

**NOTICE OF PUBLIC MEETING AND PUBLIC HEARINGS**  
**LORENA CITY COUNCIL**  
**MONDAY, AUGUST 19, 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/821756101>

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. July 15, 2024 Regular Meeting
- b. July 29, 2024 Called Meeting

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

- a. Jake Dickson to open seat 6 term expiring October 2024
- b. Hobson Howell Jr. to open seat 7 term expiring October 2025

**6. Presentaion of water and wastewater rate study by Justin Rasor of Raftelis.**

**7. Discussion and possible action adopting Ordinance 2024-0819-01 adjusting the minimum and volumetric water and sewer rates to become effective October 1, 2024 for FY 24, 25, and 26.**

**8. Presentation and discussion on the proposed 2024-2025 Fiscal Year Budget.**

**9. Public Hearing:**

Conduct a public hearing on the proposed 2024-2025 Fiscal Year Budget

**10. Public Hearing:**

Conduct a public hearing on the proposed 2024 Tax Rate.

**11. Discussion and possible action on Budget Amendment 2024-03.**

**12. Discussion and possible action approving the Tax Increment Reinvestment Zone (TIRZ) proposed Fiscal Year 2024-2025 Budget.**

**13. Discussion and possible action approving the Lorena Economic Development Corporation(LEDC) proposed Fiscal Year 2024-2025 budget.**

**14. Discussion and possible action accepting the 2022 Street Improvement Project as complete.**

**15. Discussion and possible action adopting a city policy for certification / education Pay.**

**16. Discussion and possible action awarding the City of Lorena Frontage Road water line improvements for Southern Contractors Group LLC for in the amount of \$149,439.00.**

**17. Discussion and possible action ratifying the purchase of a server for the Police Department through DDI Capital with a 36-month lease option of \$899.00 per month totaling \$32,364.00.**

**18. Discussion and possible action on adopting ordinance number 2024-0819-02 imposing a moratorium on the connection of property outside the city limits of Lorena, Texas, which is also outside the city's certificated area to the City of Lorena's Water Supply System.**

**19. Discussion and possible action on further direction for infrastructure improvements in the southern most areas of the Lorena water system.**

20. Police Department Report.
  - a. July 2024 Monthly report
21. City Manager Report.
22. Future Agenda Items.
23. 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 August 15, 2024.



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.

Lorena City Council Meeting and Public Hearings  
Aug 19, 2024, 6:30 – 8:30 PM (America/Chicago)

Please join my meeting from your computer, tablet or smartphone.

<https://meet.goto.com/821756101>

You can also dial in using your phone.

Access Code: 821-756-101

United States: +1 (872) 240-3212

- One-touch: tel:+18722403212,,821756101#

**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)

**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, Kelly Yarbrough and Brad Wetzel. Emily McKenzie arrived at 6:34 p.m. Jason Blanek was absent.

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

**2. Pledge of Allegiance.**

Mayor Ross led the pledge of allegiance.

**3. Citizens questions or comments.**

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No visitors spoke and no comments were received.

**4. Approval of Minutes:**

**a. June 17, 2024**

MOTION: Kelly Yarbrough motioned to approve the June 17, 2024 minutes.

SECOND: Brad Wetzel

FOR: Katrina George, Kelly Yarbrough and Brad Wetzel

AGAINST: None

ABSENT: Jason Blanek and Emily McKenzie

Motion carried 3-0.

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

Mayor Tommy Ross presented the ten-year service award to Melissa Thomas and thanked her for her hard work and dedication to the City of Lorena.

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

Finance Officer Linda Klump explained it is a requirement to bring the investment policy to the council each year. Klump informed council there are no changes to the policy this year.

MOTION: Kelly Yarbrough motioned to approve Resolution 2024-0715-01 adopting the 2024 Investment Policy.

SECOND: Katrina George

FOR: Katrina George, Kelly Yarbrough and Brad Wetzel

AGAINST: None

ABSTAIN: Emily McKenzie (note: McKenzie arrived at 6:34 during the discussion of this item)

ABSENT: Jason Blanek

Motion carried 3-0.

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

Finance Officer Linda Klump reviewed the cash and investment report and explained changes. Klump pointed out the investments in TexPool and TexStar are earning 5.2%. Klump explained budgeted items should be at 75%.

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

Finance Officer Linda Klump reviewed proposed budget documents with council and explained the budget memorandum details changes in the budget. Klump also reported the voter approval tax rate is what she is using to support the 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.**

There was discussion on what public hearings are required and the dates to hold them.

MOTION: Katrina George motioned to hold a meeting on July 29<sup>th</sup> at 7:30 p.m. to set the proposed tax rate, on August 19<sup>th</sup> at 6:30 p.m., hold a budget and tax rate public hearing and on September 3<sup>rd</sup> at 6:30 p.m. adopt the budget and tax rate.

SECOND: Emily McKenzie

FOR: Katrina George, Kelly Yarbrough, Emily McKenzie and Brad Wetzel

AGAINST: None

ABSENT: Jason Blanek

Motion carried 4-0

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

Monica Hendrix informed council it is time to appoint and re-appoint P&Z members. There is only one person volunteering at this time and that is Austin Montgomery. Jeb Clemons has declined re-appointment due to health reasons. This leaves two vacancies on the board.

MOTION: Brad Wetzel motioned to re-appoint Austin Montgomery to the P&Z Commission.

SECOND: Kelly Yarbrough

FOR: Katrina George, Kelly Yarbrough, Emily McKenzie and Brad Wetzel

AGAINST: None

ABSENT: Jason Blanek

Motion carried 4-0

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

Monica Hendrix informed council we only have two people who have volunteered for the board, Sara Coats and Johnny Hendrix.

MOTION: Brad Wetzel motioned to appoint Sara Coats and re-appoint Johnny Hendrix to the Board of Adjustment.

SECOND: Kelly Yarbrough  
FOR: Katrina George, Kelly Yarbrough, Emily McKenzie and Brad Wetzel  
AGAINST: None  
ABSENT: Jason Blanek  
Motion carried 4-0

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

Kevin Neal informed council Background 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. 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.

MOTION: Brad Wetzel motioned to award the the Well #3 Generator Improvements to McDonald Municipal & Industrial.

SECOND: Kelly Yarbrough  
FOR: Katrina George, Kelly Yarbrough, Emily McKenzie and Brad Wetzel  
AGAINST: None  
ABSENT: Jason Blanek  
Motion carried 4-0

**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.**

Police Sergeant Peter Rivas informed council of the federal grant. This is a 75-25 grant with the city being responsible for 25% of the cost.

MOTION: Kelly Yarbrough motioned to approve 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.

SECOND: Brad Wetzel  
FOR: Katrina George, Kelly Yarbrough, Emily McKenzie and Brad Wetzel  
AGAINST: None  
ABSENT: Jason Blanek  
Motion carried 4-0

**Police Department Report.**

**a. June 2024 Monthly report**

Sergeant Peter Rivas reviewed report with council. Rivas pointed out the increase of traffic stops from June 2023 and June 2024. Rivas also pointed out all the training that is being done.

**14. City Manager Report.**

**a. Peter Rivas SRO of the year award**

Kevin Neal recognized Peter Rivas for being awarded School Resource Officer of the year award for the State of Texas and what a huge honor this is.

**b. Street project update.**

Final culverts are being installed and all major task have been completed.

**c. Watermain improvement study by KPA.**

Pressure recorder information has been given to the engineer and they are still reviewing the data for the creek crossings.

**d. Progress of ARPA projects.**

Generator bid was recently awarded and hoping to bring the waterline project to council in August.

**15. Future Agenda Items.**

**16. 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.**  
Council convened into executive session at 7:27 p.m.

**17. 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.**

Council reconvened into regular session at 7:43 p.m. and took no action.

**18. Adjourn.**

Due to no further business the meeting adjourned at 7:43 p.m.

These minutes were approved this 19<sup>th</sup> day of August 2024.

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Tommy Ross, Mayor

Attest:

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Monica Hendrix, City Secretary

**NOTICE OF CALLED MEETING**  
**LORENA CITY COUNCIL**  
**MONDAY, JULY 29, 2024 7:30 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/334979125>

The City Council Meeting will be opened to the public.

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**AGENDA**

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

Mayor Ross called the meeting to order at 7:30 p.m. Council members present were Mayor Tommy Ross, Jason Blanek, Katrina George, Emily McKenzie and Mayor Pro tem Kelly Yarbrough was present via teleconference. Brad Wetzel was absent. Constituting a quorum.

City Staff present were City Manager Kevin Neal, Finance Officer Linda Klump and Police Officer Christina Serrato.

**2. Citizens questions or comments.**

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No visitors were present to speak.

**3. Discussion and possible action setting the 2024 proposed tax rate.**

City Manager Kevin Neal informed the council the proposed tax rate is \$0.537832 correlates with the tax calculation that was sent from the tax office and it also correlates with the proposed budget. Neal explained there will be a tax rate public hearing on August 19<sup>th</sup> as well as September 3<sup>rd</sup> 2024 to discuss the proposed rate. The adoption of the tax rate will be immediately following public hearing.  
MOTION: Katrina George moved to adopt the proposed tax rate of 0.537832 for 2024 and set a required tax rate public hearing for September 3, 2024, at 6:30 p.m., with adoption of the tax rate immediately following the public hearing.

SECOND: Jason Blanek

FOR: Jason Blanek, Katrina George, Kelly Yarbrough and Emily McKenzie.

AGAINST: None

ABSENT: Brad Wetzel

Motion carried 4-0

**4. Reminder: During the July 15, 2024 city council meeting, dates and times were set for required public hearings for the proposed budget and tax rate and are as follows:**

**Monday, August 19, 2024 at 6:30 p.m. - FY 2024-2025 Proposed Budget Public hearing and 2024 Proposed Tax rate public hearing.**

**Tuesday, September 3, 2024 at 6:30 p.m. – adoption of FY 2024-2025 Annual Budget and adoption of 2024 Tax Rate.**

Mayor Ross read the reminder of the future public hearings.

**5. Adjourn**

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

These minutes were approved this 19<sup>th</sup> day of August, 2024.

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Tommy Ross, Mayor

Attest:

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Monica Hendrix, City Secretary

# City of Lorena

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## 2024 Water and Wastewater Rate Study

August 19, 2024



# Agenda



**Rate Study Process**



**Financial Plan Assumptions**



**Utility Financial Plan**

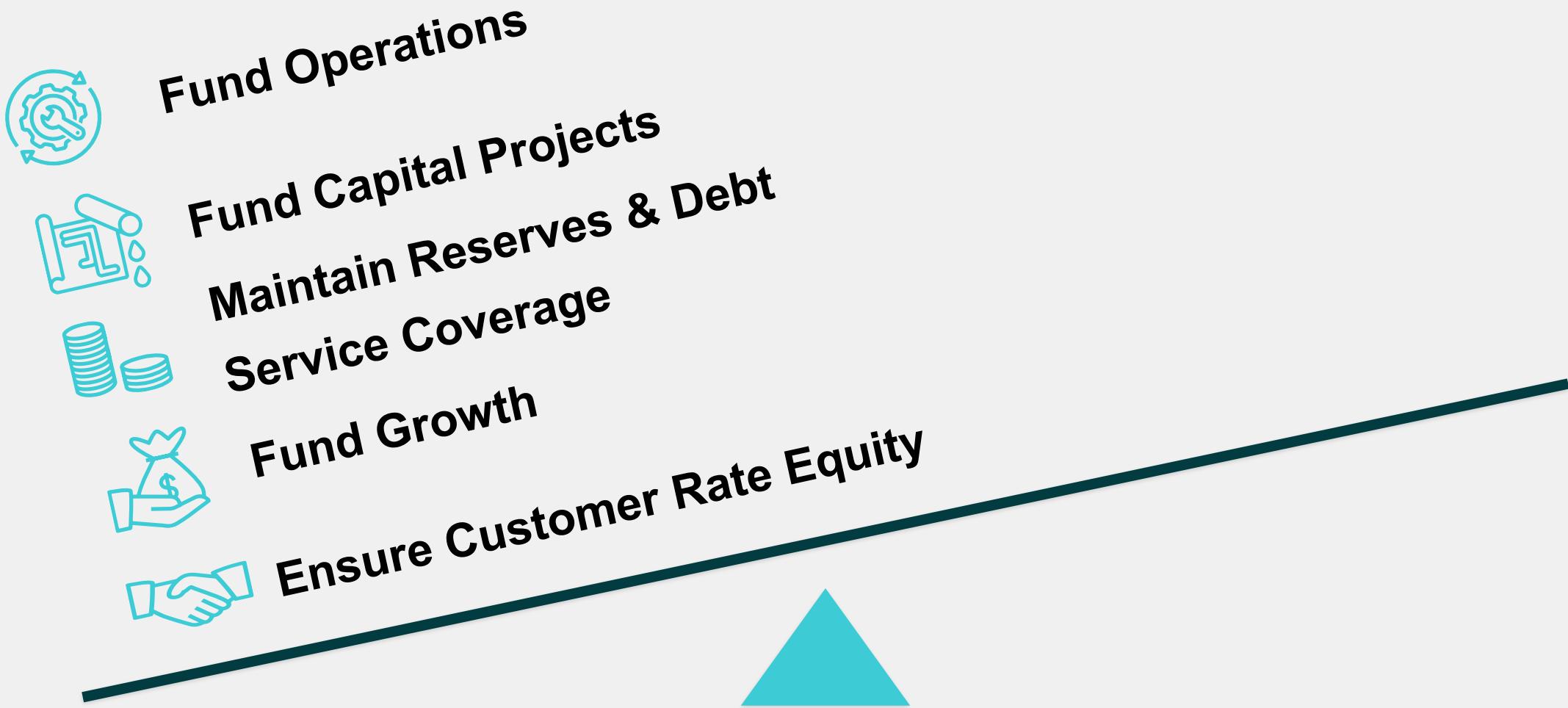


**Cost of Service Results**



**Rate and Typical bill comparison**

# City of Lorena rates and fees must:



# How we'll get there



**Fund Operations**



**Fund Capital Projects**



**Maintain Reserves and DSC**



**Fund Growth**



**Ensure Customer Rate Equity**



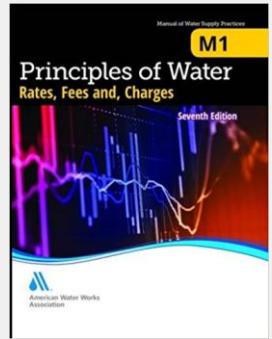
**Financial Plan**



**Rate Design**



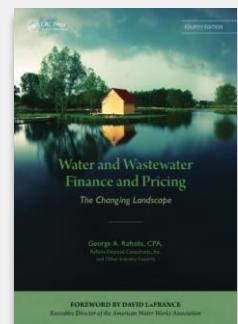
# Guided by industry-standard financial planning and rate-setting approaches



American Water Works Association,  
Manual M-1, Principles of Rates, Fees, and Charges

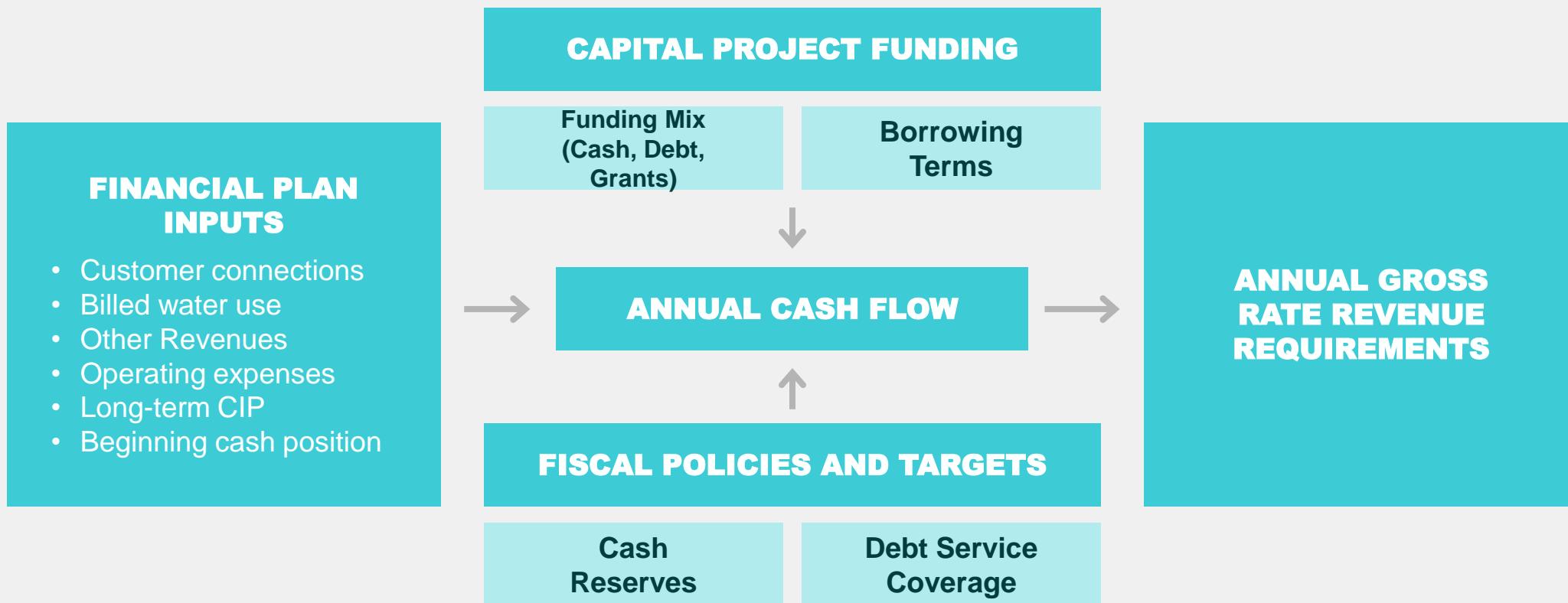


Water Environment Federation  
Financing and Charges for Wastewater Systems



Raftelis Financial Consultants  
Water and Wastewater Finance and Pricing

# Financial Plan Elements



# Financial Plan Drivers



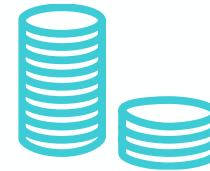
# Long-Range Financial Plan Drivers



Inflationary  
Pressures



Water Supply Sources  
and Costs



Cash  
Reserves



Fixed City of Waco Costs  
Imposed on Wastewater



Debt Coverage  
Requirements



Baseline Water  
Sales Estimates



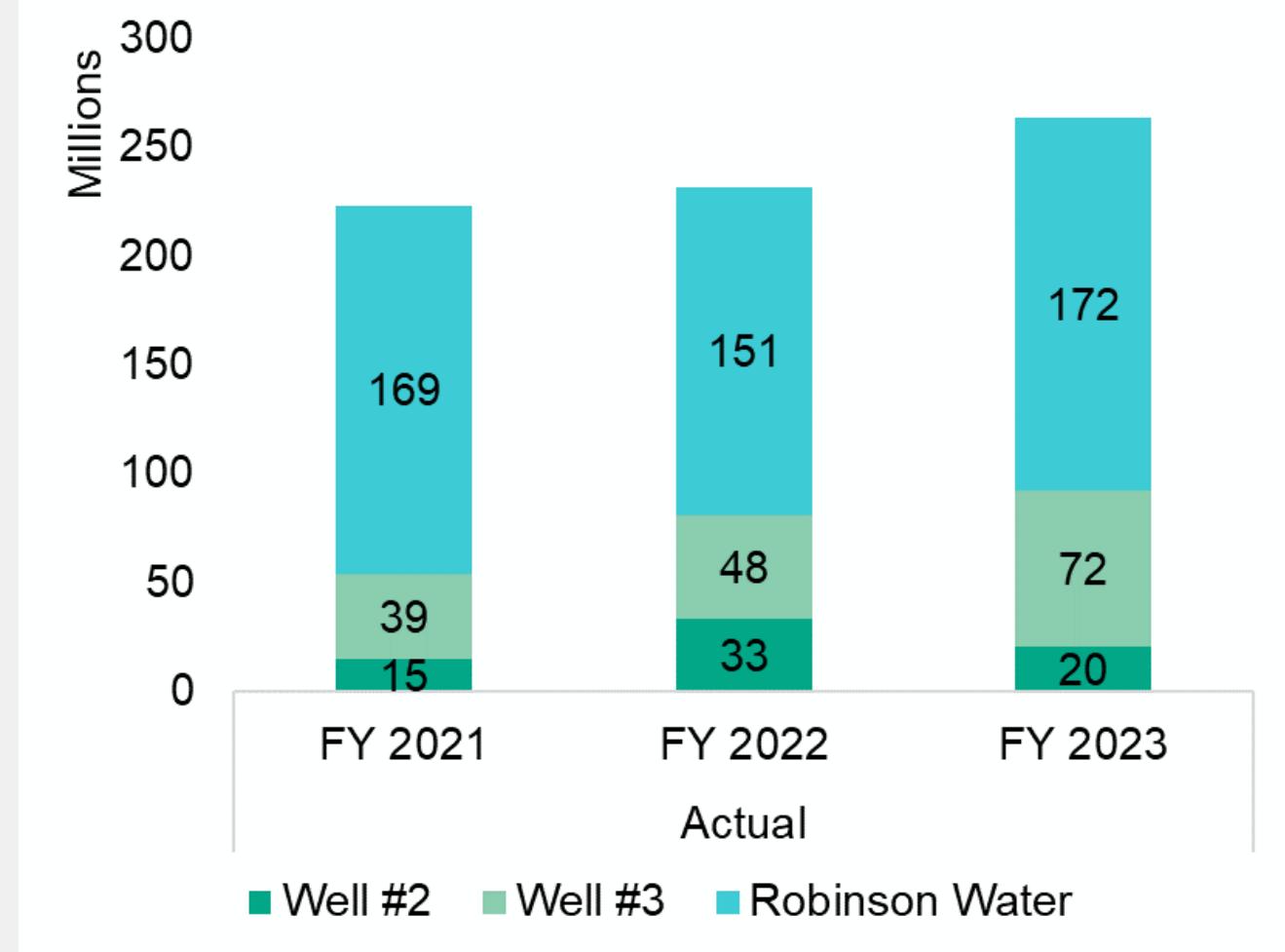
Capital  
Investment



Ensuring financial  
independence of both utilities

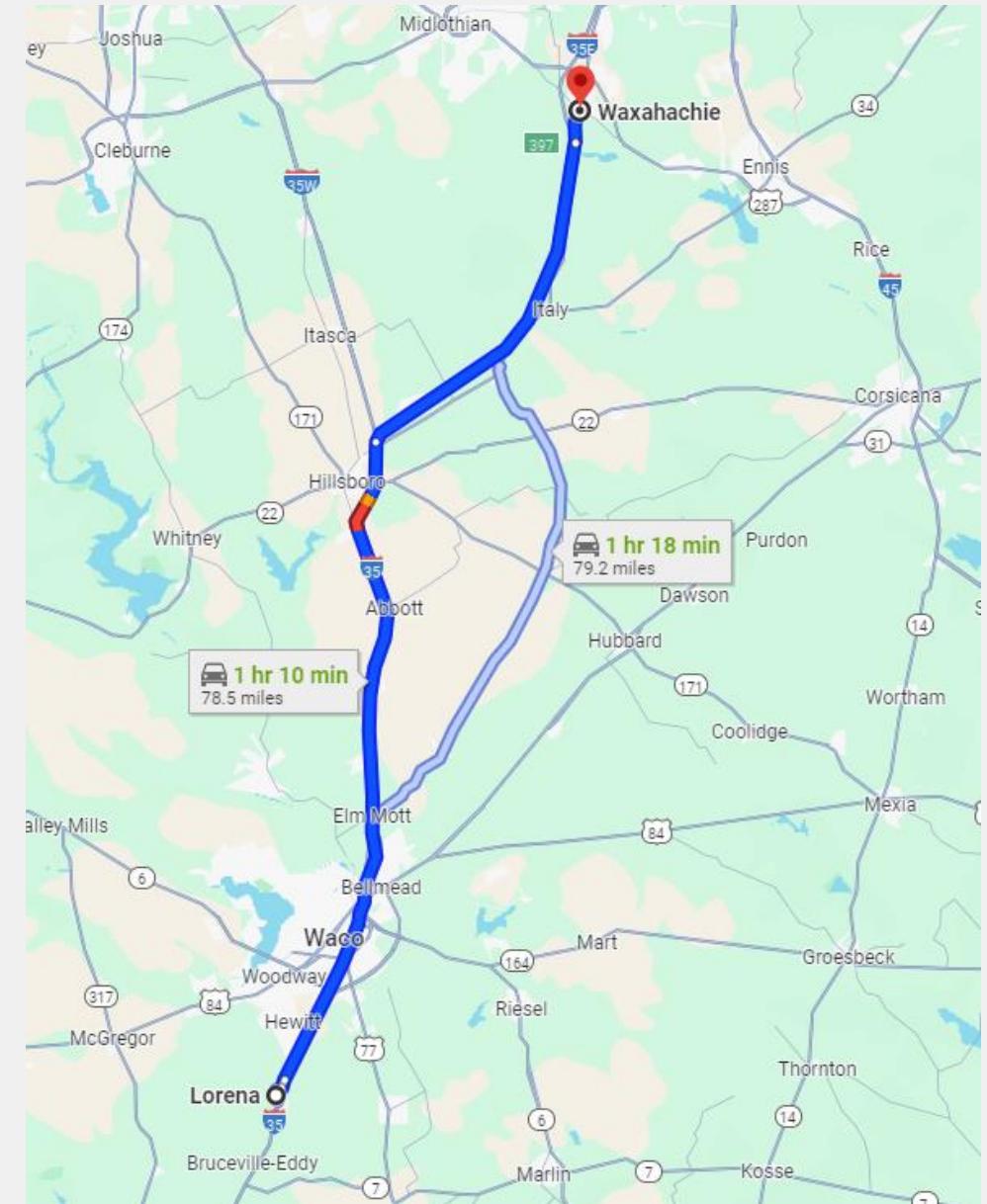
# Water Demand by Production Source

- Baseline demand projected from Fiscal Years (FY) 2021-2023
- High reliance on expensive Robinson Water



