and spoke to the female, who decided to walk to her residence nearby and wait for her ride.

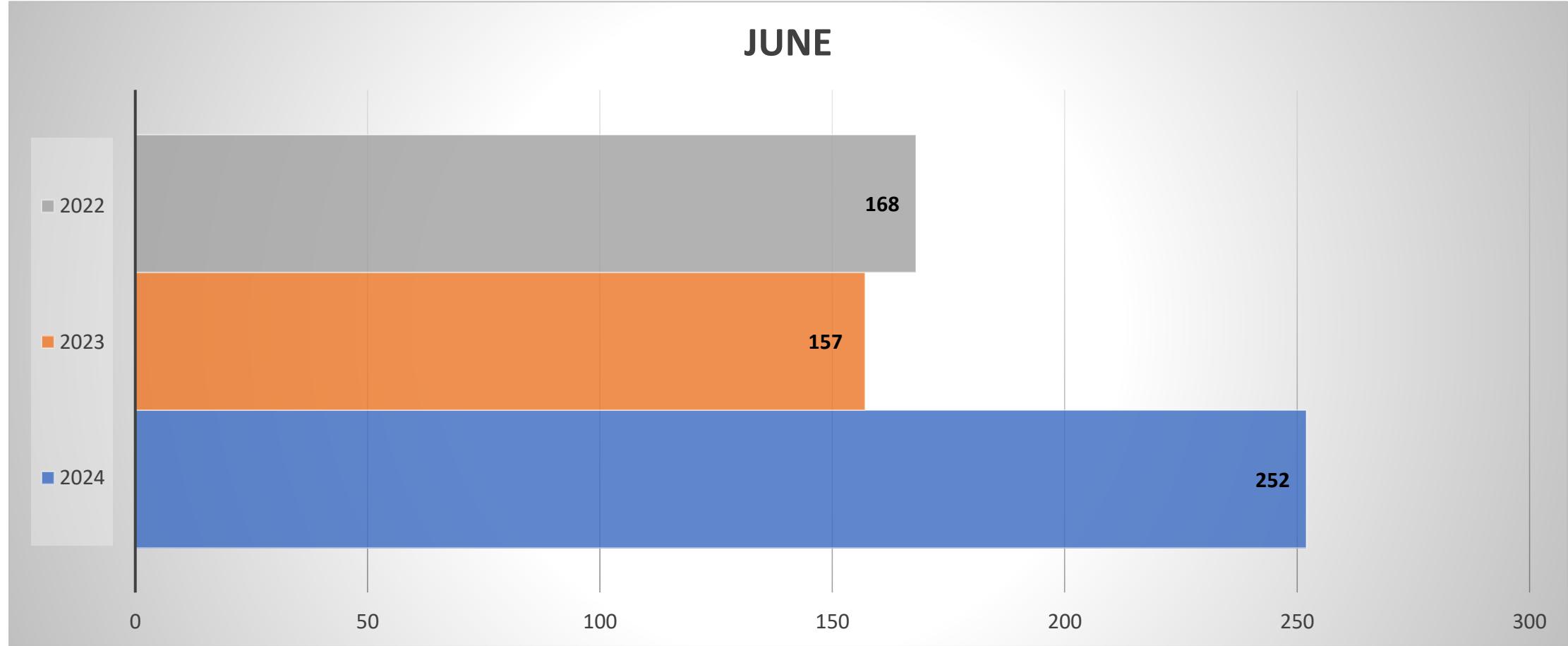
June 27, 2024 – Texts to 911 asking for help at a residence in Lorena. Officers responded and determined the texts were from a juvenile visiting the residence and was upset that other children were saying unkind things to him on social media.



# CALLS FOR SERVICE - GRAPH



# TRAFFIC STOPS BY LORENA POLICE



# ARRESTS

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- June 8, 2024 – Traffic stop was conducted on I-35 after an officer noticed a vehicle with an unreadable temporary tag. Driver was subsequently arrested for Tampering w/Government Record – Vehicle Tag.
- June 9, 2024 – Deadly Conduct Arrest. A witness reported seeing a male subject throwing objects from the overpass onto the interstate lanes below. The male subject was located at Roadster and arrested for Deadly Conduct.
- June 12, 2024 - Warrant Arrest for outside agency. After an officer stopped to assist a stranded motorist and traffic hazard situation on the interstate, and before ultimately attempting to provide a courtesy ride for the female, the officer found that the female was wanted for a probation violation warrant out of Hill County.
- June 16, 2024 – A traffic stop was conducted on a vehicle for speeding on Interstate 35. The driver was subsequently arrested for Driving While Intoxicated.
- June 19, 2024 –An officer responded to a disturbance call at Roadster at 3:24 am. It was reported that 2 former employees were at the store harassing other employees and attempting to sell marijuana. A search of one of the involved subject's vehicle revealed several illegal narcotics including methamphetamine, marijuana, several prescription medications not prescribed to the subject including Hydrocodone pills, as well as several items of drug paraphernalia, to include syringes, glass pipes, rolling papers, digital scales, and plastic baggies. One subject was arrested for Possession of Controlled Substance x2, Possession of Dangerous Drug, and Possession of Marijuana.
- June 20, 2024 – Warrant Arrest for outside agency. A traffic stop was conducted on a driver who was failing to maintain a single lane and swerving left and right out of the designated lane and almost hitting the barrier wall during the highway. It was determined the driver was distracted and looking at her phone. She was found to be wanted out of Williamson County for Failure to Stop and Identify on a crash.
- June 24, 2024 – Deadly Conduct and Unlawfully Carrying Weapon Arrest. Officers responded to a disturbance call after the caller reported a motorcycle speeding down the road and driving recklessly. The caller confronted the motorcyclist and the two exchanged words. The caller then reported the motorcyclist went to his residence nearby and drove back by the caller's house and pointed a gun at the caller and made a threat to shoot the caller. Officers conducted an investigation on scene and located a loaded gun inside the suspect's truck. The suspect was arrested for the afore-mentioned charges and taken to McLennan County Jail
- June 29, 2024 – DWI, Possession of Controlled Substance Arrest. An officer observed an individual at Roadster who appeared intoxicated. The individual was able to leave in his vehicle before officers were able to speak with him. The individual was subsequently confronted at his residence after failing to stop for a traffic violation and continued home to his residence, where he was arrested for Driving While Intoxicated and Possession of Controlled Substance.
- June 30, 2024 – DWI Arrest. A caller reported witnessing a vehicle swerve and then pull onto the shoulder of the interstate with its hazard lights on. An officer responded and located the vehicle partially on the roadway with the driver passed out behind the wheel. The driver was subsequently arrested for Driving While Intoxicated.
- 4 arrests resulted from follow up investigations to prior cases and arrests made by other agencies on our warrants.
- **TOTAL ARRESTS - 13**