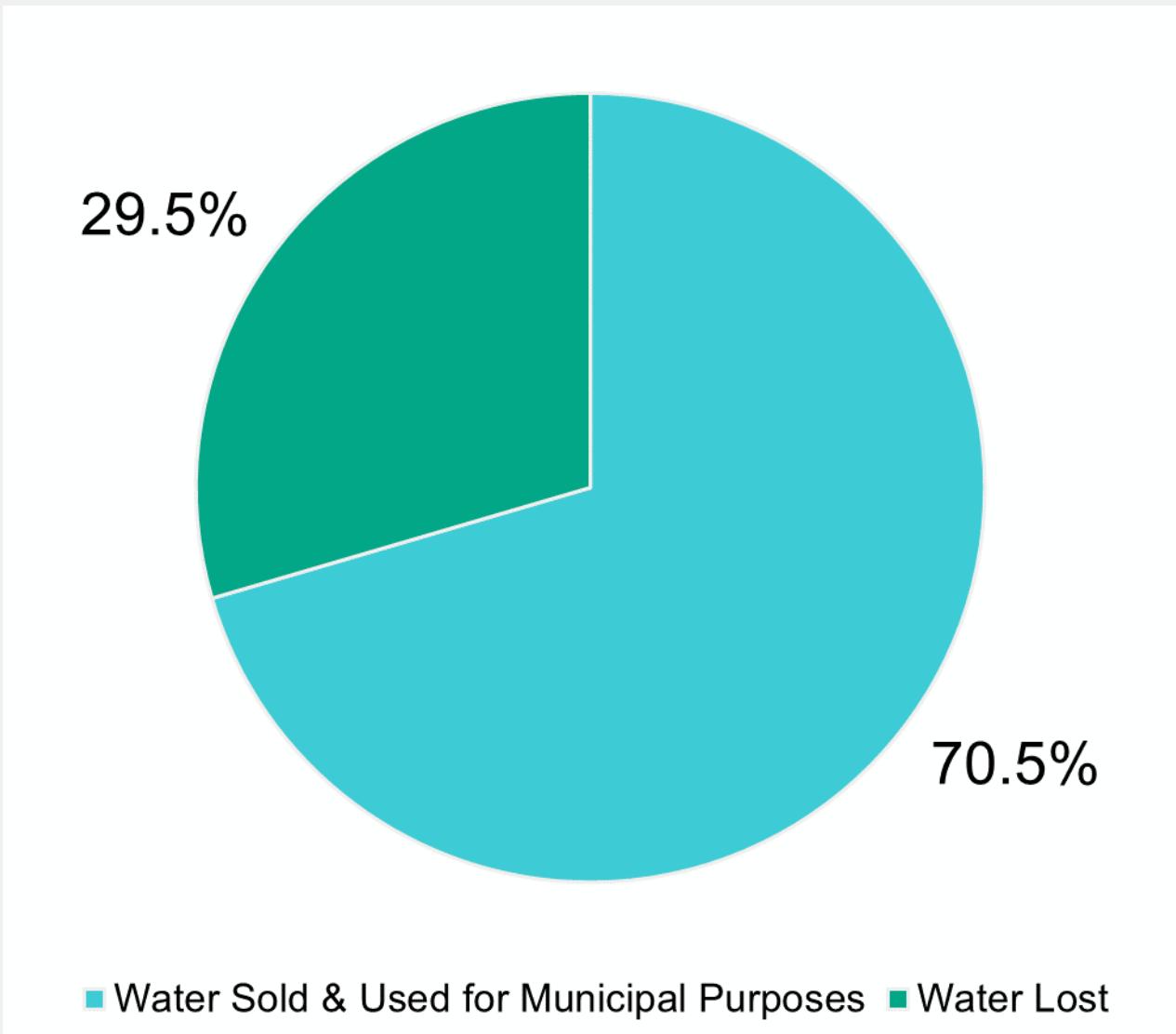
# Aging Infrastructure

- Approximately 78 miles of utility pipeline
  - Equivalent of a one-way trip from Lorena to Waxahachie
- Pipes are on average 27+ years old



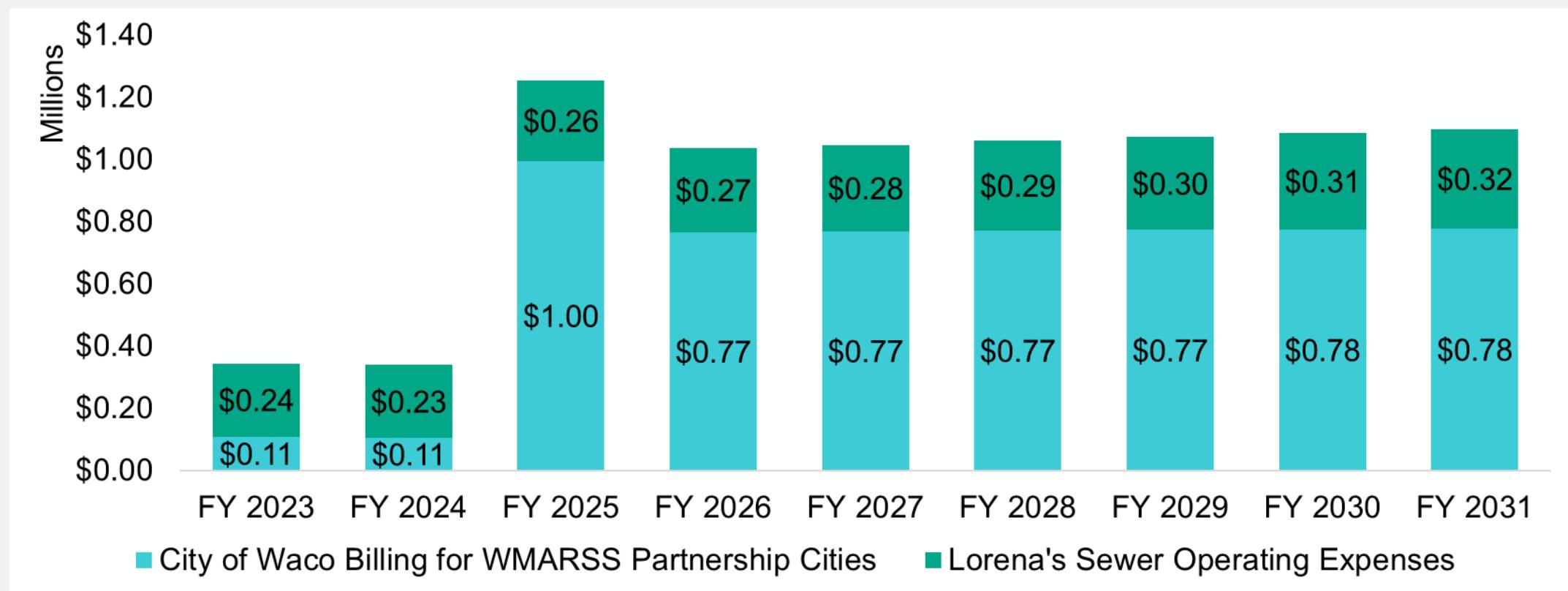
## Water Loss

- On average, Lorena spends \$3.45 per kgal<sup>[1]</sup> of water produced.
- With 29.5% water loss, an average of approximately \$267,000 per year is put into the ground.
  - 16.8% of the total water operating budget.
- Repairing leaks and capital investment lead the utility to long-term financial resiliency.



[1] kgal = 1,000 gallons

# City of Waco Billing for WMARSS Partnership vs. Lorena Sewer O&M costs



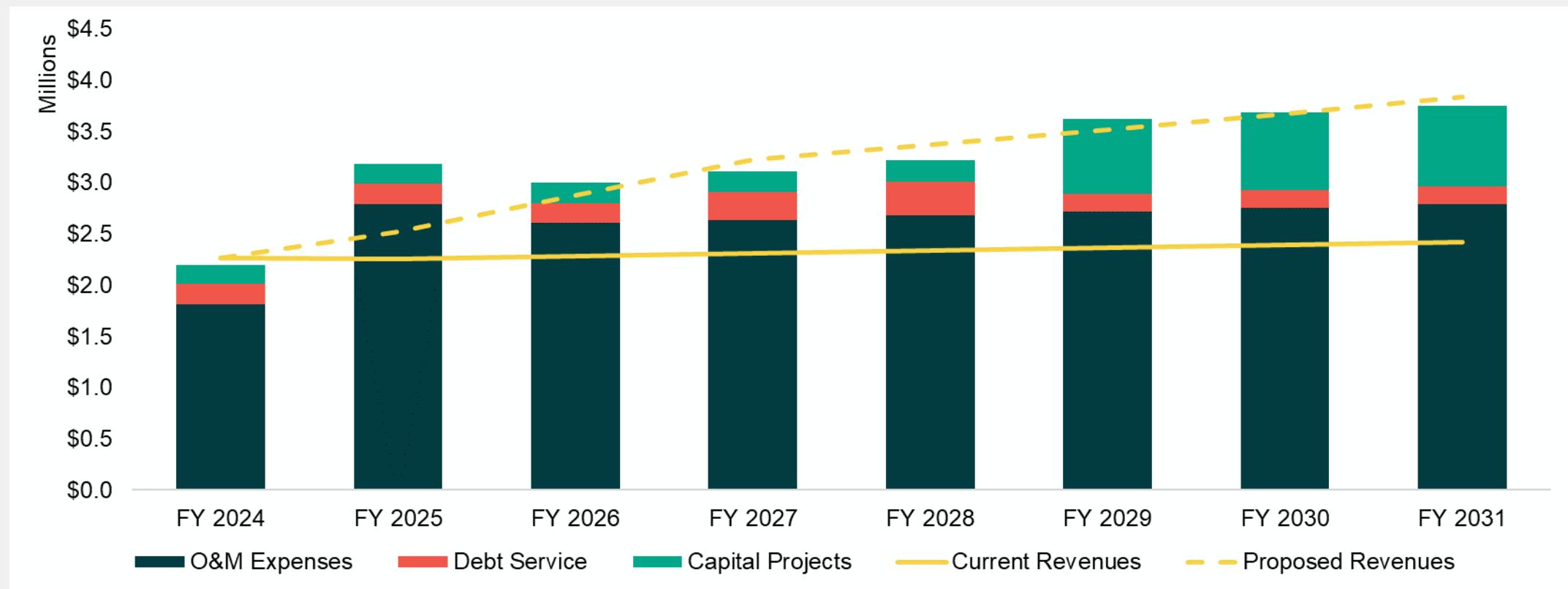
# Utility Financial Plan



# 7-Year Financial Plan Revenue Adjustments

	Current FY	<i>Recommended 3-Yr Revenue Adjustments</i>				<i>Proposed Revenue Adjustments</i>			
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Water Revenue Adjustment</b>	0%	7%	7%	3%	3%	3%	3%	3%	3%
<b>Sewer Revenue Adjustment</b>	0%	26%	26%	26%	3%	3%	3%	3%	3%
<i>Effective Month</i>		October	October	October	October	October	October	October	October
<b>Utility Surplus/(Deficit)</b>	<b>\$208,486</b>	<b>-\$611,661</b>	<b>-\$75,630</b>	<b>\$160,239</b>	<b>\$195,913</b>	<b>-\$60,953</b>	<b>\$31,148</b>	<b>\$131,409</b>	

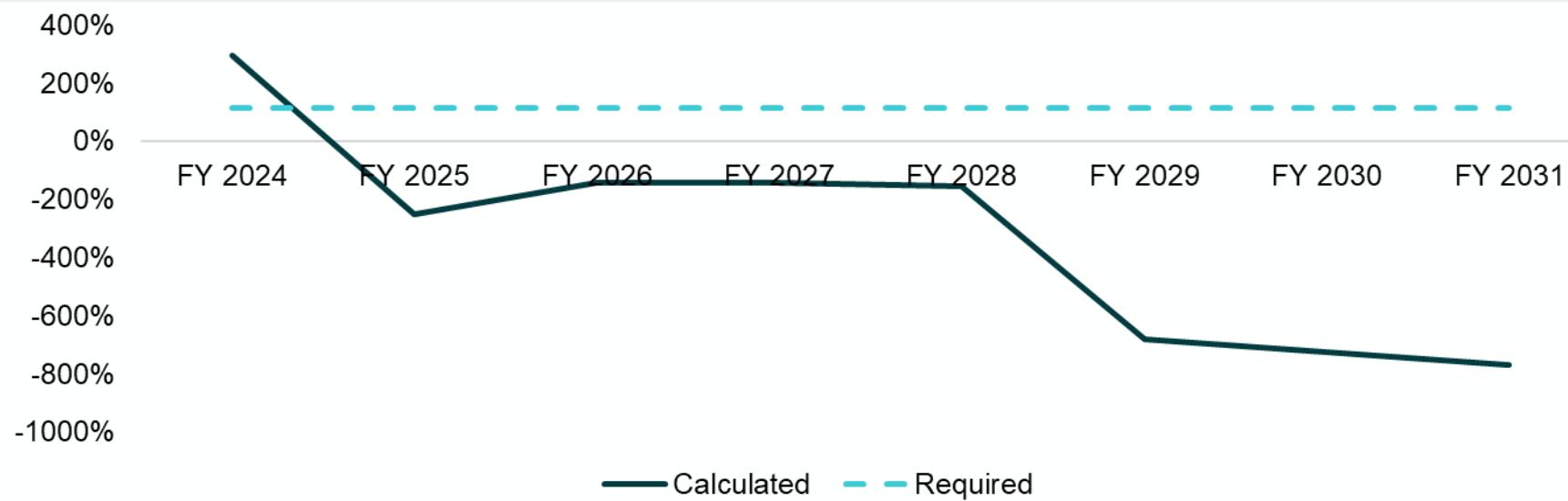
# 7-year Combined Cash Flow Results



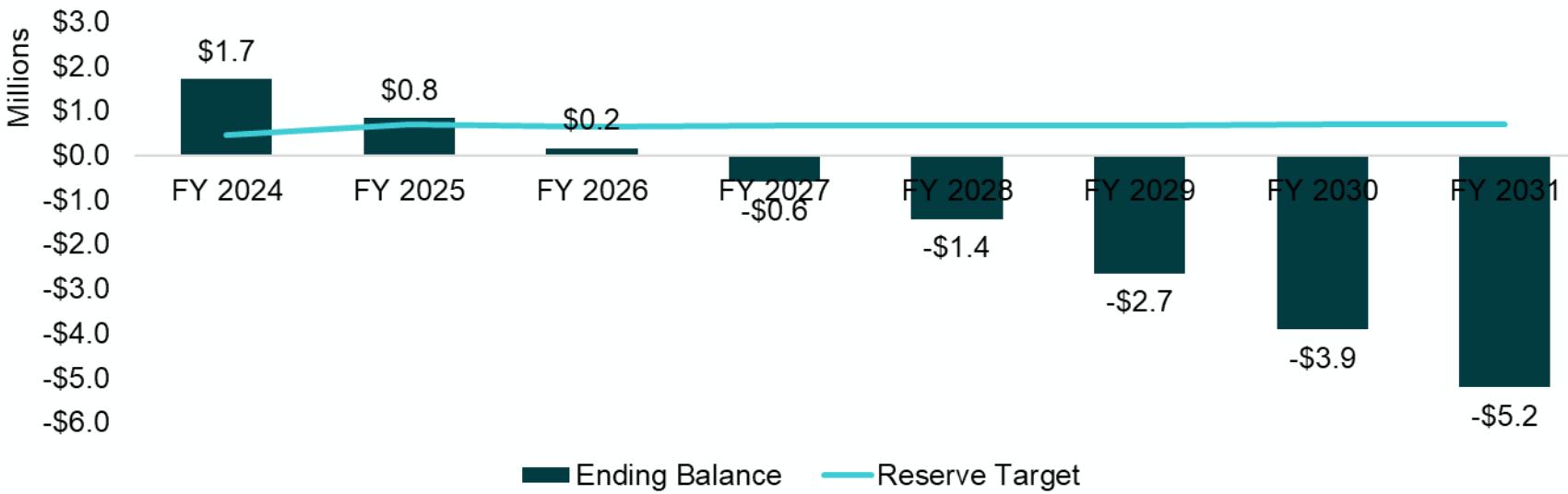
# 7-year Combined Cash Flow Results

## *No Annual Increases*

### Debt Service Coverage



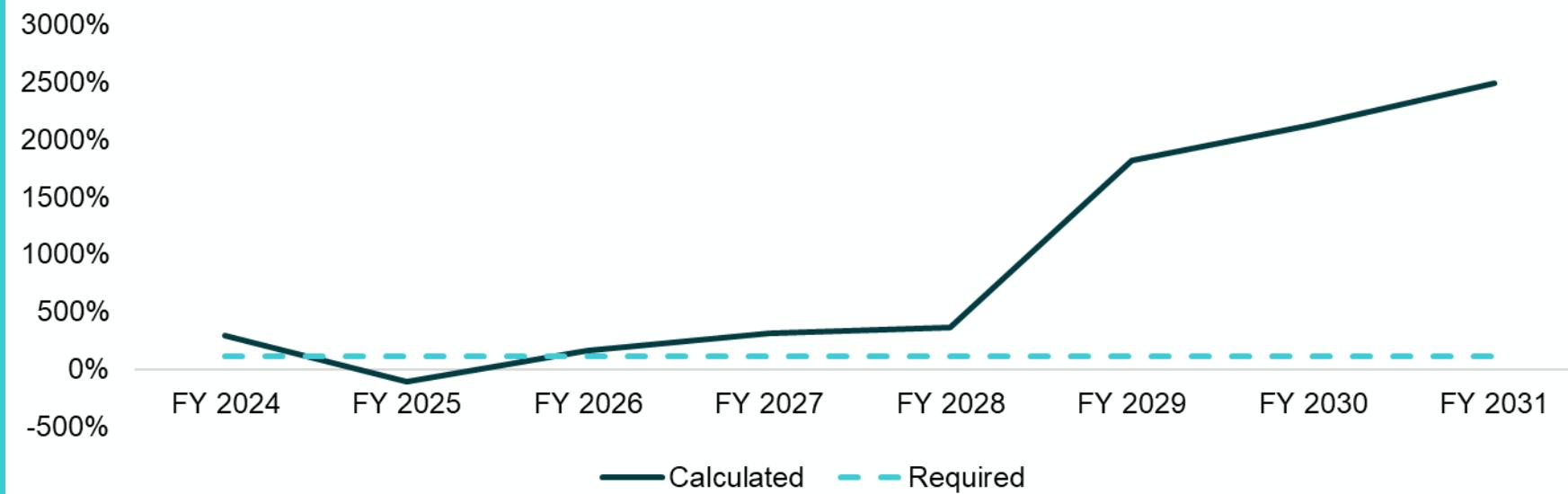
### Operating Ending Fund Balance and Target Reserves



# 7-year Combined Cash Flow Results

## *With Recommended Revenue Adjustments*

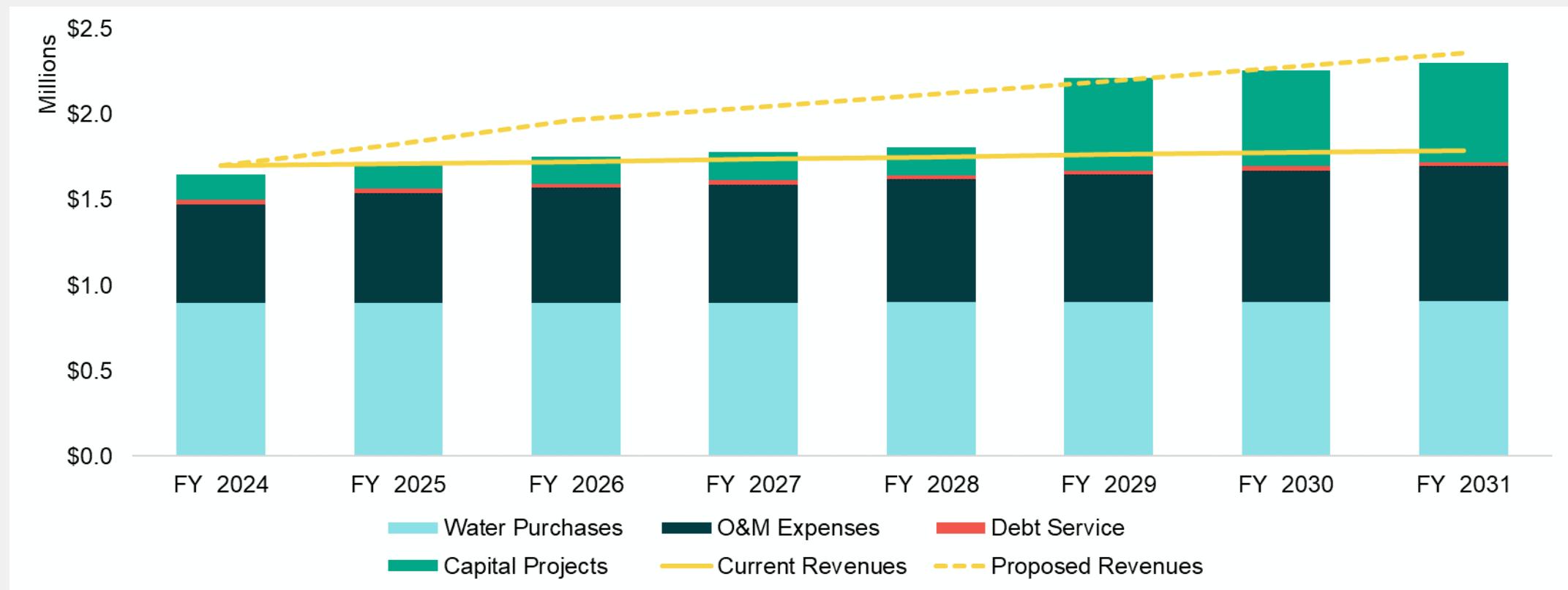
### Debt Service Coverage



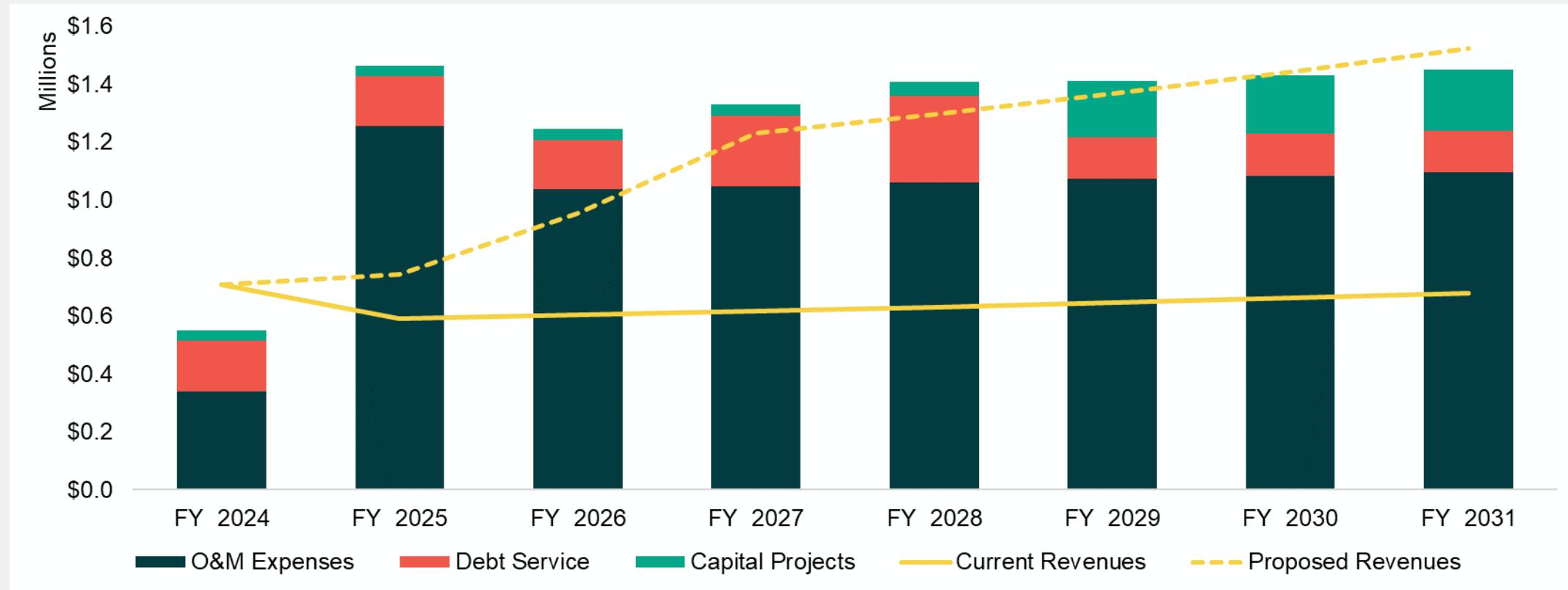
### Operating Ending Fund Balance and Target Reserves



# Water 7-Year Financial Plan



# Sewer 7-Year Financial Plan



# 2024 Cost of Service Analysis and Rates



# Financial Plan vs. Cost of Service

## Financial Plan

- Determines the TOTAL amount of revenue required from water rates each year (i.e., how large of a pie do we need?)

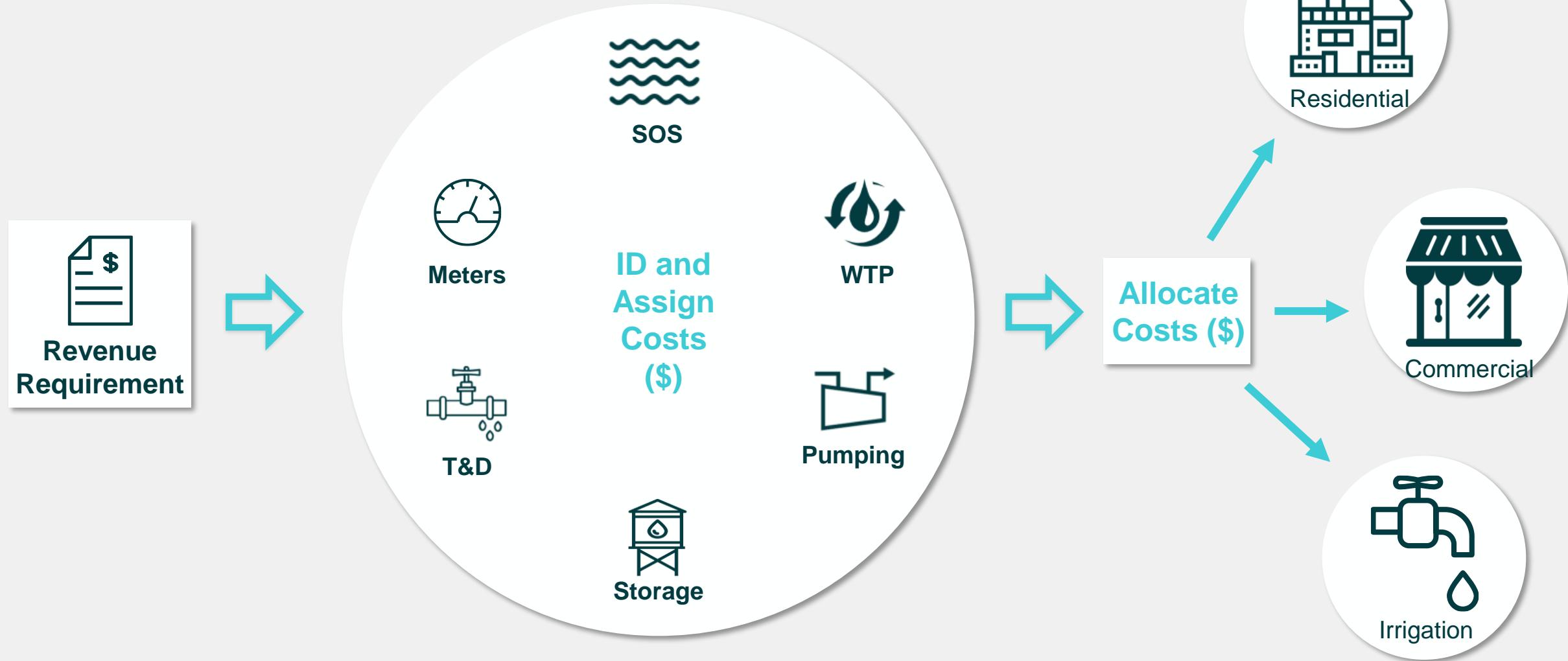
## Cost of Service

- Determines how the overall rate revenue requirement is allocated to various customer classes (i.e., how do we slice the pie based on costs incurred?)



# Cost of Service Analysis

*Is everyone paying their proportionate share?*



# Recommendations



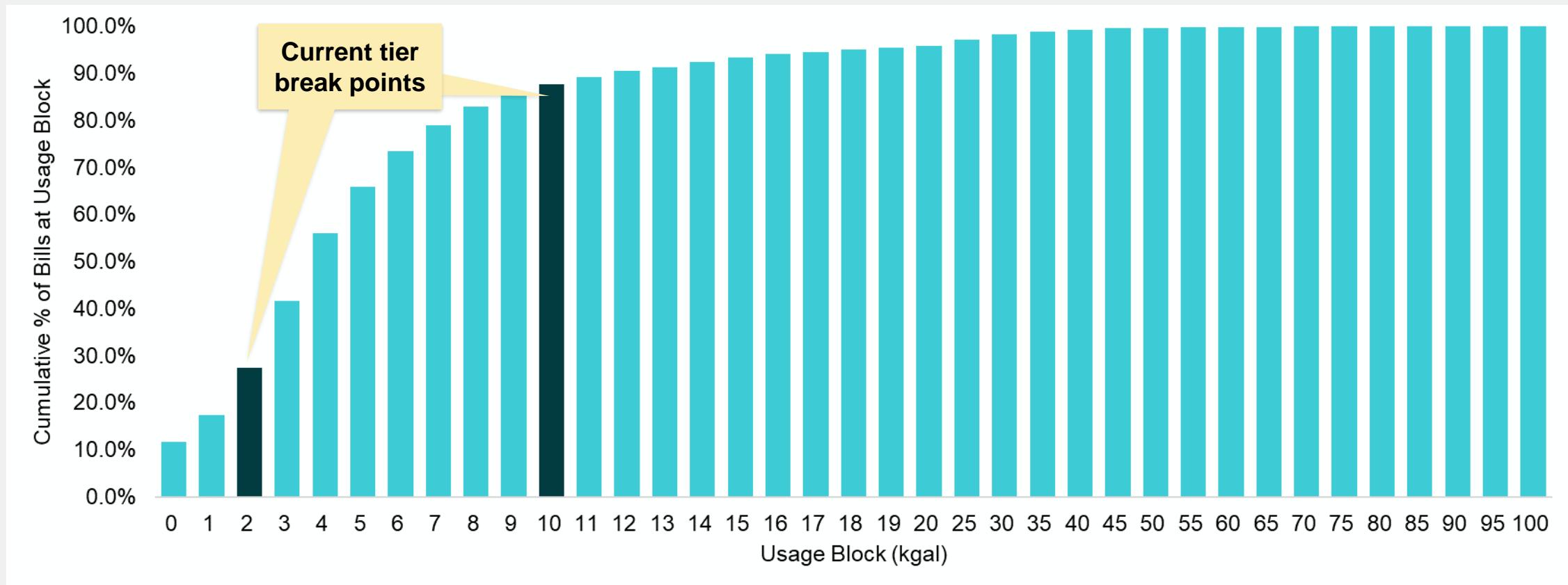
# Current Residential Water Rates

Customer Class	Minimum Bill	Volumetric Rate per 1,000 Gallons		
		0 – 2 kgal	2 – 10 kgal	> 10 kgal
Residential Inside	\$26.46	\$7.92	\$8.79	\$10.09

## Recommendation

1. Harmonize tier break points between inside city and outside city residential customers
2. Minimize customer impacts/rate shock

# Bill Frequency (Residential Inside)



# Current and Proposed Residential Volumetric Rates

Description	Current Volumetric Rates, \$/kgal		
	0 – 2 kgal	2 – 10 kgal	> 10 kgal
Residential Inside	\$7.92	\$8.79	\$10.09

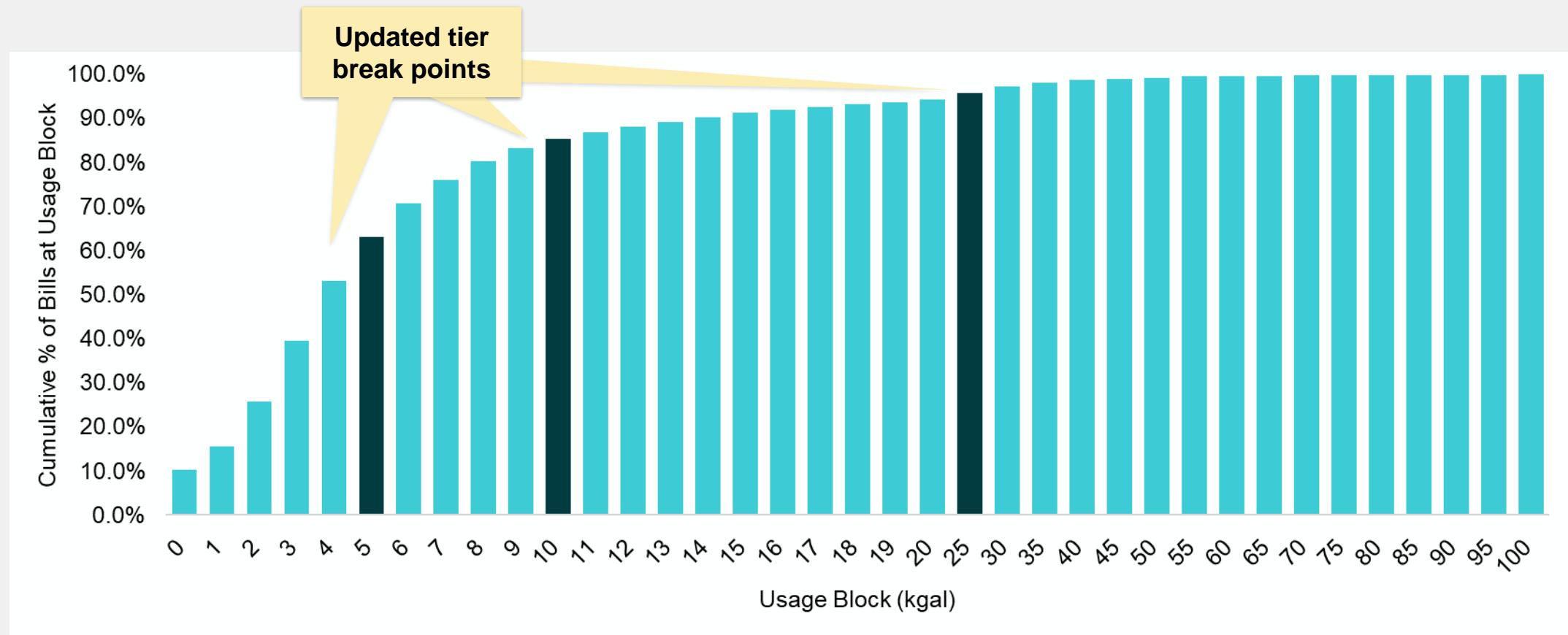
Description	Proposed Volumetric Rates, \$/kgal			
	0 – 5 kgal	5 – 10 kgal	10 – 25 kgal	> 25 kgal
Residential Inside	\$7.42	\$11.13	\$14.83	\$18.54

# 7-Year Residential Water Rate Schedule

	<i>Recommended 3-Yr Revenue Adjustments Projected Increases</i>			<b>Projected Increases</b>			
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>
<b>Fixed Monthly Service Charge</b>							
Inside City Residential	\$28.31	\$30.29	\$31.20	\$32.14	\$33.10	\$34.10	\$35.12
<b>Volumetric Rates (\$/kgal)</b>							
<b>Inside City Residential</b>							
5 kgal	\$7.42	\$7.94	\$8.17	\$8.42	\$8.67	\$8.93	\$9.20
10 kgal	\$11.13	\$11.90	\$12.26	\$12.63	\$13.01	\$13.40	\$13.80
25 kgal	\$14.83	\$15.87	\$16.35	\$16.84	\$17.34	\$17.87	\$18.40
> 25 kgal	\$18.54	\$19.84	\$20.44	\$21.05	\$21.68	\$22.33	\$23.00

# Residential Bill Frequency

## *Updated Tier Break Points*



# Current Inside City Commercial Water Rates

Customer Class	Minimum Bill	Volumetric Rate per 1,000 Gallons		
		0 – 2 kgal	2 – 10 kgal	> 10 kgal
Commercial Inside	\$43.94	\$7.92	\$8.79	\$10.09
1"	\$113.74	\$7.92	\$8.79	\$10.09
1.5"	\$148.65	\$7.92	\$8.79	\$10.09
2"	\$195.17	\$7.92	\$8.79	\$10.09
3"	\$305.71	\$7.92	\$8.79	\$10.09
4"	\$480.29	\$7.92	\$8.79	\$10.09
6"	\$720.45	\$7.92	\$8.79	\$10.09
8"	\$1,080.69	\$7.92	\$8.79	\$10.09

## Recommendation

1. **Adjust meter capacity ratios to align with AWWA industry standards**
2. **Move to a uniform volumetric rate structure**

# Current Outside City Commercial Water Rates

Customer Class	Minimum Bill	Volumetric Rate per 1,000 Gallons			
		0 – 10 kgal	10 – 15 kgal	15 – 20 kgal	> 20 kgal
Commercial Outside	\$100.86	\$5.51	\$6.74	\$7.92	\$9.40

## Recommendation

- 1. Align minimum bill with inside city commercial rates**
- 2. Move to a uniform volumetric rate structure**

# Current and Proposed Commercial & Government Fixed Monthly Service Charge

Inside City Commercial & Government			
Meter Size	Current	Proposed	Difference - \$
5/8 x 3/4"	\$43.94	\$47.02	\$3.08
1"	\$113.74	\$113.74	\$0.00
1.5"	\$148.65	\$156.72	\$8.07
2"	\$195.17	\$250.75	\$55.58
3"	\$305.71	\$548.52	\$242.81
4"	\$480.29	\$987.33	\$507.04
6"	\$720.45	\$2,194.07	\$1,473.62
8"	\$1,080.69	\$3,761.26	\$2,680.57

Outside City Commercial			
Meter Size	Current	Proposed	Difference - \$
5/8 x 3/4"	\$100.86	\$107.92	\$7.06
1"	\$113.74	\$113.74	\$0.00
1.5"	\$148.65	\$156.72	\$8.07
2"	\$195.17	\$250.75	\$55.58
3"	\$305.71	\$548.52	\$242.81
4"	\$480.29	\$987.33	\$507.04
6"	\$720.45	\$2,194.07	\$1,473.62
8"	\$1,080.69	\$3,761.26	\$2,680.57

# Current and Proposed Commercial & Government Volumetric Rates

Description	Current Volumetric Rates, \$/kgal			
	0 – 2 kgal	2 – 10 kgal	> 10 kgal	
Commercial Inside	\$7.92	\$8.79		\$10.09
	0 – 10 kgal	10 – 15 kgal	15 – 20 kgal	> 20 kgal
Commercial Outside	\$5.51	\$6.74	\$7.92	\$9.40

Description	Proposed Volumetric Rates, \$/kgal	
	All Usage	
All Commercial Customers <sup>1</sup>	\$10.03	

<sup>1</sup> Includes inside and outside commercial, government, and compound meters

# Current Sewer Charge Structure

Customer Class	Minimum Bill	Volumetric Rate per 1,000 (AWC)
All Customers	\$50.05	\$5.87

## Recommendation

**Assign fixed charges by meter size  
for commercial customers**

[a] Sewer usage will be calculated annually for each customer based upon the calculated average of the monthly potable water metered for each residential or commercial wastewater customer during the preceding December, January, and February.

# Current and Proposed Sewer Rates

Monthly Fixed Service Charge			
Customer Class	Current FY 2024	Proposed FY 2025	Difference - \$
Residential	\$50.05	\$57.56	\$7.51
Non-Residential			
5/8 x 3/4"	\$50.05	\$57.56	\$7.51
1"	\$50.05	\$88.46	\$38.41
1.5"	\$50.05	\$152.81	\$102.76
2"	\$50.05	\$230.03	\$179.98
3"	\$50.05	\$379.00	\$328.95
4"	\$50.05	\$574.05	\$524.00
6"	\$50.05	\$1,051.22	\$1,001.17
8"	\$50.05	\$1,667.52	\$1,617.47

Volumetric Rate (\$/kgal) AWC			
Customer Class	Current FY 2024	Proposed FY 2025	Difference - \$
All Classes	\$5.87	\$8.61	\$2.74

# 7-Year Wastewater Rate Schedule

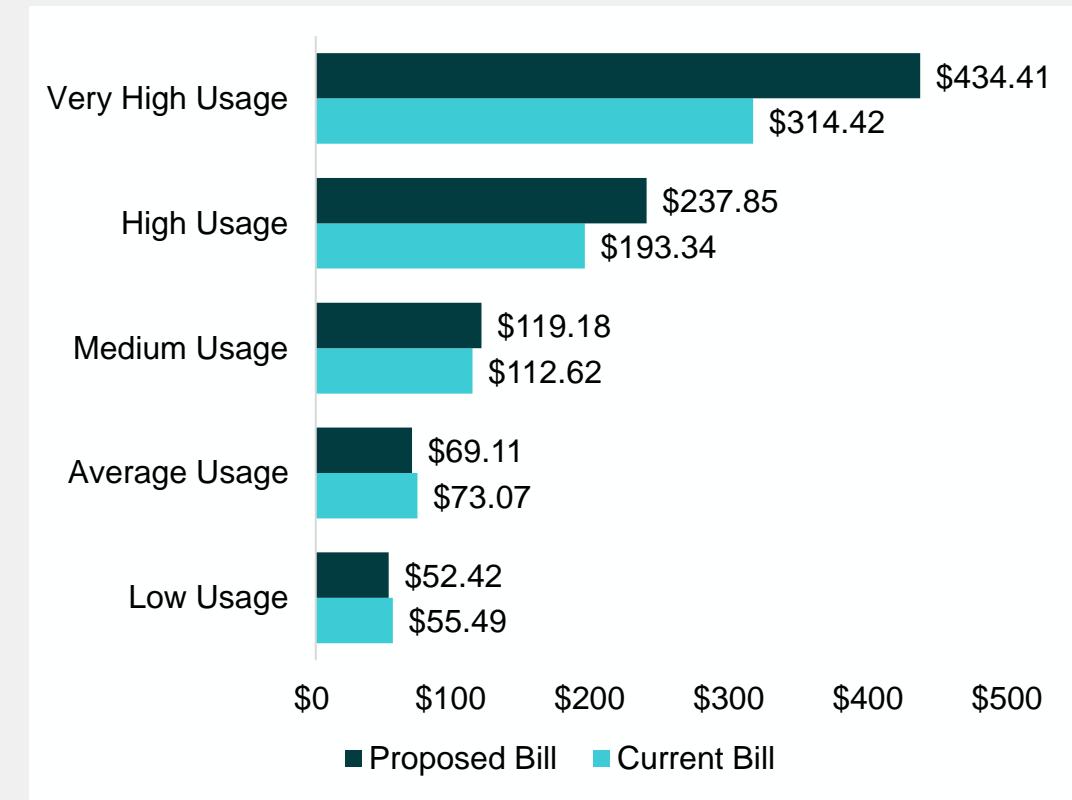
	Recommended 3-Yr Revenue Adjustments Projected Increases			Projected Increases			
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Fixed Monthly Service Charge</b>							
5/8 x 3/4"	\$57.56	\$72.53	\$91.39	\$94.14	\$96.97	\$99.88	\$102.88
1"	88.46	111.46	140.44	144.66	149.00	153.47	158.08
1.5"	152.81	192.55	242.62	249.90	257.40	265.13	273.09
2"	230.03	289.84	365.20	376.16	387.45	399.08	411.06
3"	379.00	477.54	601.71	619.77	638.37	657.53	677.26
4"	574.05	723.31	911.38	938.73	966.90	995.91	1025.79
6"	1,051.22	1,324.54	1,668.93	1,719.00	1,770.57	1823.69	1878.41
8"	1,667.52	2,101.08	2,647.37	2,726.8	2,808.61	2,892.87	2,979.66
<b>Volumetric Rates (\$/kgal)</b>	\$8.61	\$10.85	\$13.68	\$14.10	\$14.53	\$14.97	\$15.42

# Bill Impacts



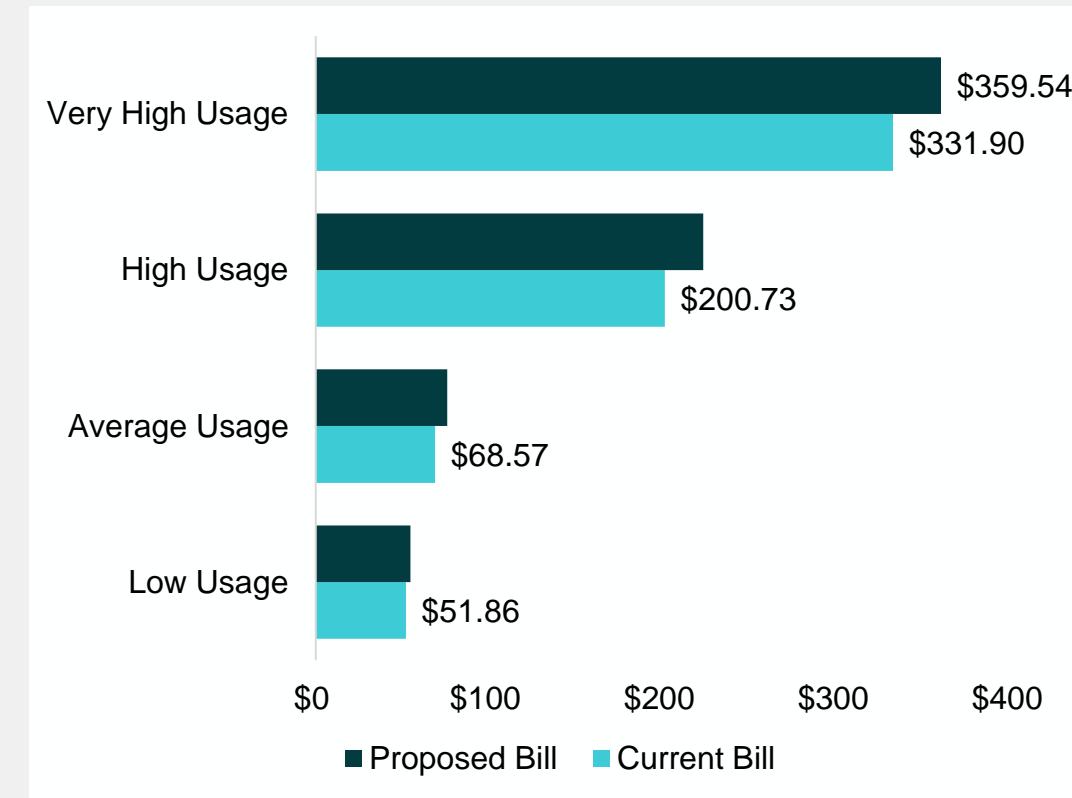
# Inside City Residential Customer Water Bill Impacts

Description	Usage (kgal)	Current Bill	Proposed Bill	Difference - \$
Low Usage	3.5	\$55.49	\$52.42	(\$3.06)
Average Usage	5.5	\$73.07	\$69.11	(\$3.96)
Medium Usage	10.0	\$112.62	\$119.18	\$6.56
High Usage	18.0	\$193.34	\$237.85	\$44.51
Very High Usage	30.0	\$314.42	\$434.41	\$119.99



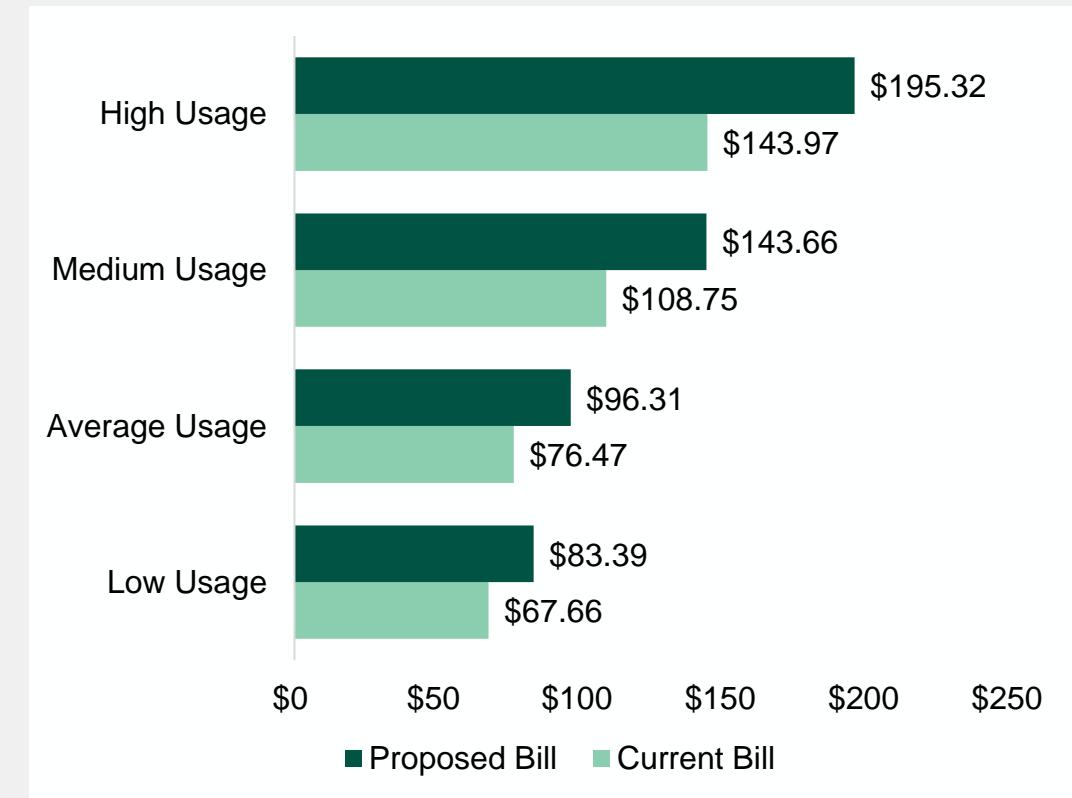
# Inside City Commercial Customer Water Bill Impacts (5/8" x 3/4" meter)

Description	Usage (kgal)	Current Bill	Proposed Bill	Difference - \$
Low Usage	1.0	\$51.86	\$54.46	\$2.60
Average Usage	3.0	\$68.57	\$75.50	\$6.93
High Usage	17.0	\$200.73	\$222.78	\$22.05
Very High Usage	30.0	\$331.90	\$359.54	\$27.64



# Residential Customer Sewer Bill Impacts

Description	Usage (kgal)	Current Bill	Proposed Bill	Difference - \$
Low Usage	3.0	\$67.66	\$83.39	\$15.73
Average Usage	4.5	\$76.47	\$96.31	\$19.84
Medium Usage	10.0	\$108.75	\$143.66	\$34.91
High Usage	16.0	\$143.97	\$195.32	\$51.35