# INVESTIGATIONS

- June 1, 2024 – Assault Family Violence report. Victim declined to pursue charges. Case is closed.
- June 4, 2024 – Sexual Assault report. Case has been investigated thoroughly and the case has been unfounded.
- June 7, 2024 – Stolen vehicle report. Victim reported leaving their vehicle on the shoulder of the interstate after it had some mechanical issues. Vehicle has been entered into TCIC/NCIC as stolen and investigation is ongoing.
- June 8, 2024 – Failure to Stop & Identify (Hit & Run Accident) on Interstate 35. Victim reported a white truck striking his vehicle after coming into his lane. The white truck continued traveling without stopping. Investigation is ongoing.
- June 16, 2024 – Domestic Disturbance with Assault Family Violence, Class C. Officers responded to a disturbance between a father and son with a possible assault. Disturbance was settled by officers. Investigation is complete and case was unfounded.
- June 18, 2024 – Racing on Highway. Video was turned over to our agency by Troy PD that showed two motorcycles racing and recording the event on a go-pro camera. The video showed the digital speedometer of one motorcycle at 171 MPH as they passed through our city. The case is currently inactive with arrest warrants issued.
- June 19, 2024 – Attempted Arson – Officers were called to Brookshire's on the report of an attempted arson. Unknown subject(s) had moved two wooden pallets on the side of the store and possibly attempted to start a fire with two small whiskey bottles, wadded up paper, and a lit cigarette. Video was obtained from the overnight incident and is currently being reviewed to possibly identify the suspect(s).
- June 27, 2024 – Fraudulent Use/Possession of Identifying Information. Subject came to the Police Department to report a family member that had previously used the drivers license belonging to the reporting party on a traffic stop in our city, resulting in a citation being issued in the reporting party's name. Case has been investigated and is currently Inactive pending any additional leads.
- June 29, 2024 – Dog Bite. A juvenile was reportedly bitten on the arm by a neighbor's dog in front of a residence. Quarantine protocol was followed, and the case is still being investigated.
- Additional investigations include conducting more thorough follow ups on previous cases after looking into case management over the past several years and locating additional evidence, notes, and documents.



# K-9 DEPLOYMENT/SEIZURES

TOTAL DEPLOYMENTS - 10



DEPLOYMENT FOR NEIGHBORING AGENCIES - 7

LORENA UNIT DEPLOYMENTS - 3



SEIZURES OF DRUGS/DRUG PARAPHERNALIA: 21

SEIZURE OF CURRENCY - 1



DRUG TYPES: MARIJUANA - 5, METHAMPHETAMINE - 1, THC OIL - 1, PILLS - 2, DRUG PARAPHERNALIA - 12

Call for Service – Fire, June 8, 2024 – Officer Serrato doing her part to “battle the blaze” after receiving a call of a grass fire at a local residence. We are thankful it was small and able to be contained.





# DEPARTMENT TRAINING

- All department personnel completed training (Workplace Bullying) online throughout the month.

# LEADERSHIP SERIES TRAINING

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- Sgt. Rivas attended and completed The Command Staff Leadership Series in Waco, TX, with over 140 law enforcement executives. This training is provided by The Law Enforcement Management Institute of Texas at Sam Houston State University.



# TRAINING

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- Officer Sami Bull attending Intermediate Crime Scene Investigation training. This weeklong training teaches officers skills on processing and analyzing a crime scene, along with collecting evidence. This class is also a required class to further advance her licensing.
- Officer Sami Bull also attended a weeklong ALERRT class, which stands for Advanced Law Enforcement Rapid Response Training. This course is a Level 1 Train the Trainer, and the same course Sgt Rivas recently completed. The course of instruction is designed to prepare a first responder to isolate, distract, and neutralize an active shooter. The course covers shooting and moving, threshold evaluation, concepts and principles of team movement, setting up for and room entry techniques, approach and breaching the crisis site, secondary responder tactics, improvised explosive devices, and post engagement priorities of work. The course includes force-on-force scenarios, which involves physical interactions with trainers and trainees.