# Peer Utility Survey



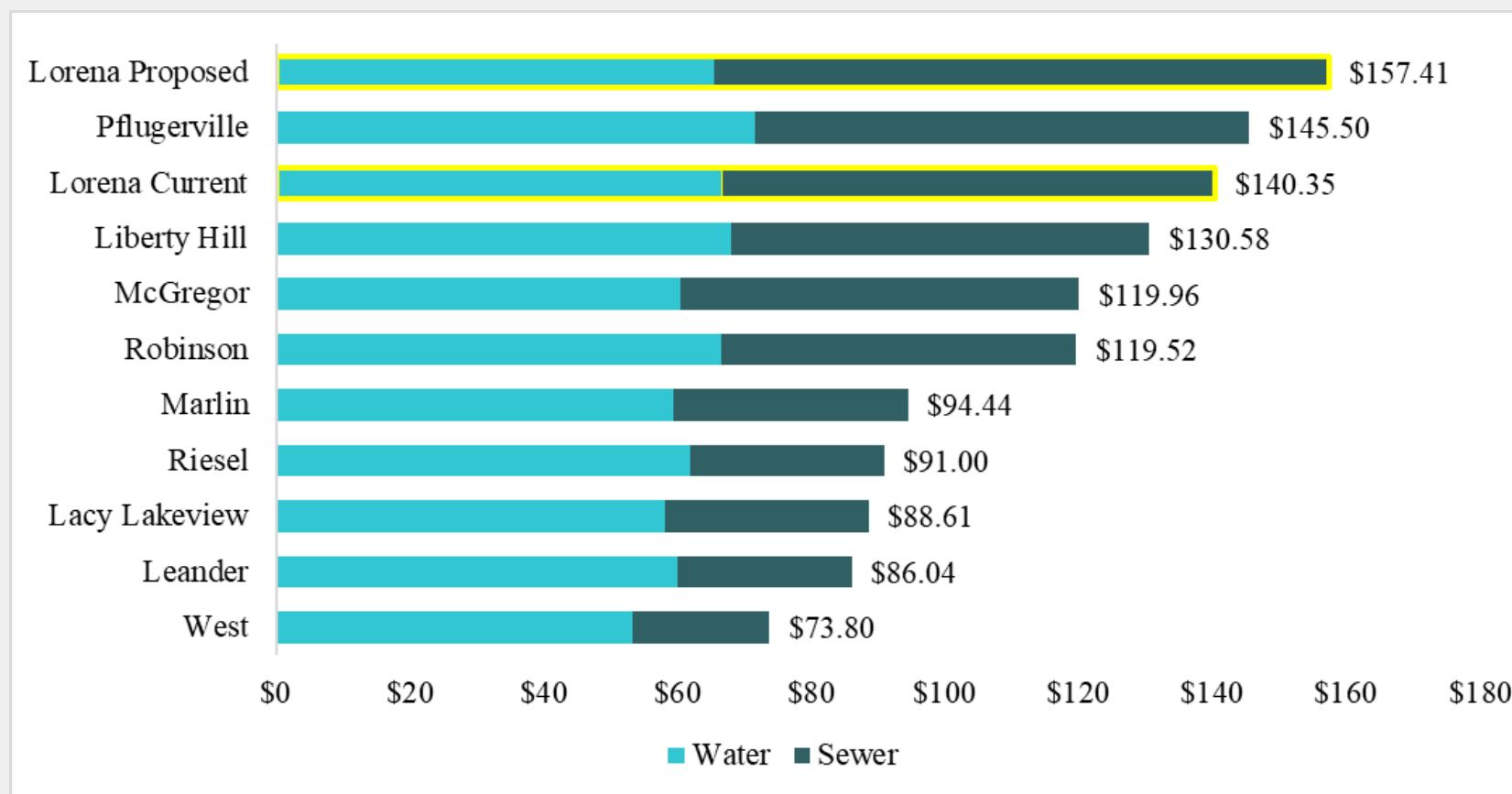
# Peer Utility Survey - Typical Monthly Water Bill Comparison

5/8" x 3/4" residential (or equivalent) customer (5 kgal)



# Peer Utility Survey - Typical Monthly Bill Comparison

5/8" x 3/4" residential (or equivalent) customer (5 kgal water, 4 kgal sewer)





# Thank you!

**Contact:**

Justin Rasor, *Manager*  
737 471 0146 / [jrasor@raftelis.com](mailto:jrasor@raftelis.com)

**Subject:** Discussion and possible action adopting Ordinance 2024-0819-01 adjusting the minimum and volumetric water and sewer rates to become effective October 1, 2024 for FY 24, 25, and 26.

**Background Information:**

Due to TCEQ regulations, the Bullhide Wastewater Treatment Plant must be expanded. If Lorena wants additional capacity in the expansion of the plant, we must participate in the construction costs related to the expansion of the plant based on the reservation amount of capacity that Lorena would want. Earlier in 2024, direction was given to the City Manager based on future sewer needs calculated by the City Engineer and direction was given to secure .300 MGD of capacity in the expansion of Bullhide.

**Current Finding:**

In early 2024, Raftelis was hired to conduct a utility rate study. As presented in the previous Council agenda item, they have recommended that the City of Lorena adopt a 3-year rate structure and, during the third year, conduct another rate study to make certain the 7-year projections are still applicable. This additional rate study would then recommend an additional 3-year commitment of rates and forecast for an additional 5 years.

**Recommendation:**

Our City Consultant Raftelis recommends adopting a 3-year water and wastewater rate plan, and during the third year of adopted rates, conduct another rate study.

**CITY OF LORENA  
ORDINANCE 2024-0819-01**

**AN ORDINANCE OF THE CITY OF LORENA, TEXAS, ADJUSTING THE MINIMUM AND VOLUMETRIC WATER AND SEWER RATES CHARGED BY THE CITY OF LORENA; PROVIDING THAT THE INCREASES WILL BE EFFECTIVE WITH THE OCTOBER 2024 BILLING CYCLE AND WILL INCREASE THE FIRST DAY OF EACH OCTOBER ON AN ANNUAL BASIS AS PROVIDED IN THE ATTACHED EXHIBIT; PROVIDING A SEVERABILITY AND SAVINGS CLAUSE; REPEALING ALL ORDINANCES AND RESOLUTIONS OR PARTS OF ORDINANCES AND RESOLUTIONS IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE; AND ORDAINING OTHER PROVISIONS RELATED TO THE SUBJECT MATTER HEREOF.**

**WHEREAS**, the City of Lorena, Texas is a Type A General Law Municipality located in McLennan County, created in accordance with the provisions of Chapter 6 of the Local Government Code, and operating pursuant to the enabling legislation of the State of Texas;

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

**SECTION 1  
MINIMUM MONTHLY RATE-WATER**

- 1.1 The minimum monthly rate for residential water service for inside city limit customers is hereby revised as demonstrated in Exhibit “A”.
- 1.2 The minimum monthly rate for commercial water service for inside city limit customers is hereby revised as demonstrated in Exhibit “A”.
- 1.3 The minimum monthly rate for builder water service is hereby revised as demonstrated in Exhibit “A”.
- 1.4 The minimum monthly rate for fire hydrant meters is hereby revised as demonstrated in Exhibit “A”.
- 1.5 The minimum monthly rate for residential water service for outside city limit customers is hereby revised as listed in Exhibit “A”.
- 1.6 The minimum monthly rate for commercial water service for outside city limit customers is hereby revised as listed in Exhibit “A”.

**SECTION 2  
VOLUMETRIC MONTHLY RATE-WATER**

- 2.1 The volumetric monthly rate for residential water service for inside city limit customers is hereby set as demonstrated in Exhibit "A".
- 2.2 The volumetric monthly rate for commercial water service for inside city limit customers is hereby set as demonstrated in Exhibit "A".
- 2.3 The volumetric monthly rate for builder water service is hereby established as demonstrated in Exhibit "A".
- 2.4 The volumetric monthly rate for fire hydrant meters is hereby established as demonstrated in Exhibit "A".
- 2.5 The volumetric monthly rate for residential water service for outside city limit customers is hereby revised as listed in Exhibit "A".
- 2.6 The volumetric monthly rate for commercial water service for outside city limit customers is hereby revised as listed in Exhibit "A".

### **SECTION 3** **MINIMUM MONTHLY RATE-SEWER**

- 3.1 The minimum monthly rate for residential sewer service is hereby revised as listed in Exhibit "A".
- 3.2 The minimum monthly rate for commercial sewer service is hereby revised as listed in Exhibit "A".

### **SECTION 4** **VOLUMETRIC MONTHLY RATE -SEWER**

- 4.1 The volumetric monthly rate for residential sewer service is hereby revised as listed in Exhibit "A".
- 4.2 The volumetric monthly rate for commercial sewer service is hereby revised as listed in Exhibit "A".

### **SECTION 5** **EFFECTIVE DATE**

- 5.1 The increased fees will be effective with the OCTOBER 2024 utility billing cycle and will increase on the first day October on an annual basis as provided in Exhibit "A".

### **SECTION 6** **SEVERABILITY**

6.1 It is hereby declared to be the intent of the City Council that the several provisions of this Ordinance are severable. In the event that any court of competent jurisdiction shall judge any provisions of this Ordinance to be illegal, invalid, or unenforceable, such judgment shall not affect any other provisions of this Ordinance which are not specifically designated as being illegal, invalid, or unenforceable.

**SECTION 7**  
**CUMULATIVE REPEALER**

7.1 Any and all Ordinances, resolutions, and/or policies of the City of Lorena, Texas, whether written or otherwise, which are in any manner in conflict with or inconsistent with this Ordinance shall be and are hereby repealed to the extent of such conflict and/or inconsistency.

**SECTION 8**  
**ENGROSSMENT AND ENROLLMENT**

8.1 The City Secretary of the City of Lorena is hereby directed to engross and enroll this Ordinance by copying the exact Caption and the Effective Date Clause in the minutes of the City Council of the City of Lorena and by filing this Ordinance in the Ordinance records of the City.

**SECTION 9**  
**SAVINGS**

9.1 All rights and remedies of the City of Lorena are expressly saved as to any and all violations of the provisions of any Ordinances which have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such Ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

**PASSED THIS** 19<sup>th</sup> **day of August at a scheduled meeting of the City Council of the City of Lorena, Texas, there being a quorum present, and approved by the Mayor on the date set out below.**

**APPROVED THIS 19<sup>th</sup> DAY OF AUGUST 2024.**

**APPROVED:**  
**BY:** \_\_\_\_\_  
**Tommy Ross, Mayor**

**ATTEST:**  
**BY:** \_\_\_\_\_  
**Monica Hendrix, City Secretary**

# "EXHIBIT A"

## CITY OF LORENA WATER & WASTEWATER RATES (FY 2024 - 2025)

Rates Effective October 1, 2024

Inside City Limits Water Rates						
Table	Class	Minimum Bill	Volumetric per 1,000			
			0-5,000	5,001-10,000	10,001 - 25,000	>25,001
WRI	Residential Inside	\$28.31	\$7.42	\$11.13	\$14.83	\$18.54
WCI	Commercial Inside	\$47.02	\$10.03	\$10.03	\$10.03	\$10.03
BWA	Builder Water	\$47.02	\$10.03	\$10.03	\$10.03	\$10.03
CO1	Commercial 1"	\$113.74	\$10.03	\$10.03	\$10.03	\$10.03
CO15	Commercial 1.5"	\$156.72	\$10.03	\$10.03	\$10.03	\$10.03
CO2	Commercial 2"	\$250.75	\$10.03	\$10.03	\$10.03	\$10.03
CHF	Commercial Fire Hydrant	\$548.52	\$10.03	\$10.03	\$10.03	\$10.03
CO3	Commercial 3"	\$548.52	\$10.03	\$10.03	\$10.03	\$10.03
CO4	Commercial 4"	\$987.33	\$10.03	\$10.03	\$10.03	\$10.03
CO6	Commercial 6"	\$2,194.07	\$10.03	\$10.03	\$10.03	\$10.03
CO8	Commercial 8"	\$3,761.26	\$10.03	\$10.03	\$10.03	\$10.03

Outside City Limits Water Rates						
Table	Class	Base Rate	Volumetric per 1,000			
			0-10,000	10,001-15,000	15,001-20,000	>20,001
WRO	Residential	\$97.87	\$5.51	\$6.74	\$7.92	\$9.40
WCO	Commercial	\$107.92	\$10.03	\$10.03	\$10.03	\$10.03
CO1	Commercial 1"	\$113.74	\$10.03	\$10.03	\$10.03	\$10.03
CO15	Commercial 1.5"	\$156.72	\$10.03	\$10.03	\$10.03	\$10.03
CO2	Commercial 2"	\$250.75	\$10.03	\$10.03	\$10.03	\$10.03
CHF	Commercial Fire Hydrant	\$548.52	\$10.03	\$10.03	\$10.03	\$10.03
CO3	Commercial 3"	\$548.52	\$10.03	\$10.03	\$10.03	\$10.03
CO4	Commercial 4"	\$987.33	\$10.03	\$10.03	\$10.03	\$10.03
CO6	Commercial 6"	\$2,194.07	\$10.03	\$10.03	\$10.03	\$10.03
CO8	Commercial 8"	\$3,761.26	\$10.03	\$10.03	\$10.03	\$10.03

Sewer Rates				
Table	Class	Base Rate	Volumetric per 1,000	
			All Useage	
SWR	Residential	\$57.56		\$8.61
CSW	Commercial	\$57.56		\$8.61
SO1	Commercial 1"	\$88.46		\$8.61
SO15	Commercial 1.5"	\$152.81		\$8.61
SO2	Commercial 2"	\$230.03		\$8.61
SO3	Commercial 3"	\$379.00		\$8.61
SO4	Commercial 4"	\$574.05		\$8.61
SO6	Commercial 6"	\$1,051.22		\$8.61
SO8	Commercial 8"	\$1,667.52		\$8.61

**CITY OF LORENA WATER & WASTEWATER RATES (FY 2025 - 2026)**

**Rates Effective October 1, 2025**

Inside City Limits Water Rates						
Table	Class	Minimum Bill	Volumetric per 1,000			
			0-5,000	5,001-10,000	10,001 - 25,000	>25,001
WRI	Residential Inside	\$30.29	\$7.94	\$11.90	\$15.87	\$19.84
WCI	Commercial Inside	\$50.31	\$10.73	\$10.73	\$10.73	\$10.73
BWA	Builder Water	\$50.31	\$10.73	\$10.73	\$10.73	\$10.73
CO1	Commercial 1"	\$121.70	\$10.73	\$10.73	\$10.73	\$10.73
CO15	Commercial 1.5"	\$167.69	\$10.73	\$10.73	\$10.73	\$10.73
CO2	Commercial 2"	\$268.30	\$10.73	\$10.73	\$10.73	\$10.73
CHF	Commercial Fire Hydrant	\$586.92	\$10.73	\$10.73	\$10.73	\$10.73
CO3	Commercial 3"	\$586.92	\$10.73	\$10.73	\$10.73	\$10.73
CO4	Commercial 4"	\$1,056.44	\$10.73	\$10.73	\$10.73	\$10.73
CO6	Commercial 6"	\$2,347.66	\$10.73	\$10.73	\$10.73	\$10.73
CO8	Commercial 8"	\$4,024.55	\$10.73	\$10.73	\$10.73	\$10.73

Outside City Limits Water Rates						
Table	Class	Base Rate	Volumetric per 1,000			
			0-10,000	10,001-15,000	15,001-20,000	>20,001
WRO	Residential	\$97.87	\$5.51	\$6.74	\$7.92	\$9.40
WCO	Commercial	\$115.47	\$10.73	\$10.73	\$10.73	\$10.73
CO1	Commercial 1"	\$121.70	\$10.73	\$10.73	\$10.73	\$10.73
CO15	Commercial 1.5"	\$167.69	\$10.73	\$10.73	\$10.73	\$10.73
CO2	Commercial 2"	\$268.30	\$10.73	\$10.73	\$10.73	\$10.73
CHF	Commercial Fire Hydrant	\$586.92	\$10.73	\$10.73	\$10.73	\$10.73
CO3	Commercial 3"	\$586.92	\$10.73	\$10.73	\$10.73	\$10.73
CO4	Commercial 4"	\$1,056.44	\$10.73	\$10.73	\$10.73	\$10.73
CO6	Commercial 6"	\$2,347.66	\$10.73	\$10.73	\$10.73	\$10.73
CO8	Commercial 8"	\$4,024.55	\$10.73	\$10.73	\$10.73	\$10.73

Sewer Rates				
Table	Class	Base Rate	Volumetric per 1,000	
			All Useage	
SWR	Residential	\$72.53		\$10.85
CSW	Commercial	\$72.53		\$10.85
SO1	Commercial 1"	\$111.46		\$10.85
SO15	Commercial 1.5"	\$192.55		\$10.85
SO2	Commercial 2"	\$289.84		\$10.85
SO3	Commercial 3"	\$477.54		\$10.85
SO4	Commercial 4"	\$723.31		\$10.85
SO6	Commercial 6"	\$1,324.54		\$10.85
SO8	Commercial 8"	\$2,101.07		\$10.85

**CITY OF LORENA WATER & WASTEWATER RATES (FY 2026 - 2027)**

**Rates Effective October 1, 2026**

Inside City Limits Water Rates						
Table	Class	Minimum Bill	Volumetric per 1,000			
			0-5,000	5,001-10,000	10,001 - 25,000	>25,001
WRI	Residential Inside	\$31.20	\$8.17	\$12.26	\$16.35	\$20.44
WCI	Commercial Inside	\$51.82	\$11.05	\$11.05	\$11.05	\$11.05
BWA	Builder Water	\$51.82	\$11.05	\$11.05	\$11.05	\$11.05
CO1	Commercial 1"	\$125.35	\$11.05	\$11.05	\$11.05	\$11.05
CO15	Commercial 1.5"	\$172.72	\$11.05	\$11.05	\$11.05	\$11.05
CO2	Commercial 2"	\$276.35	\$11.05	\$11.05	\$11.05	\$11.05
CHF	Commercial Fire Hydrant	\$604.53	\$11.05	\$11.05	\$11.05	\$11.05
CO3	Commercial 3"	\$604.53	\$11.05	\$11.05	\$11.05	\$11.05
CO4	Commercial 4"	\$1,088.13	\$11.05	\$11.05	\$11.05	\$11.05
CO6	Commercial 6"	\$2,418.09	\$11.05	\$11.05	\$11.05	\$11.05
CO8	Commercial 8"	\$4,145.29	\$11.05	\$11.05	\$11.05	\$11.05

Outside City Limits Water Rates						
Table	Class	Base Rate	Volumetric per 1,000			
			0-10,000	10,001-15,000	15,001-20,000	>20,001
WRO	Residential	\$97.87	\$5.51	\$6.74	\$7.92	\$9.40
WCO	Commercial	\$118.93	\$11.05	\$11.05	\$11.05	\$11.05
CO1	Commercial 1"	\$125.35	\$11.05	\$11.05	\$11.05	\$11.05
CO15	Commercial 1.5"	\$172.72	\$11.05	\$11.05	\$11.05	\$11.05
CO2	Commercial 2"	\$276.35	\$11.05	\$11.05	\$11.05	\$11.05
CHF	Commercial Fire Hydrant	\$604.53	\$11.05	\$11.05	\$11.05	\$11.05
CO3	Commercial 3"	\$604.53	\$11.05	\$11.05	\$11.05	\$11.05
CO4	Commercial 4"	\$1,088.13	\$11.05	\$11.05	\$11.05	\$11.05
CO6	Commercial 6"	\$2,418.09	\$11.05	\$11.05	\$11.05	\$11.05
CO8	Commercial 8"	\$4,145.29	\$11.05	\$11.05	\$11.05	\$11.05

Sewer Rates				
Table	Class	Base Rate	Volumetric per 1,000	
			All Useage	
SWR	Residential	\$91.39		\$13.68
CSW	Commercial	\$91.39		\$13.68
SO1	Commercial 1"	\$140.44		\$13.68
SO15	Commercial 1.5"	\$242.62		\$13.68
SO2	Commercial 2"	\$365.20		\$13.68
SO3	Commercial 3"	\$601.71		\$13.68
SO4	Commercial 4"	\$911.38		\$13.68
SO6	Commercial 6"	\$1,668.93		\$13.68
SO8	Commercial 8"	\$2,647.37		\$13.68

**Subject:** Presentation and discussion on the proposed FY 2024-2025 budget.

**Background Information:**

Minor changes were made after presentation of the proposed budget was last made to City Council on July 15, 2024.

Notable changes are:

1. New transfer from general fund capital project fund into general fund, funded from interest on capital project fund reserves.
2. Reduction in vehicle allowance for City Manager to 10% to be in line with COLA.
3. Offsetting the 25% match of Police Department's body camera grant with forfeiture funds as opposed to utilizing capital project funds (approved by Chief Holt).
4. Increase in capital fund transfer for utility fund.
5. Increase of 0.50% of proposed sanitation rate adjustment.
6. Increasing COLA from 5% to 10%.

**Current Finding:**

See attached revised 2024 – 2025 proposed budget attached to this write-up.

**Recommendation:**

N/A – Presentation and discussion item only no action is necessary.

# **CITY OF LORENA**

**BUDGET  
FISCAL YEAR 2024-25**

**PROPOSED**

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**City of Lorena  
FISCAL YEAR 2024-25  
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$89,399, which is a 9.68 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$41,153.

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

**FOR:**

**AGAINST:**

**PRESENT and not voting:**

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2024-25</b>	<b>2023-24</b>
Property Tax Rate:	0.537832	0.537289
No-new-revenue Tax Rate:	0.511091	0.516588
NNR Maintenance & Operation Tax Rate:	0.348582	0.342166
Voter-Approval Tax Rate:	0.537832	0.537296
Debt Rate:	0.177050	0.183148

**Total debt obligation for City of Lorena secured by property taxes:** \$ 4,675,000.00

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**CITY OF LORENA  
PROPOSED BUDGET  
FY 2024-25  
COMBINED FUNDS**

<b>FUND</b>	<b>REVENUES</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>% INCR (DECR)</b>
		<b>FY 2023-24</b>	<b>BUDGET</b>	<b>FY 2024-25</b>
10	GENERAL FUND	1,904,371	2,080,635	9.3%
15	FORFEITURE FUND	-	34,500	100.0%
20	ECONOMIC DEVELOPMENT CORP	215,000	106,156	-50.6%
24	TIRZ DEBT SERVICE FUND	247,893	249,900	0.8%
25	TIRZ #1 EAST	529,999	149,778	-71.7%
30	CAPITAL PROJECTS	208,237	159,608	-23.4%
40	GENERAL DEBT SERVICE FUND	329,700	337,826	2.5%
50	UTILITY FUND	2,208,900	3,038,945	37.6%
51	SANITATION FUND	274,134	297,817	8.6%
52	AMERICAN RESCUE PLAN FUND	860,000	681,000	-20.8%
53	UF CAPITAL PROJECTS	123,743	136,076	10.0%
54	UTILITY DEBT SERVICE FUND	368,080	221,123	-39.9%
<b>TOTAL REVENUES</b>		<b>7,270,057</b>	<b>7,493,364</b>	<b>3.1%</b>
<b>LESS: INTERFUND TRANSFERS</b>		<b><u>1,513,330</u></b>	<b><u>1,540,567</u></b>	<b><u>1.8%</u></b>
<b>ADJUSTED TOTAL REVENUES</b>		<b><u>5,756,727</u></b>	<b><u>5,952,797</u></b>	<b><u>3.4%</u></b>
<b>FUND</b>		<b>EXPENDITURES</b>		
10	GENERAL FUND	1,904,371	2,080,635	9.3%
15	FORFEITURE FUND	42,000	46,000	9.5%
20	ECONOMIC DEVELOPMENT CORP	329,093	192,966	-41.4%
24	TIRZ DEBT SERVICE FUND	247,893	249,900	0.8%
25	TIRZ #1 EAST	287,393	271,150	-5.7%
30	CAPITAL PROJECTS	3,139,588	370,000	-88.2%
40	GENERAL DEBT SERVICE FUND	325,200	334,500	2.9%
50	UTILITY FUND	2,208,900	3,038,945	37.6%
51	SANITATION FUND	274,134	297,817	8.6%
52	AMERICAN RESCUE PLAN FUND	860,000	681,000	-20.8%
53	UF CAPITAL PROJECTS	890,961	1,078,110	21.0%
54	UTILITY DEBT SERVICE FUND	200,705	198,123	-1.3%
<b>TOTAL EXPENDITURES</b>		<b>10,710,238</b>	<b>8,839,145</b>	<b>-17.5%</b>
<b>LESS: INTERFUND TRANSFERS</b>		<b><u>1,505,830</u></b>	<b><u>1,540,567</u></b>	<b><u>2.3%</u></b>
<b>ADJUSTED TOTAL EXPENDITURES</b>		<b><u>9,204,408</u></b>	<b><u>7,298,578</u></b>	<b><u>-20.7%</u></b>

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

Assessed Valuation for 2024	\$ 188,266,217.00
Tax Rate Per \$100 Valuation	<b>0.537832</b>
Revenue from 2024 Tax Roll	1,012,555.96
Estimated Collections	<u>100%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 1,012,555.96</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	188,266,217	0.537832		

**TAX RATE PER \$100**

TAX RATE DISTRIBUTION	2022-23	2023-24	2024-25	AMOUNT	%
				2024-25	
General	0.373319	0.354140	0.360782	679,229.96	67.08%
Interest & Sinking	0.197826	0.183149	0.177050	333,326.00	32.92%
Total	0.571145	0.537289	0.537832	1,012,555.96	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	686,730	8.3%
MISCELLANEOUS TAXES	380,200	237,526	450,200	450,200	18.4%
FRANCHISE TAXES	251,400	139,838	261,900	175,200	-30.3%
PERMITS	25,000	14,501	30,060	25,000	0.0%
INTERGOVERNMENTAL REVENUE	265,457	64,845	269,538	297,080	11.9%
CHARGES & FEES	37,357	39,867	41,357	2,500	-93.3%
FINES	220,000	103,721	226,000	225,000	2.3%
INTEREST	25,000	19,472	40,000	40,000	60.0%
OTHER REVENUE	65,644	29,150	67,344	178,925	172.6%
<b>TOTAL REVENUES</b>	<b>1,904,371</b>	<b>1,251,310</b>	<b>2,018,899</b>	<b>2,080,635</b>	<b>9.3%</b>
<b>EXPENDITURES BY DEPARTMENT</b>					
ADMINISTRATION	628,015	315,541	611,907	689,750	9.8%
POLICE	1,179,403	582,634	1,128,798	1,288,378	9.2%
VOLUNTEER FIRE DEPT	43,195	30,822	45,710	47,348	9.6%
STREETS & PARKS	53,758	24,234	50,072	55,159	2.6%
<b>TOTAL EXPENDITURES</b>	<b>1,904,371</b>	<b>953,231</b>	<b>1,836,487</b>	<b>2,080,635</b>	<b>9.3%</b>
<b>EXPENDITURES BY CATEGORY</b>					
SALARIES	930,047	434,818	868,554	1,028,263	10.6%
BENEFITS	330,500	167,906	306,706	372,620	12.7%
PROFESSIONAL FEES	195,350	128,413	207,611	182,750	-6.4%
PROPERTY SERVICES	81,300	49,887	100,695	120,140	47.8%
SERVICES	91,179	60,714	88,809	116,121	27.4%
SUPPLIES	140,289	74,742	147,320	155,050	10.5%
CAPITAL OUTLAY	20,000	-	20,000	-	0.0%
OTHER EXPENDITURES	115,706	36,751	96,792	105,691	-8.7%
<b>TOTAL EXPENDITURES</b>	<b>1,904,371</b>	<b>953,231</b>	<b>1,836,487</b>	<b>2,080,635</b>	<b>9.3%</b>
<b>EXCESS OF REVENUES/EXP</b>	<b>-</b>	<b>298,079</b>	<b>182,412</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	948,814	
<b>TOTAL REVENUES</b>	<u>1,904,371</u>		<u>2,018,899</u>	<u>2,080,635</u>	9.3%
<b>TOTAL FUNDS AVAILABLE</b>	2,670,773		2,785,301	3,029,449	13.4%
<b>TOTAL EXPENDITURES</b>	<u>1,904,371</u>		<u>1,836,487</u>	<u>2,080,635</u>	9.3%
<b>ENDING FUND BALANCE</b>	<u><u>766,402</u></u>		<u><u>948,814</u></u>	<u><u>948,814</u></u>	23.8%

**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	679,230
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>686,730</b>
<b>MISCELLANEOUS TAXES</b>					
313-000	SALES TAX	380,000	237,420	450,000	450,000
314-300	MIXED BEVERAGE TAX	200	106	200	200
	<b>TOTAL MISCELLANEOUS TAXES</b>	<b>380,200</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	30,000	25,000
320-110	PERMITS-ALCOHOL	-	60	60	-
	<b>TOTAL PERMITS</b>	<b>25,000</b>	<b>14,501</b>	<b>30,060</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	269,000	297,080
	<b>TOTAL GRANTS</b>	<b>265,457</b>	<b>64,845</b>	<b>269,538</b>	<b>297,080</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>CHARGES &amp; FEES</b>						
342-101	FEES - OMNI BASE	500	402	800	1,000	100.0%
342-104	FEES - DEVELOPMENT REVIEW	33,500	36,764	37,000	500	-98.5%
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	500	500	400.0%
	<b>TOTAL CHARGES &amp; FEES</b>	<b>37,357</b>	<b>39,867</b>	<b>41,357</b>	<b>2,500</b>	<b>-93.3%</b>
<b>FINES</b>						
351-100	FINES - COURT	220,000	103,721	226,000	225,000	2.3%
	<b>TOTAL FINES</b>	<b>220,000</b>	<b>103,721</b>	<b>226,000</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	95,500	192.0%
390-001	OTHER REVENUE-SERV CHGS SANI	17,100	8,550	17,100	18,800	9.9%
390-009	OTHER REVENUE-SERV TIRZ	7,500	-	8,750	15,750	110.0%
390-030	OTHER REVENUE-CP INTEREST TFR	-	-	-	40,000	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>65,644</b>	<b>29,150</b>	<b>67,344</b>	<b>178,925</b>	<b>172.6%</b>
	<b>TOTAL REVENUES</b>	<b>1,904,371</b>	<b>1,251,310</b>	<b>2,018,899</b>	<b>2,080,635</b>	<b>9.3%</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	160,903	10.0%
415-104	SALARIES-MANAGEMENT	88,200	44,100	88,200	97,020	10.0%
415-105	SALARIES-PART TIME	49,788	16,688	33,376	54,769	10.0%
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	7,500	1,052	7,364	13,224	76.3%
415-130	SALARIES-OVERTIME	-	7	96	-	0.0%
TOTAL SALARIES		<u>295,003</u>	<u>134,725</u>	<u>274,792</u>	<u>328,796</u>	<u>11.5%</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	25,153	14.4%
415-230	BENEFITS-TMRS	29,069	13,844	29,375	35,032	20.5%
415-260	BENEFITS-WORKERS COMP	1,245	1,255	1,255	1,389	11.6%
415-280	BENEFITS-ALLOWANCE	6,000	2,950	6,000	6,600	10.0%
TOTAL BENEFITS		<u>94,240</u>	<u>46,164</u>	<u>93,458</u>	<u>115,129</u>	<u>22.2%</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	31,500	9,945	40,000	20,000	-36.5%
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	27,000	21,580	30,000	20,000	-25.9%
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	142,650	86,685	150,297	128,650	-9.8%
PROPERTY SERVICES						
415-430	PROP SERV-R/M OFFICE EQUIP	14,000	3,496	14,895	17,300	23.6%
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	32,540	103.4%
SERVICES						
415-520	SERVICES-PROP/LIAB INSURANCE	6,073	6,384	6,384	6,552	7.9%
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	24,952	-13.3%
SUPPLIES						
415-610	SUPPLIES-OFFICE	6,500	4,928	7,500	7,200	10.8%
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	55,400	18.1%

**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>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	-	-	2,283	-6.8%
<b>TOTAL OTHER EXPENDITURES</b>	<b>4,449</b>	<b>1,096</b>	<b>2,000</b>	<b>4,283</b>	<b>-3.7%</b>
 <b>TOTAL ADMIN EXPENDITURES</b>	 <b>628,015</b>	 <b>315,541</b>	 <b>611,907</b>	 <b>689,750</b>	 <b>9.8%</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>						
<b>SALARIES</b>						
421-102 SALARIES-CLERICAL 41,134 20,488 41,370 45,247 10.0% 421-103 SALARIES-SWORN PERSONNEL 428,890 203,947 391,050 463,390 8.0% 421-104 SALARIES-MANAGEMENT 76,860 38,430 76,860 84,546 10.0% 421-105 SALARIES-PART TIME 9,820 5,166 10,332 10,803 10.0% 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 - 15,000 20,000 33.3% 421-130 SALARIES-OVERTIME 45,580 25,997 46,500 56,401 23.7% TOTAL SALARIES 635,044 300,093 593,762 699,467 10.1%						
<b>BENEFITS</b>						
421-210 BENEFITS-HEALTH INSURANCE 98,813 38,711 71,333 93,910 -5.0% 421-220 BENEFITS-FICA 45,521 22,046 45,423 53,509 17.5% 421-230 BENEFITS-TMRS 62,571 31,312 63,473 78,340 25.2% 421-260 BENEFITS-WORKERS COMP 22,568 21,685 21,685 23,977 6.2% 421-290 BENEFITS-UNIFORMS 4,500 4,654 8,000 4,500 0.0% TOTAL BENEFITS 233,973 118,408 209,914 254,236 8.7%						
<b>PROFESSIONAL FEES</b>						
421-320 PROF FEES-TRAINING 3,000 6,329 7,000 5,000 66.7% 421-321 PROF FEES-LEOSE - (2,190) - - 0.0% 421-323 PROF FEES-CODE ENFORCEMENT 13,000 6,856 13,500 13,500 3.8% 421-324 PROF FEES-RECORDS MGMT 500 202 300 800 60.0% 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 40,500 40,000 9.0%						

**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</b>
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>(DECR)</b>
<b>PROPERTY SERVICES</b>					
421-430	PROP SERV-R/M OFFICE EQUIP	22,000	5,101	23,000	23,000
421-431	PROP SERV-R/M VEHICLES	8,000	26,386	28,000	15,000
421-432	PROP SERV-R/M MACH & EQUIP	3,500	608	2,000	3,500
421-439	PROP SERV-R/M BUILDINGS	1,500	905	2,000	2,500
421-441	PROP SERV-BLDG RENT	1,800	-	1,600	1,800
421-442	PROP SERV-EQUIP LEASE	-	-	2,700	10,800
	<b>TOTAL PROPERTY SERVICES</b>	<b>36,800</b>	<b>33,000</b>	<b>59,300</b>	<b>56,600</b>
					<b>53.8%</b>
<b>SERVICES</b>					
421-520	SERVICES-PROP/LIAB INSURANCE	17,938	18,214	18,214	20,766
421-521	SERVICES-EMPLOYEE BOND	100	311	414	400
421-530	SERVICES-COMMUNICATIONS	26,000	15,158	28,000	33,000
421-531	SERVICES-ALARM	360	-	360	360
421-535	SERVICES-DATA STORAGE	-	-	-	15,000
	<b>TOTAL SERVICES</b>	<b>44,398</b>	<b>33,683</b>	<b>46,988</b>	<b>69,526</b>
					<b>56.6%</b>
<b>SUPPLIES</b>					
421-610	SUPPLIES-OFFICE	3,000	5,162	6,500	4,700
421-611	SUPPLIES-POSTAGE	600	232	500	600
421-613	SUPPLIES-MINOR TOOLS	11,689	3,467	10,000	12,500
421-615	SUPPLIES-LAB	1,500	1,055	900	1,200
421-619	SUPPLIES-EQUIP/FURN	3,500	1,305	3,000	3,500
421-620	SUPPLIES-K9	2,000	3,674	5,000	4,000
421-621	SUPPLIES-GAS	1,200	444	1,200	1,200
421-622	SUPPLIES-ELECTRICITY	4,000	2,531	4,800	5,000
421-623	SUPPLIES-WATER/SEWER	1,500	1,417	2,200	2,800
421-626	SUPPLIES-MOTOR VEHICLE	40,000	18,973	37,200	40,000
421-635	SUPPLIES-FOOD	500	297	500	500
421-640	SUPPLIES-SUBSCRIPTIONS/ME	6,000	1,456	6,000	6,000
	<b>TOTAL SUPPLIES</b>	<b>75,489</b>	<b>40,013</b>	<b>77,800</b>	<b>82,000</b>
					<b>8.6%</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>CAPITAL OUTLAY</b>					
421-742 CAP OUTLAY-VEHICLES	20,000		20,000	-	0.0%
TOTAL CAPITAL OUTLAY	20,000	-	20,000	-	0.0%
<b>OTHER EXPENDITURES</b>					
421-805 OTHER EXP-INVESTIGATIONS	500	315	500	500	0.0%
421-830 OTHER EXP-EQUIP RES	96,499	44,677	96,499	86,049	-10.8%
421-899 OTHER EXP-CONTINGENCY	-	(16,465)	(16,465)	-	0.0%
TOTAL OTHER EXPENDITURES	96,999	28,527	80,534	86,549	-10.8%
<b>TOTAL POLICE EXPENDITURES</b>	<b>1,179,403</b>	<b>582,634</b>	<b>1,128,798</b>	<b>1,288,378</b>	<b>9.2%</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	9,143
428-530	SERVICES-COMMUNICATIONS	10,000	5,820	12,500	12,500
	TOTAL SERVICES	<hr/>	<hr/>	<hr/>	<hr/>
		18,008	14,176	20,856	21,643
SUPPLIES					
428-621	SUPPLIES-GAS	1,500	221	1,300	1,400
428-622	SUPPLIES-ELECTRICITY	5,500	2,337	4,700	5,000
428-623	SUPPLIES-WATER/SEWER	1,200	510	1,200	1,400
428-626	SUPPLIES-MOTOR VEHICLE	6,000	1,628	5,700	6,000
428-640	SUPPLIES-SUBSCRIPTIONS/ME	700	616	620	650
	TOTAL SUPPLIES	<hr/>	<hr/>	<hr/>	<hr/>
		14,900	5,312	13,520	14,450
TOTAL VFD EXPENDITURES					
		<hr/>	<hr/>	<hr/>	<hr/>
		43,195	30,822	45,710	47,348
					9.6%

**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	50,072	2.6%
	TOTAL EXPENDITURES	1,904,371	953,231	1,836,487	9.3%

**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	265,453	
INTERGOVERNMENTAL REVENUE	-		-	34,500	
INTEREST	-		72	-	
OTHER REVENUE	-		207	-	
TOTAL REVENUES	<hr/>		<hr/>	<hr/>	
	-		279	34,500	
TOTAL FUNDS AVAILABLE	<hr/>	<hr/>	<hr/>	<hr/>	
STATE FORFEITURE EXPEND	-		-	-	
TREASURY FORFEITURE EXPEND	42,000		34,000	46,000	
OPIOID ABATEMENT EXPEND	-		1,065	-	
TOTAL EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>	
	42,000		35,065	46,000	
ENDING FUND BALANCE	<hr/>	<hr/>	<hr/>	<hr/>	
	258,239		265,453	253,953	

**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>
<b>INTERGOVERNMENTAL REVENUE</b>					
331-510 REV-EQUIPMENT GRANT	-			34,500	
TOTAL INTERGOVERNMENTAL REV	-	-	-	34,500	
<b>INTEREST</b>					
361-002 INTEREST INCOME STATE FF		5	10	-	0.0%
361-004 INTEREST INCOME TREASURY FF		49	60	-	0.0%
361-009 INTEREST INCOME OPIOID	-	1	2	-	0.0%
TOTAL INTEREST	-	55	72	-	0.0%
<b>OTHER REVENUE</b>					
390-265 OTHER REVENUE-OPIOID ABATE	-	-	207	-	0.0%
TOTAL OTHER REVENUE	-	-	207	-	0.0%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>55</b>	<b>279</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>					
<b>PROF FEES</b>					
424-320	PROF FEES-TRAINING	1,300	2,000	2,000	-
	TOTAL PROF FEES	1,300	2,000	2,000	0.0%
<b>SUPPLIES</b>					
424-610	SUPPLIES-OFFICE	1,000	2,430	2,430	-
424-613	SUPPLIES-MINOR TOOLS	7,700	476	4,300	0.0%
	TOTAL SUPPLIES	8,700	-	-	0.0%
<b>CAPITAL OUTLAY</b>					
424-741	CAP OUTLAY - EQUIPMENT	-	-	46,000	100.0%
424-742	CAP OUTLAY - VEHICLES	32,000	35,899	32,000	0.0%
	TOTAL CAPITAL OUTLAY	32,000	35,899	32,000	43.8%
	TOTAL TREASURY FORFEITURE	42,000	37,899	34,000	9.5%
<b>OPIOID ABATEMENT EXPEND</b>					
<b>SUPPLIES</b>					
422-615	SUPPLIES-LAB	-	537	1,065	0.0%
	TOTAL SUPPLIES	-	537	1,065	0.0%
	TOTAL OPIOD ABATEMENT EXP	-	537	1,065	0.0%
	TOTAL EXPENDITURES	42,000	38,436	35,065	9.5%

**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	-	-	-	-	-
MISCELLANEOUS TAXES	-	-	-	138,844	
GRANTS	-	-	-	-	-
INTEREST	-	-	-	-	-
OTHER REVENUE	130,000		130,000	-	
<b>TOTAL REVENUES</b>	<b><u>130,000</u></b>		<b><u>130,000</u></b>	<b><u>138,844</u></b>	
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>130,000</u></b>		<b><u>130,000</u></b>	<b><u>138,844</u></b>	
PROFESSIONAL FEES	28,000		28,000	35,000	
PROPERTY SERVICES	-		-	-	-
SERVICES	-		-	-	-
CAPITAL OUTLAY	102,000		102,000	115,000	
<b>TOTAL EXPENDITURES</b>	<b><u>130,000</u></b>		<b><u>130,000</u></b>	<b><u>150,000</u></b>	
<b>ENDING FUND BALANCE</b>	<b><u>-</u></b>		<b><u>-</u></b>	<b><u>(11,156)</u></b>	

**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%
OTHER REVENUE						
391-135	OTHER REVENUE-CP TRANSFER	130,000	-	130,000	-	0.0%
		130,000	-	130,000	-	0.0%
	TOTAL REVENUES	130,000	-	130,000	138,844	6.8%
PROFESSIONAL FEES						
431-331	PROF FEES-ENGINEERING	28,000	-	28,000	35,000	25.0%
	TOTAL PROFESSIONAL FEES	28,000	-	28,000	35,000	25.0%
PROPERTY SERVICES						
431-433	PROP SERV-R/M STREETS	-	-	-	-	0.0%
	TOTAL PROPERTY SERVICES	-	-	-	-	0.0%
CAPITAL OUTLAY						
431-730	CAP OUTLAY-STREETS	102,000		102,000	115,000	12.7%
	TOTAL CAPITAL OUTLAY	102,000	-	102,000	115,000	12.7%
	TOTAL EXPENDITURES	130,000	-	130,000	150,000	15.4%

**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	18,400
PROPERTY SERVICES	-			-	-
SERVICES	22,250			5,055	13,466
SUPPLIES	100			-	100
CAPITAL OUTLAY	117,000			66,093	80,000
OTHER EXPENDITURES	<u>123,450</u>			<u>-</u>	<u>81,000</u>
TOTAL EXPENDITURES	<u>329,093</u>			<u>79,805</u>	<u>192,966</u>
ENDING FUND BALANCE	<u>859,906</u>			<u>1,142,194</u>	<u>1,055,385</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	1,400	100.0%
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	5,000	-90.7%
	<b>TOTAL PROFESSIONAL FEES</b>	<b>66,293</b>	<b>7,572</b>	<b>8,657</b>	<b>18,400</b>	<b>-72.2%</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	10,616	-46.9%
	<b>TOTAL SERVICES</b>	<b>22,250</b>	<b>2,205</b>	<b>5,055</b>	<b>13,466</b>	<b>-39.5%</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			10,000	0.0%
465-725	CAP OUTLAY-PARKS	12,000			-	0.0%
465-730	CAP OUTLAY-STREETS	75,000	66,093	66,093	50,000	-33.3%
465-735	CAP OUTLAY-INFRASTRUCTURE	20,000			20,000	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>117,000</b>	<b>66,093</b>	<b>66,093</b>	<b>80,000</b>	<b>-31.6%</b>
<b>OTHER EXPENDITURES</b>						
465-806	OTHER EXP-BUSINESS IMPR INCENT	20,000			20,000	0.0%
465-808	OTHER EXP-RETAIL SUBSIDY	20,000		-	20,000	0.0%
465-809	OTHER EXP-BUSINESS RELIEF GRANT	21,000			21,000	0.0%
465-810	OTHER EXP-TIRZ	47,450			-	0.0%
465-820	OTHER EXP-TRADE SHOW	5,000		-	10,000	100.0%
465-899	OTHER EXP-CONTINGENCY	10,000			10,000	0.0%
	<b>TOTAL OTHER EXPENDITURES</b>	<b>123,450</b>	<b>-</b>	<b>-</b>	<b>81,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>329,093</b>	<b>75,870</b>	<b>79,805</b>	<b>192,966</b>	<b>-41.4%</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	143,778	
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>149,778</u></b>	
 TOTAL FUNDS AVAILABLE	 <u>540,928</u>		 <u>217,379</u>	 <u>105,309</u>	
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>	
 ENDING FUND BALANCE	 <u>253,535</u>		 <u>(44,469)</u>	 <u>(165,841)</u>	

**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>
					<b>FY 2024-25</b>	
<b>PROPERTY TAXES</b>						
311-105	INCR PROPERTY TAX - CITY	58,577	59,374	60,000	89,125	52.2%
311-205	INCR PROPERTY TAX - COUNTY	51,522	-	39,000	54,653	6.1%
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>143,778</b>	<b>30.6%</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>149,778</b>	<b>-71.7%</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	1,402,846
INTERGOVERNMENTAL REVENUE	-			-	-
FINES & CONTRIBUTIONS	-		21,736	-	-
INTEREST	95,480		107,600	56,700	
OTHER REVENUES	112,757		112,757	102,908	
TOTAL REVENUES	<u>208,237</u>		<u>242,093</u>	<u>159,608</u>	
TOTAL FUNDS AVAILABLE	<u>3,849,150</u>		<u>3,883,006</u>	<u>1,562,454</u>	
EQUIP RESERVE EXPENDITURES	416,512		195,160	129,000	
CAPITAL PROJECT EXPENDITURES	130,000		130,000	241,000	
BOND FUND EXPENDITURES	2,593,076		2,155,000	-	
TOTAL EXPENDITURES	<u>3,139,588</u>		<u>2,480,160</u>	<u>370,000</u>	
ENDING FUND BALANCE	<u><u>709,562</u></u>		<u><u>1,402,846</u></u>	<u><u>1,192,454</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>
INTERGOVERNMENTAL REVENUE					
331-510	REV-EQUIPMENT GRANT	-	-	-	0.0%
	TOTAL INTERGOVERNMENTAL REV	-	-	-	0.0%
FINES & CONTRIBUTIONS					
355-110	PARKLAND DEDICATION FEES	-	21,736	21,736	0.0%
	TOTAL CONTRIB & FINES	-	21,736	21,736	-
INTEREST					
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	18,000	15,000
361-151	INTEREST INCOME - PARK DED	-	187	800	1,200
361-160	INTEREST INCOME - CP RES	30,000	26,223	48,000	40,000
	TOTAL INTEREST	95,480	69,210	107,600	56,700
					-40.6%
OTHER REVENUES					
391-131	OPERATING TFR - GF EQUIP RES	112,757	52,807	112,757	102,908
392-100	PROCEEDS - SALE OF ASSETS	-	-	-	0.0%
	TOTAL OTHER REVENUES	112,757	52,807	112,757	102,908
					-8.7%
	TOTAL REVENUES	208,237	143,753	242,093	159,608
					-23.4%

**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>EQUIPMENT RESERVE</b>					
<b>PUBLIC BUILDINGS</b>					
410-329	PROF FEES-SPECIAL PROJ	9,000	-	4,000	-
410-331	PROF FEES-ENGINEERING	17,000	-	-	0.0%
410-720	CAP OUTLAY-BLDGS/IMPR	179,000	-	-	0.0%
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>0.0%</b>
<b>ADMINISTRATION</b>					
415-743	CAP OUTLAY-OFFICE FF&E	11,000	4,930	10,800	-
	<b>TOTAL ADMIN EQUIP</b>	<b>11,000</b>	<b>4,930</b>	<b>10,800</b>	<b>0.0%</b>
<b>POLICE</b>					
421-741	CAP OUTLAY-MACH & EQUIP	30,000		30,000	0.0%
421-742	CAP OUTLAY-VEHICLES	40,160	40,387	39,900	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>39,900</b>	<b>63.9%</b>
<b>STREETS</b>					
431-331	PROF FEES-ENGINEERING	-	10,460	10,460	-
431-730	STREET IMPROVEMENT	130,352	102,434	130,000	0.0%
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>140,460</b>	<b>-89.3%</b>
	<b>TOTAL EQUIPMENT RESERVE</b>	<b>416,512</b>	<b>158,211</b>	<b>195,160</b>	<b>-69.0%</b>
<b>CAPITAL PROJECT RESERVES</b>					
<b>PUBLIC BUILDINGS</b>					
510-331	PROF FEES-ENGINEERING	-	-	-	17,000
510-720	CAP OUTLAY-BLDGS/IMPR	-	-	-	179,000
	<b>TOTAL PUBLIC BUILDINGS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196,000</b>
<b>ADMINISTRATION</b>					
515-329	PROF FEES-SPECIAL PROJECTS	-	-	-	5,000
515-835	OTHER EXP-CP INTEREST TFR	-	-	-	40,000
	<b>TOTAL ADMINISTRATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>
<b>STREETS</b>					
531-835	OTHER EXP-TRANSFER	130,000	-	130,000	-
	<b>TOTAL STREETS</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>0.0%</b>
	<b>TOTAL CAPITAL PROJECT RES</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>241,000</b>

**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>BOND FUNDS</b>					
<b>PROFESSIONAL FEES</b>					
631-331	PROF FEES-ENGINEERING	276,200	147,050	155,000	-0.0%
631-332	PROF FEES-LEGAL	-	-	-	0.0%
	<b>TOTAL PROF FEES</b>	<b>276,200</b>	<b>147,050</b>	<b>155,000</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
631-730	CAP IMPROVE-STREETS	2,316,876	1,467,053	2,000,000	-0.0%
631-731	CAP IMPROVE-DRAINAGE	-	-	-	0.0%
	<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>TOTAL BOND FUNDS</b>	<b>2,593,076</b>	<b>1,614,103</b>	<b>2,155,000</b>	<b>0.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,139,588</b>	<b>1,772,314</b>	<b>2,480,160</b>	<b>-88.2%</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	335,826
INTEREST	2,000			2,000	2,000
OTHER REVENUES	-			-	-
TOTAL REVENUES	<u>329,700</u>			<u>327,948</u>	<u>337,826</u>
TOTAL FUNDS AVAILABLE	<u>431,591</u>			<u>429,839</u>	<u>442,465</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>107,965</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</b>
	<b>FY 2023-24</b>	<b>3/31/2023</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>(DECR)</b>
<b>PROPERTY TAXES</b>					
311-100	PROPERTY TAXES - CURRENT	325,200	309,522	321,948	333,326
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>335,826</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>337,826</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	2,130,583	2,453,135	12.1%
INTEREST	5,000	2,074	4,600	5,000	0.0%
OTHER REVENUE	14,800	11,392	17,900	580,810	3824.4%
<b>TOTAL INCOME</b>	<b>2,208,900</b>	<b>1,081,754</b>	<b>2,153,083</b>	<b>3,038,945</b>	<b>37.6%</b>
<b>EXPENSES BY DEPARTMENT</b>					
WATER	1,060,833	512,099	1,034,833	1,106,984	4.4%
SEWER	191,000	91,879	186,999	1,080,851	465.9%
W/S ADMINISTRATION	957,067	357,076	725,555	851,110	-11.1%
<b>TOTAL EXPENSES</b>	<b>2,208,900</b>	<b>961,054</b>	<b>1,947,387</b>	<b>3,038,945</b>	<b>37.6%</b>
<b>EXPENSES BY CATEGORY</b>					
SALARIES	218,681	79,993	177,340	270,285	23.6%
BENEFITS	98,187	34,290	72,238	112,489	14.6%
PROFESSIONAL FEES	28,000	5,262	39,520	41,000	46.4%
PROPERTY SERVICES	1,135,700	540,115	1,075,849	2,040,701	79.7%
SERVICES	39,384	32,346	37,690	42,171	7.1%
SUPPLIES	152,300	76,108	160,580	175,800	15.4%
CAPITAL OUTLAY	-	-	-	-	0.0%
OTHER EXPENSES	536,648	192,940	384,170	356,499	-33.6%
<b>TOTAL EXPENSES</b>	<b>2,208,900</b>	<b>961,054</b>	<b>1,947,387</b>	<b>3,038,945</b>	<b>37.6%</b>
<b>EXCESS OF INC/EXP</b>	<b>-</b>	<b>120,700</b>	<b>205,696</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	1,982,616	
<b>TOTAL REVENUES</b>	<u>2,208,900</u>		<u>2,153,083</u>	<u>3,038,945</u>	
<b>TOTAL FUNDS AVAILABLE</b>	3,985,820		3,930,003	5,021,561	
<b>TOTAL EXPENSES</b>	<u>2,208,900</u>		<u>1,947,387</u>	<u>3,038,945</u>	
<b>ENDING RETAINED EARNINGS</b>	<u><u>1,776,920</u></u>		<u><u>1,982,616</u></u>	<u><u>1,982,616</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	980,000	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	3,400	2,500	0.0%
340-003	WATER REVENUE-PENALITIES	32,000	17,742	34,000	33,000	3.1%
340-010	WATER REVENUE-MUNICIPAL	2,200	1,055	1,500	2,500	13.6%
340-090	WATER REVENUE-WHOLESALE	180,000	93,617	214,000	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	1,800	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>2,130,583</b>	<b>2,453,135</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	20,900	60.8%
390-050	OTHER REVENUE-CP TFR	-	-	-	558,110	100.0%
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>580,810</b>	<b>3824.4%</b>
	<b>TOTAL REVENUES</b>	<b>2,208,900</b>	<b>1,081,754</b>	<b>2,153,083</b>	<b>3,038,945</b>	<b>37.6%</b>

**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
				FY 2024-25

**WATER SERVICE**

**PROFESSIONAL FEES**

433-329	PROFESSIONAL FEES-SPECIAL PROJ	-	-	-	0.0%
433-331	PROFESSIONAL FEES-ENGINEERING	5,000	1,395	30,000	20,000
	TOTAL PROFESSIONAL FEES	<hr/>	<hr/>	<hr/>	300.0%
		<hr/>	<hr/>	<hr/>	300.0%

**PROPERTY SERVICES**

433-412	PROP SERV-PURCHASED WATER	918,000	435,994	860,000	934,150	1.8%
433-432	PROP SERV-R/M MACH&EQUIP	5,000	2,029	4,000	5,000	0.0%
433-434	PROP SERV-R/M MAINLINES	24,000	12,092	20,000	24,000	0.0%
433-435	PROP SERV-R/M WATER PLANT	8,000	2,017	9,000	8,000	0.0%
433-436	PROP SERV-R/M METERS	5,500	5,580	6,000	5,500	0.0%
	TOTAL PROPERTY SERVICES	<hr/>	<hr/>	<hr/>	<hr/>	1.7%
		<hr/>	<hr/>	<hr/>	<hr/>	

**SUPPLIES**

433-613	SUPPLIES-MINOR TOOLS	4,000	1,769	4,000	4,000	0.0%
433-614	SUPPLIES-CHEMICALS	15,000	7,616	15,000	15,000	0.0%
433-615	SUPPLIES-LAB	5,000	2,711	5,000	5,000	0.0%
433-622	SUPPLIES-ELECTRICITY	63,000	36,732	73,500	78,000	23.8%
	TOTAL SUPPLIES	<hr/>	<hr/>	<hr/>	<hr/>	17.2%
		<hr/>	<hr/>	<hr/>	<hr/>	

**CAPITAL OUTLAY**

433-733	CAP OUTLAY-WATER IMPR	-	-	-	-	0.0%
	TOTAL CAPITAL OUTLAY	<hr/>	<hr/>	<hr/>	<hr/>	0.0%

**OTHER EXPENSES**

433-830	OTHER EXP-EQUIP RES	8,333	4,164	8,333	8,334	0.0%
433-831	OTHER EXP-CP RES	-	-	-	-	0.0%
	TOTAL OTHER EXPENSES	<hr/>	<hr/>	<hr/>	<hr/>	0.0%
		<hr/>	<hr/>	<hr/>	<hr/>	
	TOTAL WATER EXPENSES	1,060,833	512,099	1,034,833	1,106,984	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-WASTEWATER	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	-	-	-	-	0.0%
	TOTAL OTHER EXPENSES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>0.0%</u>
	TOTAL SEWER EXPENSES	<hr/> <u>191,000</u>	<hr/> <u>91,879</u>	<hr/> <u>186,999</u>	<hr/> <u>1,080,851</u>	<hr/> <u>465.9%</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>	
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**W/S ADMINISTRATION**

**SALARIES**

435-101	SALARIES-MAINTENANCE	118,703	33,748	82,070	141,253	19.0%
435-102	SALARIES-CLERICAL	25,610	11,198	24,400	45,247	76.7%
435-104	SALARIES-MANAGEMENT	64,008	30,319	60,750	70,409	10.0%
435-111	SALARIES-LONGEVITY	360	-	120	480	33.3%
435-112	SALARIES-CERTIFICATION	-			600	100.0%
435-130	SALARIES-OVERTIME	10,000	4,728	10,000	12,296	23.0%
<b>TOTAL SALARIES</b>		<b>218,681</b>	<b>79,993</b>	<b>177,340</b>	<b>270,285</b>	<b>23.6%</b>

**BENEFITS**

435-210	BENEFITS-HEALTH INSURANCE	44,915	13,427	31,050	46,955	4.5%
435-220	BENEFITS-FICA	16,729	6,108	13,567	20,677	23.6%
435-230	BENEFITS-TMRS	23,290	8,486	18,958	30,272	30.0%
435-260	BENEFITS-WORKERS COMPENSATION	6,753	4,664	4,664	8,085	19.7%
435-290	BENEFITS-UNIFORMS	6,500	1,605	4,000	6,500	0.0%
<b>TOTAL BENEFITS</b>		<b>98,187</b>	<b>34,290</b>	<b>72,238</b>	<b>112,489</b>	<b>14.6%</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	-	1,500	500	0.0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>18,000</b>	<b>2,352</b>	<b>7,920</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	31,421	9.7%
435-530	SERVICES-COMMUNICATIONS	10,500	4,156	9,500	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>37,690</b>	<b>42,171</b>	<b>7.1%</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	20,000	30,000	50.0%
435-630	SUPPLIES-BANQUET	500	550	550	750	50.0%
435-635	SUPPLIES-FOOD	500	108	400	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>36,530</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	95,500	192.0%
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	55,542	2.5%
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>348,165</b>	<b>-34.1%</b>
	<b>TOTAL W/S ADMIN EXPENSES</b>	<b>957,067</b>	<b>357,076</b>	<b>725,555</b>	<b>851,110</b>	<b>-11.1%</b>
	<b>TOTAL EXPENSES</b>	<b>2,208,900</b>	<b>961,054</b>	<b>1,947,387</b>	<b>3,038,945</b>	<b>37.6%</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	147,118
CHARGES & FEES	274,134			281,900	297,700
OTHER REVENUES	-			80	117
<b>TOTAL REVENUES</b>	<b><u>274,134</u></b>			<b><u>281,980</u></b>	<b><u>297,817</u></b>
 TOTAL FUNDS AVAILABLE	 <u>408,572</u>			 <u>416,418</u>	 <u>444,935</u>
PROPERTY SERVICES	241,740			239,200	253,617
OTHER EXPENSES	32,394			30,100	39,700
<b>TOTAL EXPENDITURES</b>	<b><u>274,134</u></b>			<b><u>269,300</u></b>	<b><u>297,817</u></b>
 ENDING RETAINED EARNINGS	 <u>134,438</u>			 <u>147,118</u>	 <u>147,118</u>

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

		<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>CHARGES &amp; FEES</b>						
344-300	SANITATION CHGS-RESIDENTIAL	154,722	78,153	156,500	165,100	6.7%
344-301	SANITATION CHGS-COMMERCIAL	119,412	62,066	125,400	132,600	11.0%
	<b>TOTAL CHARGES &amp; FEES</b>	<b>274,134</b>	<b>140,219</b>	<b>281,900</b>	<b>297,700</b>	<b>8.6%</b>
<b>OTHER REVENUE</b>						
390-100	OTHER REVENUE-MISC	-	40	80	117	100.0%
	<b>TOTAL OTHER REVENUES</b>	<b>-</b>	<b>40</b>	<b>80</b>	<b>117</b>	<b>100.0%</b>
	<b>TOTAL REVENUES</b>	<b>274,134</b>	<b>140,259</b>	<b>281,980</b>	<b>297,817</b>	<b>8.6%</b>
<b>SANITATION EXPENSES</b>						
<b>PROPERTY SERVICES</b>						
432-425	PROP SERV-SANITATION	237,540	96,474	235,000	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>239,200</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	18,800	9.9%
432-802	OTHER EXPENSE-SVC CHG UF	13,000	6,498	13,000	20,900	60.8%
432-899	OTHER EXPENSE-CONTINGENCY	2,294	-	-	-	0.0%
		<b>32,394</b>	<b>15,048</b>	<b>30,100</b>	<b>39,700</b>	<b>22.6%</b>
	<b>TOTAL EXPENSES</b>	<b>274,134</b>	<b>111,522</b>	<b>269,300</b>	<b>297,817</b>	<b>8.6%</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				36,196	
INTEREST	-			-	
GRANTS	860,000		99,500	681,000	
TOTAL REVENUES	<u>860,000</u>		<u>99,500</u>	<u>681,000</u>	
TOTAL FUNDS AVAILABLE	<u>860,000</u>		<u>99,500</u>	<u>717,196</u>	
GRANT WATER PROJECTS	195,000		7,424	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>63,304</u>	<u>681,000</u>	
ENDING FUND BALANCE	<u><u>-</u></u>		<u><u>36,196</u></u>	<u><u>36,196</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	44,000	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	99,500	681,000	-20.8%
	<b>TOTAL REVENUES</b>	<b>860,000</b>	<b>40,260</b>	<b>99,500</b>	<b>681,000</b>	<b>-20.8%</b>
<b>GRANT WATER PROJECTS</b>						
433-331	PROF FEES-ENGINEERING	-		7,300	45,000	100.0%
433-540	SERVICES-ADVERTISING	-	-	124	-	0.0%
433-733	CAP OUTLAY-WATER IMPROVE	195,000		-	150,000	-23.1%
	GRANT WATER PROJECTS	195,000	-	7,424	195,000	0.0%
	<b>TOTAL WATER PROJECTS</b>	<b>195,000</b>	<b>-</b>	<b>7,424</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	55,400	11,000	-78.0%
533-540	SERVICES-ADVERTISING	-	-	100	-	0.0%
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>63,304</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	2,614,753
INTEREST	61,200		102,400	72,200	
OTHER REVENUES	62,543		75,401	63,876	
<b>TOTAL REVENUES</b>	<b>123,743</b>		<b>177,801</b>	<b>136,076</b>	
<b>TOTAL FUNDS AVAILABLE</b>	<b>2,751,559</b>		<b>2,805,617</b>	<b>2,750,829</b>	
EQUIP RESERVE EXPENSES	448,511		135,364	-	
CAPITAL PROJECTS EXPENSES	442,450		55,500	1,078,110	
<b>TOTAL EXPENDITURES</b>	<b>890,961</b>		<b>190,864</b>	<b>1,078,110</b>	
<b>ENDING FUND BALANCE</b>	<b>1,860,598</b>		<b>2,614,753</b>	<b>1,672,719</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	63,876
390-834	OTHER REVENUE-SEWER CP TFR	-	-	-	0.0%
392-100	PROCEEDS - SALE OF ASSETS	-	12,858	12,858	-
	TOTAL OTHER REVENUES	<hr/> 62,543	<hr/> 44,124	<hr/> 75,401	<hr/> 63,876
	TOTAL REVENUES	<hr/> 123,743	<hr/> 94,025	<hr/> 177,801	<hr/> 136,076
					10.0%

**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	-	0.0%
	TOTAL WATER EQUIP	25,000	15,865	15,865	-	0.0%
<b>UTIL ADMIN</b>						
435-329	SPECIAL PROJECTS	49,911	9,890	49,911	-	0.0%
435-331	PROF FEES - ENGINEERING	34,000	-	-	-	0.0%
435-720	CAP OUTLAY-BLDGS & IMPR	270,000	-	-	-	0.0%
435-741	CAP OUTLAY-MACH & EQUIP	14,100	14,088	14,088	-	0.0%
435-742	CAP OUTLAY-VEHICLES	55,500	3,390	55,500	-	0.0%
	TOTAL UTIL ADMIN EQUIP	423,511	27,368	119,499	-	0.0%
	TOTAL EQUIP RESERVE EXPENSES	448,511	43,233	135,364	-	
<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>						
534-736	CAP OUTLAY-SEWER IMPROVE	45,000	-	-	45,000	0.0%
534-835	OTHER EXPENSE-TRANSFER	-			558,110	100.0%
	TOTAL SEWER CAP PROJECTS	45,000	-	-	603,110	1240.2%
<b>UTIL ADMIN</b>						
535-331	PROF FEES - ENGINEERING	-	-	-	34,000	100.0%
535-720	CAP OUTLAY-BLDGS & IMPR	-	-	-	270,000	100.0%
	TOTAL UTIL ADMIN	-	-	-	304,000	100.0%
	TOTAL CAPITAL PROJECTS	442,450	39,880	55,500	1,078,110	143.7%
	TOTAL EXPENSES	890,961	83,113	190,864	1,078,110	21.0%

**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 on Budget Amendment 2024-03

**Background Information:**

**Current Findings:**

The attached proposal would amend the approved FY 2024 budget for:

1. Amend General Fund budget for development review fees and reimbursements and for unbudgeted TIRZ administration expenses and reimbursements
2. Amend General Fund budget for unbudgeted retention and sign on bonuses, capitalized car repairs in excess of budget, and overtime in excess of budget offset by under budgeted sales tax revenue
3. Amend Forfeiture Fund budget for use of forfeiture funds for equipping budgeted vehicles
4. Amend Street Maintenance Fund budget for funding and expenses related to street maintenance project approved by Council
5. Amend General Fund Capital Project Fund for transfer to fund street maintenance project and for unbudgeted copier purchase
6. Amend Utility Capital Project Fund for trailer purchase using 2023 auction funds and for equipment for budgeted truck purchase

**Recommendation:**

Staff recommends approval of Budget Amendment 2024-03

**CITY OF LORENA**  
**PROPOSED BUDGET ADJUSTMENTS (2024-3)**  
**FY 2023-24**

	<b>BUDGET</b>	<b>AMEND #1</b>	<b>ADJUSTED</b>
	<b>FY 2023-24</b>		<b>BUDGET</b>
			<b>FY 2023-24</b>

**ADMIN**

10-342-104 FEES - DEVELOPMENT REVIEW	(500)	(33,000)	(33,500)
10-390-009 OTHER REVENUE-SERV TIRZ	-	(7,500)	(7,500)
10-415-125 SALARIES-TIRZ ADMIN	-	7,500	7,500
10-415-325 PROF FEES-INSPECTIONS	10,500	21,000	31,500
10-415-331 PROF FEES-ENGINEERING	15,000	12,000	27,000
	<u>25,000</u>	-	<u>25,000</u>

AMEND BUDGET FOR DEVELOPMENT REVIEW FEES OFFSET BY INCREASED  
 INSPECTION AND ENGINEERING EXPENSES AND TRANSFER FROM TIRZ FUND  
 FOR CITY STAFF TIRZ ADMINISTRATION

**POLICE**

10-313-000 SALES TAX	(320,000)	(60,000)	(380,000)
10-421-129 SALARIES-RETENTION	-	15,000	15,000
10-421-130 SALARIES-OVERTIME	20,580	25,000	45,580
10-421-742 CAPITAL OUTLAY-VEHICLES	-	20,000	20,000
	<u>(299,420)</u>	-	<u>(299,420)</u>

AMEND BUDGET FOR UNBUDGETED RETENTION AND SIGN ON BONUSES,  
 CAR REPAIR FOR \$11,000 (CAPITALIZED), AND OVERTIME (INCLUDING SRO OVERTIME)  
 UTILIZING UNDER BUDGETED SALES TAX

**FORFEITURES - POLICE**

15-424-742 CAPITAL OUTLAY-VEHICLES	-	32,000	32,000
	<u>-</u>	<u>32,000</u>	<u>32,000</u>

AMEND BUDGET FOR USE OF FORFEITURE FUNDS FOR EQUIPMENT  
 FOR USED PATROL VEHICLES

**STREET MAINTENANCE FUND**

19-391-135 OTHER REVENUE-CP TRANSFER	-	(130,000)	(130,000)
19-431-331 PROF FEES-ENGINEERING	-	28,000	28,000
19-431-730 CAPITAL OUTLAY-STREETS	-	102,000	102,000
	<u>-</u>	<u>-</u>	<u>-</u>

AMEND BUDGET TO FUND STREET MAINTENANCE PROJECT  
 APPROVED BY THE COUNCIL IN JUNE, 2024

**GENERAL FUND CAPITAL PROJECTS**

30-531-835 OTHER EXPENSE-TRANSFER	-	130,000	130,000
30-415-743 CAPITAL OUTLAY-OFFICE FF&E	5,000	6,000	11,000
	<u>-</u>	<u>130,000</u>	<u>130,000</u>

FUND TRANSFER TO STREET MAINENANCE PROJECT TO  
 BE REPAYED AS SALES TAX RECEIVED AND TO AMEND  
 FOR UNBUDGETED COPIER PURCHASE FOR CITY HALL

**UTILITY FUND CAPITAL PROJECTS**

53-435-741 CAPITAL OUTLAY-MACH&EQUIP	8,000	6,100	14,100
53-435-742 CAPITAL OUTLAY-VEHICLES	52,000	3,500	55,500
	<u>8,000</u>	<u>6,100</u>	<u>14,100</u>

AMEND BUDGET FOR PURCHASE OF TRAILER UTILIZING  
 2023 AUCTION FUNDS AND EQUIPMENT FOR 2024  
 BUDGETED UTILITY TRUCK

**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	143,778	
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>149,778</u></b>	
 <b>TOTAL FUNDS AVAILABLE</b>	 <b><u>540,928</u></b>		 <b><u>217,379</u></b>	 <b><u>105,309</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>(165,841)</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>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>PROPERTY TAXES</b>						
311-105	INCR PROPERTY TAX - CITY	58,577	59,374	60,000	89,125	52.2%
311-205	INCR PROPERTY TAX - COUNTY	51,522	-	39,000	54,653	6.1%
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>143,778</b>	<b>30.6%</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>149,778</b>	<b>-71.7%</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**  
**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	18,400
PROPERTY SERVICES	-			-	-
SERVICES	22,250			5,055	13,466
SUPPLIES	100			-	100
CAPITAL OUTLAY	117,000			66,093	80,000
OTHER EXPENDITURES	<u>123,450</u>			<u>-</u>	<u>81,000</u>
TOTAL EXPENDITURES	<u>329,093</u>			<u>79,805</u>	<u>192,966</u>
ENDING FUND BALANCE	<u>859,906</u>			<u>1,142,194</u>	<u>1,055,385</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	1,400	100.0%
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	5,000	-90.7%
	<b>TOTAL PROFESSIONAL FEES</b>	<b>66,293</b>	<b>7,572</b>	<b>8,657</b>	<b>18,400</b>	<b>-72.2%</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	10,616	-46.9%
	<b>TOTAL SERVICES</b>	<b>22,250</b>	<b>2,205</b>	<b>5,055</b>	<b>13,466</b>	<b>-39.5%</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			10,000	0.0%
465-725	CAP OUTLAY-PARKS	12,000			-	0.0%
465-730	CAP OUTLAY-STREETS	75,000	66,093	66,093	50,000	-33.3%
465-735	CAP OUTLAY-INFRASTRUCTURE	20,000			20,000	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>117,000</b>	<b>66,093</b>	<b>66,093</b>	<b>80,000</b>	<b>-31.6%</b>
<b>OTHER EXPENDITURES</b>						
465-806	OTHER EXP-BUSINESS IMPR INCENT	20,000			20,000	0.0%
465-808	OTHER EXP-RETAIL SUBSIDY	20,000		-	20,000	0.0%
465-809	OTHER EXP-BUSINESS RELIEF GRANT	21,000			21,000	0.0%
465-810	OTHER EXP-TIRZ	47,450			-	0.0%
465-820	OTHER EXP-TRADE SHOW	5,000		-	10,000	100.0%
465-899	OTHER EXP-CONTINGENCY	10,000			10,000	0.0%
	<b>TOTAL OTHER EXPENDITURES</b>	<b>123,450</b>	<b>-</b>	<b>-</b>	<b>81,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>329,093</b>	<b>75,870</b>	<b>79,805</b>	<b>192,966</b>	<b>-41.4%</b>

**Subject:** Discussion and possible action accepting the 2022 Street Improvement Project as complete.

**Background Information:**

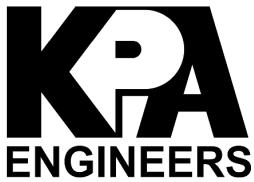
The 2022 Lorena Street Improvement Project has finally come to an end. The City Engineer recommends acceptance and commencement of the 1 – year warranty period retroactive to April 24, 2024, and July 26, 2024 respectively based on the payments of pay estimate 11, and 12. Attached is the letter of recommendation of acceptance from the City's Engineer.

**Current Finding:**

There is a remaining balance of \$209,088.29 remaining of the bond funds after completion of the project. This remaining balance is from interest earned on retainage during the life of the project. Due to the great market price and interest Lorena was able to secure for our bond funds, we will have to complete an arbitrage compliance audit for the City's debt. This remaining balance will be applied to the arbitrage audit and fees. Should any funds remain after arbitrage, then those funds will be used towards an upcoming roadway project. Also attached is a summary of the 2022 street bond funds along with a brochure on arbitrage.

**Recommendation:**

Our City Engineer recommends that City Council accept the 2022 Street Improvement Project as complete with warranty dates retroactive to the dates stated in his recommendation letter.



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

August 12, 2024

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

Re: Re: City of Lorena  
2022 Street Improvements Project  
Project Closeout

Dear Mr. Neal:

A final walkthrough for the project was conducted on February 1, 2024. All punchlist items have since been completed. In addition, scope that was added by Change Order No. 5 has also been completed. At this time, we recommend acceptance of the referenced project by the City of Lorena and commencement of the 1-year warranty period retroactive to April 24, 2024 (date of release of retainage via Pay Estimate No. 11) for the all work associated with the original contract through Change Order No. 4. We also recommend acceptance of the work associated with Change Order No. 5 and commencement of the 1-year warranty period retroactive to July 26, 2024 (date of Pay Estimate No. 12).

If you have any questions, please call.

Sincerely,

A handwritten signature in blue ink, appearing to read "John A. Simcik".

John A. Simcik, P.E., C.F.M.  
Partner  
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xc: 2022-104-40

## 2022 Street Bond Projects

Street Bond (2011) Fund Balance	9/30/2021	67,181.35
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### **FY 2022**

Interest Income	14,935.84
Bond Proceeds	4,930,000.00
Bond Premium	209,681.20
Bond Issue Costs	(131,339.80)
Street Engineering	(215,800.00)

Street Bond (2022) Fund Balance	9/30/2022	4,874,658.59
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### **FY 2023**

Interest Income	205,720.99
Street Engineering	(399,440.00)
Street Construction	(2,541,675.51)

Street Bond (2022) Fund Balance	9/30/2023	2,139,264.07
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### **FY 2023 YTD**

Interest Income	37,568.71
Street Engineering	(150,050.00)
Street Construction	(1,687,635.79)
*	Bridge Engineering
*	Bridge Construction

Street Bond (2022) Fund Balance	7/31/2024	209,088.29
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NOTE: The City's Financial Advisors, Hilltop Securities Asset Management has been retained to provide arbitrage compliance for the City's bonded debt including the 2022 Street Bond Funds. HSAM is working on arbitrage calculations for the City's debt. We currently do not have an estimate of the cost of the service or any arbitrate rebate due.

SEE HSAM Arbitrage Brochure attached (profit - pg 2)

"Issuers are allowed to earn and keep a rate of return equal to the bond yield they are paying their bond holders. If an issuer earns more on investing unspent proceeds in taxable investments, they must rebate this profit to the Treasury every five years and at the final maturity."

\* Bridge construction and engineering was originally planned from General Fund Capital Project Fund (FY 2022 and 2023). Per council action - the remaining project in FY 2024 was applied to the Street Bond Funds.



# UNDERSTANDING IRS POST ISSUANCE COMPLIANCE



***Our mission is to serve as a trusted advisor for our clients by providing the expert guidance, solutions, and services that achieve their definition of success.***

Rebate compliance and the IRS's expectations of issuers has evolved over the past 34 years. Today, the IRS's expectations are that issuers are compliant with the four Ps.

- **Profit** – Issuers are allowed to earn and keep a rate of return equal to the bond yield they are paying their bond holders. If an issuer earns more on investing unspent proceeds in taxable investments, they must rebate this profit to the Treasury every five years and at final maturity.
- **Proof** – Issuers must maintain records of investments and expenditures to support their profit calculations and that the bond proceeds were expended for the issue's purpose. This information must be maintained for the life of the issue plus up to six additional years ("Document Retention").
- **Private Use** – Because of the benefits of issuing tax-exempt obligations, the IRS wants the general public to benefit from these subsidies. Governmental issues are allowed 10 percent private use. Private active issuers, including Section 501(c)(3) issuers, are only allowed five percent private use.
- **Policies and Procedures** – The IRS has established a standard that issuers compile, maintain, and follow a set of issuer specific written post-issuance policies and procedures.

These rules apply to any type of tax-exempt and Stimulus Act taxable obligations (BABs, QSCBs, and QZABs). Collectively referred to as "tax-advantaged" obligations. The IRS rules related to these types of obligations are interrelated and very complex. The following is intended to provide a very high-level overview of the rules. Issuers should seek assistance from a qualified IRS post issuance compliance provider and work with them to develop and implement a plan.

**WHAT IS ARBITRAGE REBATE? (PROFIT)**

Arbitrage is the profit from buying in one market and selling in another. For issuers of tax-exempt obligations, it consists of borrowing in the tax-exempt market and investing in the taxable market. Rebate is the profit from taking advantage of the market differentials.

**THE BASICS OF REBATE COMPLIANCE**

Rebate and yield restriction liabilities must be paid to the Treasury every fifth bond year (or each one-year period ending on the date selected by the issuer). Installment payments are due 60 days after either the fifth bond year or the final maturity of the issue.

Each issue's liability is determined separately. The IRS does not allow issuers to net negative and positive liabilities.

Ninety percent of the liability must be paid at each fifth bond year and 100 percent of the liability at the final maturity date.

Payments are made by filing Form 8038-T. The IRS only requires issuers to file a Form 8038-T along with a check for the required payment. No supporting calculations are required. If no payment is due, there is no filing requirement.

If payments are not made timely, the IRS can assess a penalty of 50 percent of liability for governmental and 501(c)(3) issuers and 100 percent for other private activity issuers. Interest is due on the underpayment and the penalty. Issuers not under IRS audit can request a waiver of the penalty.

Overpayments of prior liabilities can be requested on Form 8038-R. Refunds must be requested no later than two years after the final maturity date of the issue.

#### ALLOCATION OF BOND PROCEEDS TO EXPENDITURES

Contrary to what you might think, you do not spend bond proceeds. You allocate expenditures to them. An issuer can allocate proceeds to expenditures and investments based upon any reasonable, consistently applied accounting method. There must be a current outlay of cash to create an expenditure.

The IRS rules limit the time periods that expenditures can be reallocated to proceeds. An issuer must account for the allocations of expenditures to proceeds not later than 18 months after the expenditure is paid or, if later, 18 months after the financed property is placed in service. These time periods are subject to a maximum time limit of 60 days after the fifth anniversary of the issue date or 60 days after the final maturity of the issue.

Expenditures prior to the issuance of the bonds can be reimbursed with bond proceeds as long as the issuer makes a Declaration of Official Intent to reimburse the pre-issuance expenditures before the expenditure is made or within 60 days after the expenditure has been made.

Official intent does not apply to preliminary expenditures including architectural, engineering, survey, and soil-testing costs. Preliminary expenditures do not include land acquisition, site preparation, or similar construction commencement costs. Preliminary expenditures cannot exceed 20 percent of the issue price of the issue(s).

#### EXCEPTIONS TO REBATE

While there are exceptions to the arbitrage rebate requirements, the IRS has made these exceptions technically challenging to meet. Issuers should seek assistance in verifying compliance if they believe an issue may qualify for an exception.

##### *Small Issuer Exception*

If a governmental entity with general taxing powers, on the date of issuance, reasonably expects not to issue more than an aggregate limit during the calendar year, they are exempt from the rebate rules.

For municipal issuers, the aggregate limit of tax-exempt debt issued is \$5 million. For school districts (K-12) the aggregate limit is \$15 million, as long as no more than \$5 million is for non-construction. Taxable issues are not included in the aggregate limit.

The small issuer exception is an exception from the rebate rules. Typically, if proceeds of the tax-exempt issue are not spent within three years of the date of issuance, they will be subject to the yield restriction rules (see yield restriction below).

##### *Investing in Tax-Exempt Investments*

If the proceeds of a tax-exempt issue are invested in non-alternative minimum tax tax-exempt obligations, the rebate rules do not apply to those investments. The issuer is borrowing tax-exempt and investing tax-exempt, thus no arbitrage.

##### *Spending Exceptions*

There are three spending exceptions that issuers can meet: the 6-month, 18-month, and 24-month exceptions. There are interim semi-annual spending benchmarks that must be met. The cumulative expenditures for the benchmarks are calculated based upon the bond proceeds and the investment earnings on those proceeds. If any single benchmark is not met, the exception is no longer available to the issuer.

For purposes of the 18- and 24-month exceptions, an issue can have unspent proceeds at the final benchmark equal to the lesser of three percent of the issue price or \$250,000 and still meet the exception. If a reasonable retainage amount has been specified in the contract, the unspent amounts at the final benchmark is increased by an additional amount equal to a maximum five percent retainage amount. The retainage must be spent within one year of the final benchmark.

### ***6-Month Exception***

All proceeds and investment earnings, except amounts in a reserve or debt service fund, are spent on any type of capital assets within six months of the date of issuance. All types of issuers qualify.

### ***18-Month Exception***

All proceeds and investment earnings, except amounts in a reserve or debt service fund, are spent on any type of capital assets with cumulative expenditures in the first six months of 15 percent, first twelve months of 60 percent, and the first 18 months of 100 percent. All types of issuers qualify.

### ***24-Month Exception***

All proceeds and investment earnings, except amounts in a reserve, cost of issuance, or debt service fund, are spent with cumulative expenditures in the first six months of 10 percent, first 12 months of 45 percent, first 18 months of 75 percent, and 100 percent in first twenty-four months. Seventy-five percent of the expenditures have to be for construction. This exception only applies to governmental and Section 501(c)(3) issuers.

### ***Debt Service Funds***

Debt service funds are exempt from rebate if they meet both an annual income and depletion test.

### ***Income***

Each issue's debt service fund is limited to \$100,000 of investment income per year. Long-term, fixed rate governmental issues are not subject to the income limitation. Issues with an average annual debt service not in excess of \$2,500,000 are also not subject to the income limitation.

### ***Depletion***

At some time during the year, the invested balance of an issue's debt service fund must drop below a reasonable carryover amount, which is typically 1/12th of the preceding year's debt service.

If both the income and depletion tests are met, the debt service fund is excluded from the rebate calculation ("Bona Fide").

## **COMMINGLED FUNDS**

A commingled fund contains proceeds of a tax-exempt issue and more than \$25,000 of amounts that are not proceeds of the issue. In addition, all of the amounts in the fund are invested and accounted for collectively. Allocations must be made to all of the participants in a commingled fund no less frequently than as of the close of each fiscal period. A fiscal period is defined as a period that does not exceed three months (e.g. daily, weekly, monthly, or quarterly). Expenditures in a commingled fund can be allocated among the participants based upon any of these "safe harbor" methods:

- Specific tracing
- Pro-rata
- First-in, first-out
- Gross proceeds spent first

Income in a commingled fund can be allocated among the participants under one of the following safe harbor methods:

- The average daily balances
- The average of the beginning and ending balances

Mark-to-market accounting is required for commingled funds if the average investment maturity of the fund is more than 18 months. Mark-to-market accounting treats all of the investments as sold for their fair market value on the last day of each fiscal period.

## **REFUNDINGS AND TRANSFERRED PROCEEDS**

A refunding issue uses its proceeds to pay principal, interest, or a redemption price of a refunded issue(s). A refunding is performed to reduce interest costs or eliminate restrictive covenants.

There are two types of refundings:

- Current Refunding – Within 90 days of issuance
- Advance Refunding – After 90 days of issuance

Per the IRS rules, the yield on an advance refunding escrow cannot be more than .001 percent above the refunding issue bond yield.

Unspent proceeds of the refunded issue transfer to the refunding issue as the refunding issue makes principal payments on the refunded issue.

Advance refundings are only allowed for governmental and Section 501(c)(3) issuers.

Bonds issued after 1985 may only be advance refunded once. There is no limit on current refundings.

If the advance refunding produces interest savings, the issuer must redeem the refunded bonds on the first optional call date.

## **YIELD RESTRICTION**

Yield restriction is a separate set of rules from the rebate rules. Rebate is the excess earnings over the bond yield (profit) on a cumulative basis from the inception of the issue. The yield restriction rules govern when an issuer can legally earn arbitrage without jeopardizing the tax-exempt status of the obligations.

Yield restriction starts after a temporary period or is based upon a size limitation and is calculated at a materially higher yield.

Unlike rebate liability payments, 100 percent of the yield restriction liability is due at any required payment date.

### ***Temporary Period***

During the temporary period an issuer can earn a yield on their investments in excess of the bond yield. However, the investments are still subject to the rebate rules during the temporary period.

Project funds typically have a three-year temporary period. In order to receive a three-year temporary period, an issue must reasonably expect as of the date of issuance:

- That 85 percent of the project proceeds will be spent within three years after the date of issuance.
- The issuer will contract for at least five percent of the project proceeds within six months after the date of issuance.
- That the issuer will proceed with due diligence to complete the project.

Replacement proceeds (monies that bondholders are legally entitled to in the case of financial difficulties of the issuer) have a 30-day temporary period. Replacement proceeds include non bona fide debt service funds, non-bond proceeds assets pledged for the benefit of the bondholders, or reserve funds funded with non-bond proceeds issuer contributions.

### ***Size Limitations***

Reserve funds are subject to a size limitation. This size limitation is referred to as the “reasonably required reserve” amount. If the reserve fund balance is less than the size limitation, it will not be subject to yield restriction. Any excess above the size limitation will be yield restricted.

The IRS size limitation is based upon the lesser of a three prong test. The reasonably required reserve amount is the lesser of:

- 10 percent of the par amount
- Maximum annual debt service
- 125 percent of average annual debt service

### ***Materially Higher Amount***

The yield restriction calculation takes all of the yield restricted assets and compares their investment yield to the bond yield plus an adder. The adder is either .125 percent or .001 percent.

The adder depends upon the type of yield restricted assets.

For bond-proceeds-funded projects, cost of issuance, capitalized interest, and reserve funds, the materially higher adder is .125 percent.

For advance refunding escrows and replacement proceeds, the materially higher amount is .001 percent.

If you have both types of assets in the calculation, the lowest adder is used for all of the yield restricted assets.

The IRS yield restriction rules permits an issuer to exclude amounts invested in higher yielding investments equal to the lesser of \$100,000 or five percent of the sales proceeds of the issue.

## **POST ISSUANCE COMPLIANCE (POLICIES AND PROCEDURES)**

The IRS believes that issuers with written post issuance policies and procedures are more likely to be in compliance with their post issuance responsibilities and document-retention requirements. Post issuance policies and procedures should include:

- Assignment of responsibilities for who is responsible for what functions
- Document retention policies and procedures
- Arbitrage and yield restriction calculation requirements

- Procedures for monitoring private business use
- A training plan that avoids the turnover factor

#### ***Document Retention (Proof)***

Closing documents, investment support, expenditure support, and any other documents material to the issue must be maintained for the life of the issue plus three years. If the issue is refunded, the documents must be maintained for the life of the refunding issue plus three years.

#### ***Monitoring Private Business Use (Private Use)***

The IRS limits the amount of private use on tax-exempt financed property. Governmental issues are allowed 10 percent private use. Private active issuers, including Section 501(c)(3) issuers, are only allowed five percent private use. Issuers are required to track and maintain records documenting any private business use and the fact that it does not exceed the allowable limits.

An issue can lose its tax-exempt status if the private activity tests are exceeded. These tests include:

- Ownership
- Private use and private security/payment
- Private loan financing

These rules encompass the following items that may generate private use:

- Transfer of ownership
- Management or service contracts
- Advertising or naming rights
- Lease or rental by an external party

#### **HILLTOPSECURITIES CAN HELP**

HilltopSecuritiesAsset Management's (HSAM) Arbitrage Rebate Compliance Services Group was established in 1987. Since its inception, HSAM has performed more than 55,400 calculations for approximately 910 issuers on more than 6,000 bond issues. Our experience serving a diverse client base enables us to understand the unique statutory, industry specific, and time constraint needs of our clients. Currently, HSAM serves as an independent arbitrage rebate provider to 520 clients across 27 states, comprising more than 3,200 bond issues with an aggregate par value of \$207 billion. HSAM's senior rebate staff has on average more than 27 years of rebate

compliance experience. Fifty-eight percent of our calculations contain commingled construction, debt service, or reserve funds.

In addition to the standard rebate compliance functions, HSAM provides issuers with service after the calculation. This includes:

- Annual post issuance compliance training
- Unlimited consultation
- Process improvement suggestions
- Post issuance compliance and document retention monitoring and feedback

HSAM prides itself on its commitment to post issuance compliance education. Since 1993, HSAM has sponsored annual post issuance compliance seminars devoted solely to the topic of IRS and SEC compliance. To date, the seminars have been held in 14 states and have had more than 4,800 attendees.

HSAM takes great pride in that approximately 70 percent of its rebate compliance clients have been with us for 10 years or more. This retention history demonstrates not only HSAM's technical abilities, but our ability to continue to maintain a high level of client satisfaction over time.

In order not to limit HSAM's pre-issuance tax advisory services to its clients or run afoul of the FINRA rules on municipal advisory representatives, each member of the senior management team of HSAM's Arbitrage Rebate Compliance Services Group is certified as a municipal advisory representative (Series 50 securities license).

HilltopSecurities also provides the following post issuance compliance services:

- SEC continuing disclosure
- Investment advisory services
- Structured products (swaps, investment contracts)
- GASB and FASB reporting for financial statement valuation

## POST ISSUANCE COMPLIANCE QUIZ

What is your post issuance compliance score? Answer each of the questions “yes” or “no.” For each “yes” answer you will receive five points. If the question does not apply, consider it a “yes.”

1. Do you have formal written Post Issuance Policies and Procedures (“PIPP”)?
2. Do you have detailed procedures in place for each of the functional areas responsible for post issuance compliance?
3. Have you followed up to ensure that the people assigned with responsibilities are performing those functions?
4. Do you review your PIPP annually for compliance and make necessary revisions?
5. Do you segregate bond related legal documents, requisitions/invoices, and investment support?
6. Are you maintaining records related to your bond issues for the life of the issue plus three years? Or, if the issue is refunded, the life of the refunding issue plus three years?
7. Have you recently audited your document retention procedures to determine they are being followed?
8. At a minimum, are you having rebate calculations performed at IRS computation dates?
9. Do you review and adjust expenditure allocations within 18 months of the project being placed in service?
10. If you are trying to take advantage of the small issuer, spending, or debt service fund exceptions, do you have documentation that supports meeting the exception?
11. At a minimum, are you spending at least 85 percent of your project proceeds in the first five years?
12. If the issue is a refunding issue, did you have a final calculation performed on the refunded issue?
13. Do you have procedures in place to monitor that necessary Zero SLGS Rolls are being made by your escrow agent?
14. Are you having yield restriction calculations performed?
15. Do you have policies and procedures in place to monitor private business use?
16. Have you entered into any leases, management contracts, or naming rights with private parties?
17. Do you have documentation to support the amount of private use?
18. Have you recently audited your private business use procedures to determine if they are being followed?
19. Do you provide annual post issuance compliance training for anyone responsible for a post issuance compliance function?
20. For any new post issuance compliance responsible personnel, have you confirmed that they understand their responsibilities and they have been properly trained to perform them?

### COMPARE YOUR SCORES TO THE FOLLOWING TABLE:

SCORE	RANKING	ACTION
0-25	Needs Improvement	Seek Assistance
26-50	Work in Process	Formulate a Plan
51-75	Getting There	Focus on Non-Compliance
76-100	Looking Good	Continue to Refine the Process

## CONTACT US

Develop a plan to get your post issuance compliance house in order. Call or email us today.

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Hilltop Securities Inc. delivers forthright advice and tailored solutions to municipal issuers, institutions, broker-dealers, and individuals. The full-service municipal investment bank and registered investment adviser is headquartered in Dallas, Texas, with offices across the United States. Areas of focus include public finance; municipal and taxable fixed income underwriting, sales, and trading; retail brokerage services; securities clearing; structured finance; and securities lending. A wholly owned subsidiary of Hilltop Holdings Inc. (NYSE: HTH), HilltopSecurities' affiliates include Momentum Independent Network, PlainsCapital Bank, and PrimeLending.

**Subject:** Discussion and possible action adopting a city policy for certification / education pay.

**Background Information:**

The City of Lorena currently pays for required certification training for both the Police Department and the Utility Department. The method by which these departments are compensated is not uniform between departments. The proposed policy will equally compensate all City Staff members across the board and provide compensation for employees who hold a degree from a school of higher education.

**Current Finding:**

Working together with department heads, the proposed policy was written and properly budgeted for in the FY 2024–2025 budget. City Staff feels it is very important to recognize the achievements and education that are required to be eligible for the compensation under this proposed policy. City Staff feels this policy only promotes further interdepartmental unity and City-wide standardization of our City compensation package.

**Recommendation:**

This policy was presented to the City Manager by the City Department Heads and was properly budgeted for in the 2024–2025 budget; therefore, it is the City Manager's recommendation that we adopt this more standardized certification and education compensation policy.

## **EDUCATION/CERTIFICATION PAY**

### **POLICY**

The City of Lorena recognizes the importance of education and experience and provides additional pay for undergraduate/graduate degrees and certifications in your respective field. The educational/certification pay rewards employees to take the initiative to increase their job worth by gaining job-related knowledge, behaviors, and personal and professional skills to significantly enhance their value to the department and City.

### **PROCEDURES**

This pay will be provided to all employees who qualify by holding a degree from a school of higher education or a pre-qualified certification level determined by your department policy.

#### **Police Department**

<b><u>Certification or Degree</u></b>	<b><u>Monthly Pay</u></b>
Intermediate Certification or Associate Degree	\$50.00
Advanced Certification or Bachelor's Degree	\$100.00
Master Certification or Master's Degree	\$150.00

#### **Public Works**

<b><u>Certification or Degree</u></b>	<b><u>Monthly Pay</u></b>
Water/Wastewater Class C or Associate Degree	\$50.00
Water/Wastewater Class B or Bachelor's Degree	\$100.00
Water/Wastewater Class A or Master's Degree	\$150.00

#### **Administration**

<b><u>Degree</u></b>	<b><u>Monthly Pay</u></b>
Associate Degree	\$50.00
Bachelor's Degree	\$100.00
Master's Degree	\$150.00

Total of all certifications and degrees shall not exceed \$150.00 per month.

This pay will be in addition to any other stipend pay or other incentives.

The employee is responsible for notifying, through their chain of command, the department head if they qualify for this certification/education pay.

Employees must provide a copy of the diploma, degree, transcript or certification evidencing completion of degree requirements.

It is the responsibility of the employee to review their pay stub/receipt to ensure that it reflects the correct amounts of pay and benefits.

Employees are not eligible for back pay should they fail to notify or delay the submission of proper documentation.

Employees that have been compensated by an increase in hourly rate prior to the adoption of this policy are not eligible for certification pay as outlined in this policy in addition to their hourly rate increase.

**Subject:** Discussion and possible action awarding the City of Lorena Frontage Road water line improvements for Southern Contractors Group LLC for in the amount of \$149,439.00.

**Background Information:**

For many years, the City of Lorena has been aware of a 6-inch water main that is directly under a building. The City has remained very lucky, and this water main has not developed a need for repair beneath the building. Many different times City Staff has researched ways to fund the replacement of this water main in an effort to be proactive for its rerouting from beneath that building. A unique opportunity arose when the federal government awarded the American Rescue Plan Act (ARPA) funding to help municipalities address aging infrastructure. This project will be funded solely by federal dollars from the ARPA funding, with no City dollars spent on this project.

**Current Finding:**

On July 23, 2024, a public bid opening was held at the Lorena City Hall. Lorena received two bids for the Lorena Frontage Road water line improvements. The low bidder was Southern Contractors Group LLC. After the City's Engineer tabulated the bid schedules for both completeness and accuracy, a letter of recommendation was sent to the City recommending Southern Contractors Group LLC 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 Lorena Frontage Road water line improvements to Southern Contractors Group LLC in the amount of \$149,439.00.

May 5, 2023

Kevin Neal, City Manager  
City of Lorena  
107-A S Frontage Road  
Lorena, TX 76655

RE: CITY OF LORENA FRONTAGE ROAD WATER LINE IMPROVEMENTS  
MRB GROUP PROJECT NO. 1235.22002

Dear Kevin:

Bids were received on July 23, 2024 at 10:00 a.m. local time at the City of Lorena City Hall. The lowest qualified bidder was submitted Southern Contractors Group LLC in the total amount of \$149,435.00.

We have reviewed the submitted qualifications by Southern Contractors Group LLC and they appear to be in good standing and obtain years of experience in utility installation projects. Based upon the bid received, the submitted qualifications, and our review of the company, we recommend that this project be awarded to Southern Contractors Group LLC for the Total Base Bid Amount of \$149,435.00.

Also attached with this bid summary is the Notice of Award and Agreement Form. If awarded at council, please sign and return an electronic copy of each form. Once received, we will forward on to the contractor so they can begin obtaining their required bonds and insurance.

If you or anyone else should have any questions, please do not hesitate to contact our office.

Sincerely,



Armand Hunt, PE  
Senior Engineer

				Contractor #1		Contractor #2		Contractor #3	
				Southern Contractors Group LLC		Quality W Contractors LLC		Barnett Contracting Inc.	
Item No.	Item Description:	Qty	Unit	Unit Price	Total (Numerals)	Unit Price	Total (Numerals)	Unit Price	Total (Numerals)
1	MOBILIZATION, BONDS, AND INSURANCE	1.00	LS	\$ 7,200.00	\$ 7,200.00	\$ 8,047.00	\$ 8,047.00	\$ 18,000.00	\$ 18,000.00
2	TEMPORARY EROSION CONTROL	1.00	LS	\$ 4,500.00	\$ 4,500.00	\$ 2,625.00	\$ 2,625.00	\$ 6,000.00	\$ 6,000.00
3	SITE CLEARING	1.00	LS	\$ 5,000.00	\$ 5,000.00	\$ 8,676.00	\$ 8,676.00	\$ 11,000.00	\$ 11,000.00
4	8" C900 PVC DR-18 WATER MAIN	1,335.00	LF	\$ 42.00	\$ 56,070.00	\$ 55.00	\$ 73,425.00	\$ 70.00	\$ 93,450.00
5	8" TAPPING SLEEVE AND VALVE ASSEMBLY	2.00	EA	\$ 8,000.00	\$ 16,000.00	\$ 4,915.00	\$ 9,830.00	\$ 6,000.00	\$ 12,000.00
6	DUCTILE IRON FITTINGS	1,035.00	LB	\$ 9.00	\$ 9,315.00	\$ 12.00	\$ 12,420.00	\$ 8.00	\$ 8,280.00
7	FIRE HYDRANT ASSEMBLY	2.00	EA	\$ 8,250.00	\$ 16,500.00	\$ 8,540.00	\$ 17,080.00	\$ 8,200.00	\$ 16,400.00
8	SERVICE CONNECTION TO NEW WATER MAIN (VARIOUS SIZES)	2.00	EA	\$ 1,500.00	\$ 3,000.00	\$ 1,492.00	\$ 2,984.00	\$ 1,000.00	\$ 2,000.00
9	3/4" SERVICE LATERAL INSTALLATION	60.00	LF	\$ 160.00	\$ 9,600.00	\$ 98.00	\$ 5,880.00	\$ 18.00	\$ 1,080.00
10	2" SERVICE LATERAL INSTALLATION	40.00	LF	\$ 150.00	\$ 6,000.00	\$ 156.00	\$ 6,240.00	\$ 20.00	\$ 800.00
11	ABANDONMENT OF EXISTING WATER MAIN	2.00	EA	\$ 3,000.00	\$ 6,000.00	\$ 2,892.00	\$ 5,784.00	\$ 1,000.00	\$ 2,000.00
12	GRASSING AND SEEDING	1.00	LS	\$ 5,000.00	\$ 5,000.00	\$ 3,615.00	\$ 3,615.00	\$ 7,000.00	\$ 7,000.00
13	TESTING, CLEAN-UP, AND RESTORATION OF PROJECT AREAS	1.00	LS	\$ 5,250.00	\$ 5,250.00	\$ 5,784.00	\$ 5,784.00	\$ 6,000.00	\$ 6,000.00
	<i>Base Bid Sub-Total</i>				\$ 149,435.00			\$ 162,390.00	
									\$ 184,010.00

\*Mathematical error was found in bid item 11. The corrected reflected in this bid tabulation.

BASE BID ITEMS:				Contractor #4		Contractor #5		Contractor #6	
Item No.	Item Description:	Qty	Unit	Bell Contractors, Inc.		Gage and Cade Construction LLC		B-Corp Utilities Inc	
				Unit Price	Total (Numerals)	Unit Price	Total (Numerals)	Unit Price	Total (Numerals)
1	MOBILIZATION, BONDS, AND INSURANCE	1.00	LS	\$ 6,711.49	\$ 6,711.49	\$ 19,210.00	\$ 19,210.00	\$ 23,428.00	\$ 23,428.00
2	TEMPORARY EROSION CONTROL	1.00	LS	\$ 7,584.64	\$ 7,584.64	\$ 10,285.00	\$ 10,285.00	\$ 4,335.00	\$ 4,335.00
3	SITE CLEARING	1.00	LS	\$ 6,086.35	\$ 6,086.35	\$ 3,950.00	\$ 3,950.00	\$ 13,334.00	\$ 13,334.00
4	8" C900 PVC DR-18 WATER MAIN	1,335.00	LF	\$ 62.91	\$ 83,984.85	\$ 88.00	\$ 117,480.00	\$ 124.31	\$ 165,953.85
5	8" TAPPING SLEEVE AND VALVE ASSEMBLY	2.00	EA	\$ 4,324.43	\$ 8,648.86	\$ 11,700.00	\$ 23,400.00	\$ 5,210.00	\$ 10,420.00
6	DUCTILE IRON FITTINGS	1,035.00	LB	\$ 5.72	\$ 5,920.20	\$ 3.90	\$ 4,036.50	\$ 5.47	\$ 5,661.45
7	FIRE HYDRANT ASSEMBLY	2.00	EA	\$ 5,842.04	\$ 11,684.08	\$ 10,600.00	\$ 21,200.00	\$ 6,820.00	\$ 13,640.00
8	SERVICE CONNECTION TO NEW WATER MAIN (VARIOUS SIZES)	2.00	EA	\$ 1,337.82	\$ 2,675.64	\$ 7,780.00	\$ 15,560.00	\$ 645.00	\$ 1,290.00
9	3/4" SERVICE LATERAL INSTALLATION	60.00	LF	\$ 106.78	\$ 6,406.80	\$ 43.50	\$ 2,610.00	\$ 69.00	\$ 4,140.00
10	2" SERVICE LATERAL INSTALLATION	40.00	LF	\$ 143.45	\$ 5,738.00	\$ 290.00	\$ 11,600.00	\$ 101.50	\$ 4,060.00
11	ABANDONMENT OF EXISTING WATER MAIN	2.00	EA	\$ 1,252.70	\$ 2,505.40	\$ 7,540.00	\$ 15,080.00	\$ 933.00	\$ 1,866.00
12	GRASSING AND SEEDING	1.00	LS	\$ 9,167.44	\$ 9,167.44	\$ 1,970.00	\$ 1,970.00	\$ 3,305.00	\$ 3,305.00
13	TESTING, CLEAN-UP, AND RESTORATION OF PROJECT AREAS	1.00	LS	\$ 5,570.79	\$ 5,570.79	\$ 17,385.00	\$ 17,385.00	\$ 1,570.00	\$ 1,570.00
	<i>Base Bid Sub-Total</i>				\$ 162,684.54		\$ 263,766.50		\$ 253,003.30

\*Mathematical error was found in bid item 11. The corrected reflected in this bid tabulation.

				Contractor #7		Contractor #8		Contractor #9	
				Mechell Contracting LLC		JH Contracting LLC		Tellus Services LLC	
Item No.	Item Description:	Qty	Unit	Unit Price	Total (Numerals)	Unit Price	Total (Numerals)	Unit Price	Total (Numerals)
1	MOBILIZATION, BONDS, AND INSURANCE	1.00	LS	\$ 18,000.00	\$ 18,000.00	\$ 6,000.00	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00
2	TEMPORARY EROSION CONTROL	1.00	LS	\$ 3,550.00	\$ 3,550.00	\$ 5,600.00	\$ 5,600.00	\$ 12,757.00	\$ 12,757.00
3	SITE CLEARING	1.00	LS	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 10,306.00	\$ 10,306.00
4	8" C900 PVC DR-18 WATER MAIN	1,335.00	LF	\$ 75.54	\$ 100,845.90	\$ 66.00	\$ 88,110.00	\$ 80.00	\$ 106,800.00
5	8" TAPPING SLEEVE AND VALVE ASSEMBLY	2.00	EA	\$ 11,102.00	\$ 22,204.00	\$ 4,700.00	\$ 9,400.00	\$ 5,380.00	\$ 10,760.00
6	DUCTILE IRON FITTINGS	1,035.00	LB	\$ 8.70	\$ 9,004.50	\$ 4.00	\$ 4,140.00	\$ 6.80	\$ 7,038.00
7	FIRE HYDRANT ASSEMBLY	2.00	EA	\$ 9,036.00	\$ 18,072.00	\$ 6,620.00	\$ 13,240.00	\$ 9,300.00	\$ 18,600.00
8	SERVICE CONNECTION TO NEW WATER MAIN (VARIOUS SIZES)	2.00	EA	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,300.00	\$ 2,600.00
9	3/4" SERVICE LATERAL INSTALLATION	60.00	LF	\$ 60.00	\$ 3,600.00	\$ 165.00	\$ 9,900.00	\$ 176.94	\$ 10,616.40
10	2" SERVICE LATERAL INSTALLATION	40.00	LF	\$ 60.00	\$ 2,400.00	\$ 165.00	\$ 6,600.00	\$ 264.63	\$ 10,585.20
11	ABANDONMENT OF EXISTING WATER MAIN	2.00	EA	\$ 1,000.00	\$ 2,000.00	\$ 500.00	\$ 1,000.00	\$ 1,400.00	\$ 2,800.00
12	GRASSING AND SEEDING	1.00	LS	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 8,900.00	\$ 8,900.00
13	TESTING, CLEAN-UP, AND RESTORATION OF PROJECT AREAS	1.00	LS	\$ 5,000.00	\$ 5,000.00	\$ 8,500.00	\$ 8,500.00	\$ 6,530.00	\$ 6,530.00
	<i>Base Bid Sub-Total</i>				\$ 189,676.40			\$ 159,490.00	
									\$ 220,292.60*

\*Mathematical error was found in bid item 11. The corrected reflected in this bid tabulation.

				Contractor #10		Contractor #11		Contractor #12	
				Lupe Rubio Construction LLC		J Breton Development Services LLC		K Tillman Construction LLC	
Item No.	Item Description:	Qty	Unit	Unit Price	Total (Numerals)	Unit Price	Total (Numerals)	Unit Price	Total (Numerals)
1	MOBILIZATION, BONDS, AND INSURANCE	1.00	LS	\$ 15,000.00	\$ 15,000.00	\$ 13,400.00	\$ 13,400.00	\$ 39,516.00	\$ 39,516.00
2	TEMPORARY EROSION CONTROL	1.00	LS	\$ 6,900.00	\$ 6,900.00	\$ 7,500.00	\$ 7,500.00	\$ 16,200.00	\$ 16,200.00
3	SITE CLEARING	1.00	LS	\$ 1,610.00	\$ 1,610.00	\$ 5,200.00	\$ 5,200.00	\$ 12,500.00	\$ 12,500.00
4	8" C900 PVC DR-18 WATER MAIN	1,335.00	LF	\$ 89.72	\$ 119,776.20	\$ 78.00	\$ 104,130.00	\$ 184.00	\$ 245,640.00
5	8" TAPPING SLEEVE AND VALVE ASSEMBLY	2.00	EA	\$ 5,261.87	\$ 10,523.74	\$ 6,800.00	\$ 13,600.00	\$ 12,000.00	\$ 24,000.00
6	DUCTILE IRON FITTINGS	1,035.00	LB	\$ 4.46	\$ 4,616.10	\$ 26.00	\$ 26,910.00	\$ 13.60	\$ 14,076.00
7	FIRE HYDRANT ASSEMBLY	2.00	EA	\$ 6,920.70	\$ 13,841.40	\$ 6,790.00	\$ 13,580.00	\$ 9,500.00	\$ 19,000.00
8	SERVICE CONNECTION TO NEW WATER MAIN (VARIOUS SIZES)	2.00	EA	\$ 2,099.85	\$ 4,199.70	\$ 7,200.00	\$ 14,400.00	\$ 7,600.00	\$ 15,200.00
9	3/4" SERVICE LATERAL INSTALLATION	60.00	LF	\$ 47.92	\$ 2,875.20	\$ 36.00	\$ 2,160.00	\$ 80.00	\$ 4,800.00
10	2" SERVICE LATERAL INSTALLATION	40.00	LF	\$ 56.47	\$ 2,258.80	\$ 36.00	\$ 1,440.00	\$ 96.00	\$ 3,840.00
11	ABANDONMENT OF EXISTING WATER MAIN	2.00	EA	\$ 1,725.00	\$ 3,450.00	\$ 4,200.00	\$ 8,400.00	\$ 7,000.00	\$ 14,000.00
12	GRASSING AND SEEDING	1.00	LS	\$ 2,070.00	\$ 2,070.00	\$ 5,900.00	\$ 5,900.00	\$ 17,028.00	\$ 17,028.00
13	TESTING, CLEAN-UP, AND RESTORATION OF PROJECT AREAS	1.00	LS	\$ 4,025.00	\$ 4,025.00	\$ 8,200.00	\$ 8,200.00	\$ 18,200.00	\$ 18,200.00
	<i>Base Bid Sub-Total</i>				\$ 191,146.14				\$ 444,000.00

\*Mathematical error was found in bid item 11. The corrected reflected in this bid tabulation.

**Subject:** Discussion and possible action ratifying the purchase of a server for the Police Department through DDI Capital with a 36-month lease option of \$899.00 per month totaling \$32,364.00.

**Background Information:**

Due to the age and storage capacity limitations with the current Police Department server, it started having problems, but after detailed examination by Extraco Technologies, it could not be repaired. Extraco recommended immediate replacement for compliance with state regulations for Police Departments.

**Current Finding:**

In accordance with the City's Purchasing Policy, the City Manager acquired a new server for the Police Department as an emergency, unbudgeted purchase. The total cost to replace the server was \$31,150.00 for purchase or \$32,364.00 for a 36-month lease. City Staff decided to go with the lease in order to properly plan for future planned server replacement and not have an emergency situation like this in the future. At the end of our 36-month lease, the City simply turns in our current server and updates our lease for a new server. Due to the total amount of this purchase being over \$10,000.00, the City Council is required to ratify this purchase in accordance with the City's Purchasing Policy for auditing and transparency purposes.

**Recommendation:**

City Staff recommends the City Council ratify the purchase of a server for the Police Department through DDI Capital with a 36-month lease option of \$899.00 per month totaling \$32,364.00.



## Lease Proposal Quote

**Lessee:** Lorena PD

**Equipment:** Dell PowerEdge Server

**Equipment Cost:** \$31,150.00

<b>Lease Term:</b>	36 Months	36 Months
	FMV	\$1.00

<b>Payment:</b>	\$899.00	\$1,009.00
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**Advance Rentals:** Last

**Lease Type:** FMV/\$1.00

**Vendor:** Extraco Technology – Patrick Johnson

All quotes are subject to credit and equipment approval and are valid for 30 days. Payments do not include local tax ramifications. In addition to the above there is a one-time charge of \$275.00 that covers all documentation and processing fees pertaining to your lease

Please let me know how you would like to proceed. I can be reached at (904) 473-5413. I appreciate the opportunity to be of service, and I look forward to working with you.

Sincerely,

Tom Tensfeldt  
DDI Capital Inc.  
Managing Director  
[tomt@ddicapitalinc.com](mailto:tomt@ddicapitalinc.com)  
7/17/24



## MASTER AGREEMENT

This master agreement (the "Master Agreement") dated as of July 25, 2024 (the "Master Agreement Date") is between City of Lorena, Texas (the "Customer"), with its principal place of business located at 107-A South Frontage Road, Lorena, Texas 76655, and DDI Capital ("Originator"), with its principal place of business located at 181 New Road, Suite 304, Parsippany, NJ 07054.

**1.0. MASTER AGREEMENT:** Customer has requested that Originator (a) acquire and lease to Customer, or (b) finance to Customer, the product described in a Schedule or Schedules to this Master Agreement from time to time (such product being referred to herein as collectively the "Product" or individually an "item of Product"), and signed by Customer and Originator (each a "Schedule"), upon the terms and conditions set forth in this Master Agreement and in the related Schedule. Customer agrees that Originator has incurred, or will incur, non-refundable fees, expenses and charges related to leasing or financing the Product from a manufacturer(s) and/or supplier(s) and that the leasing or financing of the Product is essential to the Customer. Customer's receipt and acceptance of the Product under each Schedule shall be evidenced by a Certificate of Acceptance executed by Customer (each a "COA"). Each Schedule shall constitute a separate, distinct, and independent leasing or financing transaction incorporating the terms of this Master Agreement, the related COA, and any related exhibit, addendum or supplement, and is the entire agreement regarding the leasing or financing of the Product under such Schedule. References in this Master Agreement to "hereunder", "herein", "thereunder" and "therein" shall be construed to mean a Schedule, together with the related COA, any related exhibit, addendum or supplement, and this Master Agreement insofar as it relates to such Schedule. Customer's execution of a Schedule shall unconditionally obligate Customer to lease or finance the Product described on such Schedule from Originator. No Schedule shall be binding on Originator unless and until executed by Originator and upon payment by Originator for the Product under such Schedule. Anything to the contrary notwithstanding, Originator shall have no obligation to accept, execute or enter into any Schedule, or to lease or finance any Product to Customer. Customer agrees that each Schedule, together with the related COA, any related exhibit, addendum or supplement, and this Master Agreement shall control in the event of a conflict with any order, invoice, request for proposal, response, other related document, or agreement, or any manufacturer and/or supplier agreement. If any provision of this Master Agreement is declared unenforceable in any jurisdiction, the other provisions herein shall remain in full force and effect in that jurisdiction and all others. In the event of any conflict between this Master Agreement and any Schedule, such Schedule shall control. Capitalized terms used in this Master Agreement, but not otherwise defined in this Master Agreement, shall have the meaning set forth in the applicable Schedule, related COA, and any related exhibit, addendum or supplement. **TIME IS OF THE ESSENCE WITH RESPECT TO THE OBLIGATIONS OF CUSTOMER UNDER EACH SCHEDULE, THE RELATED COA, ANY RELATED EXHIBIT, ADDENDUM OR SUPPLEMENT, AND THIS MASTER AGREEMENT.**

**2.0. DEFINITIONS; METERING:** Each Schedule will be marked as either a "Lease Schedule", a "Variable Lease Schedule", an "Installment Payment Schedule", or a "Software Payment Schedule". Customer agrees that all Schedules marked as a "Lease Schedule" or a "Variable Lease Schedule" will provide lease terms for the Product under such Schedule, and all Schedules marked as an "Installment Payment Schedule" or a "Software Payment Schedule" will provide finance terms for the Product under such Schedule. Schedules not marked as described in the preceding two sentences of this section, and not marked therein, shall be considered to provide lease terms for the Product under such Schedule. The "Acceptance Date" for each item of Product shall be the date the item is delivered and accepted by the Customer. In the event that individual items of Product as set forth in the related COA are delivered and accepted on different dates, then each item of Product will have a separate Acceptance Date to reflect the date described in the preceding sentence. The "Commencement Date" shall be the first day of the calendar month immediately following the last Acceptance Date for all the Product described on the COA. The "First Payment Date" shall be the first day of the calendar month immediately following the Commencement Date, unless otherwise detailed in the Schedule. The "Payment Dates" shall be the first day of each Payment Frequency period during the Initial Term of the Schedule, commencing with and including the First Payment Date, and the first day of each consecutive Payment Frequency period thereafter or any renewal term permitted under the Schedule, unless earlier terminated by Originator as provided herein. Notwithstanding the foregoing, Customer and Originator may agree to any other payment schedule, including irregular payments or balloon payments, in which event they shall be set forth in the applicable Schedule.

**2.1. VARIABLE USE DEFINITIONS; METERING:** Section 2.1. shall apply to Schedules marked as Variable Lease Schedule. Variable use definitions and Customer's metering obligations shall be set forth in the applicable Schedule.

**3.0. ACCEPTANCE; PAYMENTS; FEES:** Customer agrees to promptly execute any related COA which certifies that all the Product subject to a Schedule, and as to which the Payments relate, has been delivered and accepted by Customer. The term of each Schedule shall begin on the Commencement Date and shall continue until the last day of the Payment Frequency period in which the last Payment of the Initial Term occurs or any renewal term permitted hereunder occurs. This Master Agreement and related Schedules cannot be canceled or terminated by Customer. Customer will pay all payments listed in each Schedule (the "Payments"), and other amounts payable as detailed herein or therein, when due and acknowledges that such Payments and other amounts payable are undisputed. **CUSTOMER AGREES AND ACKNOWLEDGES THAT ITS OBLIGATION TO MAKE EACH OF THE PAYMENTS IN EACH SCHEDULE AND THIS MASTER AGREEMENT IS NONCANCELLABLE, ABSOLUTE AND UNCONDITIONAL AND SHALL BE MADE WITHOUT ANY ABATEMENT, SETOFF, CLAIM, COUNTERCLAIM, ADJUSTMENT, REDUCTION OR DEFENSE OF ANY KIND.** Originator will have the right to apply all sums received from Customer to any amounts due and owed to Originator under the terms of this Master Agreement. If any Payment or other amount payable in any Schedule or this Master Agreement is not paid within 5 days of its due date, Customer shall pay on demand, as a late charge, an amount equal to 1.33% per month of the amount then due (but in no event may such late charge exceed the highest late charge permitted by applicable law). If for any reason any Payment is returned for insufficient funds, Customer will pay Originator a fee of \$75 (but in no event may such fee exceed the highest charge permitted by applicable law). Originator may make a profit on any fees and charges paid under any Schedule or this Master Agreement to cover Originator for its operational expenses. All amounts detailed in any Schedule or this Master Agreement shall be in United States dollar (USD), unless otherwise detailed in such Schedule.

#### 4.0. OWNERSHIP:

4.1. Section 4.1. shall apply to all Schedules marked as providing lease terms for the Product under such Schedule. Originator will own the Product and all replacements, parts, repairs, and accessions incorporated therein or attached thereto (excluding any software) during the term of each Schedule.

4.2. Section 4.2. shall apply to all Schedules marked as providing finance terms for the Product under such Schedule. Except for any software, Customer will own the Product during the term of this Agreement.

4.3. Section 4.3. shall apply to all Schedules. If the Product includes any software, Customer agrees: (i) Originator does not own the software; (ii) Customer is responsible for entering into any necessary software license agreement with the owners or licensors of such software, (iii) Customer will comply with the terms of all such agreements, if any, and (iv) any default by Customer under any such agreements shall also constitute a default by Customer under this Master Agreement.

#### 5.0. TAXES:

5.1. Section 5.1. shall apply to all Schedules. Customer agrees to pay when due all taxes, assessments, levies, imposts, duties and charges, of any kind or nature, imposed upon the Product or for its use or operation or upon any Schedule or this Master Agreement, provided however, that Customer shall not be required to pay taxes related to the net income of Originator. At Originator's option, Originator may discharge taxes, assessments, levies, imposts, duties and charges, of any kind or nature, imposed upon the Product, and Customer agrees to reimburse Originator upon demand and to pay Originator a processing fee for each expense or charge that Originator pays on Customer's behalf.

5.2. Section 5.2. shall apply to all Schedules marked as providing lease terms for the Product under such Schedule. If the Product is subject to personal property taxes, Originator shall report all Product to the proper taxing authorities. If the Originator receives any invoice from the taxing authorities for applicable personal property taxes, Originator shall pay any such taxes directly and Customer agrees to reimburse Originator for all such taxes, fees and other charges paid by Originator. Upon termination of any applicable Schedule as provided for herein, Customer will pay to Originator any such taxes accrued or assessed but not yet due and payable, and Originator will, if applicable, estimate personal property taxes due on the Product under such Schedule based upon the most recent tax assessment of the Product under such Schedule or on the tax rates and taxable value calculations as available from the appropriate taxing jurisdiction. Customer acknowledges that Originator is the owner of the Product for Federal, State and Local income tax purposes and as such, Originator is/shall be entitled to claim (or have claimed) for Federal, State and Local income tax purposes interest, depreciation deductions and any tax credits available to the owner of the Product (collectively, the "Allowances"). Customer agrees to take no action inconsistent with the foregoing or which would result in the loss, disallowance, recapture or unavailability to Originator or its Assignee of the Allowances, and represents and warrants that from the time Originator becomes the owner of the Product no depreciation, tax credits or other tax benefits will be claimed by Customer with respect to the Product. Customer shall indemnify Originator on an after-tax basis for any loss of all, or any portion, of the Allowances due to Customer's act, failure to act, misrepresentation or any loss, damage, destruction of the Product, or return of the Product to the manufacturer(s) and/or supplier(s) of the Product for any reason whatsoever, all as defined herein.

5.3. Section 5.3. shall apply to all Schedules marked as providing finance terms for the Product under such Schedule. If the Product is subject to personal property taxes, Customer shall report all Product to the proper taxing authorities.

6.0. ASSIGNMENT: Customer agrees that Originator or its Assignee may sell, assign, transfer, or grant a security interest in some or all of its rights and remedies under the Master Agreement, the Schedules, including the Product and Payments under such Schedules, and the right to collect Payments to an assignee (each, an "Assignee") without notice or consent of Customer. Customer agrees that if Originator sells, assigns, transfers, or grants a security interest, Assignee will have the same rights and benefits that Originator has now and will not have to perform any of Originator's obligations. Customer agrees that it will not assert against Assignee, and that Assignee will not be subject to any claims, defenses, or offsets that Customer may have against Originator or any other party related to this Master Agreement, the Schedules or the Product. Customer shall cooperate with Originator in executing any documentation reasonably required by Originator or Assignee to effectuate any such assignment. Provided Customer is not in default under this Master Agreement, Originator agrees to assign, without warranty or representation as to legality or validity, to Customer, all rights which Originator may have against the manufacturer(s) and/or supplier(s) of the Product by reason of and arising out of the leasing or financing of such Product, including any implied or express warranties respecting the Product.

7.0. WARRANTY DISCLAIMER; INDEMNIFICATION: CUSTOMER AGREES THAT CUSTOMER HAS SELECTED THE PRODUCT BASED UPON CUSTOMER'S OWN JUDGMENT AND CUSTOMER DISCLAIMS ANY RELIANCE UPON ANY STATEMENTS OR REPRESENTATIONS MADE BY ORIGINATOR AND ITS ASSIGNEE. ORIGINATOR AND ITS ASSIGNEE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, OR ANY OTHER ISSUE IN REGARD TO THE PRODUCT. CUSTOMER WILL CONTINUE TO MAKE ALL PAYMENTS UNDER EACH SCHEDULE AND THIS MASTER AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY MANUFACTURER OR SUPPLIER. Originator and its Assignee are not responsible for, and Customer agrees to hold Originator and its Assignee harmless and reimburse them for and to defend on Originator's or its Assignee's behalf against, any claim for any loss, expense (including attorneys' fees and costs), liability or injury caused by or in any way related to delivery, installation, possession, ownership, use, condition, inspection, removal, return, or storage of the Product. All indemnities will survive the expiration or termination of any Schedule and this Master Agreement.

8.0. USE; MAINTENANCE; LOCATION; INSPECTION; LOSS; DAMAGE: Provided that no Event of Default under any Schedule or this Master Agreement has occurred and is continuing, Customer may quietly possess the Product subject to and in accordance with the rights and obligations of the Master Agreement. Any Product which constitutes personal property at the inception of a Schedule shall remain personal property regardless of its attachment to realty, and Customer agrees to take such action at its expense as may be necessary to prevent any third party from acquiring any interest in the Product as a result of its attachment to realty. If requested by Originator with respect to any item of Product, Customer will obtain and deliver to Originator waivers of interest or liens in recordable form, satisfactory to Originator, from all persons claiming any interest in the real property on or in which such item of Product is installed or located. Customer shall use the Product only for essential business or proprietary functions of Customer. At Customer's expense, Customer shall: (i) use the Product in accordance with the terms of any applicable product agreement and in compliance with applicable manufacturers' and regulatory standards; (ii) keep the Product in full working order and complete repair; (iii) mark and identify the Product in such manner as Originator or its Assignee may request from time to time and replace promptly any such markings or identification which are removed, defaced or destroyed; and (iv) keep the Product at the address shown on the applicable Schedule, and Customer agrees not to move it unless Originator or its Assignee agree in writing. Originator will have the right, at any reasonable time, to inspect the Product and any documents relating to its use, maintenance and repair. Customer is responsible for the risk of loss or for any destruction or damage to the Product. Customer agrees to notify Originator or its Assignee in writing within 10 days of any loss or damage. If the Product is destroyed, or if the Product is returned to the manufacturer(s) and/or supplier(s) of the Product for any reason whatsoever, Customer agrees to immediately notify Originator or its Assignee in writing and pay Originator or its Assignee the entire unpaid balance of the applicable Schedule plus, for Schedules marked as providing lease terms for the Product under such Schedule, the anticipated purchase price of the Product (such purchase price is the value of the Product in its continued use by the Customer). Any proceeds of insurance will be paid to Originator or its Assignee and credited, at its option, against any loss or damage.

9.0. MODIFICATION: Customer may, at its sole cost and expense, make any modifications to the Product, provided that such modifications (a) are readily removable without causing damage to the Product, (b) do not reduce the value, utility, marketability or remaining useful life of the Product, and (c) are of a kind that customarily are made by customers or purchasers of product similar to the Product. All parts, modifications and improvements to the Product shall, when installed or made, immediately become the property of the owner of such Product as detailed herein, and part of the Product for all purposes; provided, that any modification not required by law shall, if requested by Originator, be removed by Customer and any damage to the Product resulting from such removal shall be repaired prior to the return of the Product to the Originator in accordance with the terms and conditions of this Master Agreement. Except as specifically provided herein, no Product modifications shall be made or permitted by Customer. Customer may elect to lease or finance such modification from Originator, and only Originator, and Originator may elect to lease or finance such modification to Customer in its sole discretion, provided that the aggregate value of such modification is not less than \$5,000.00, and the term of such modification shall be coterminous with the item of Product being modified or such other term as Originator may provide in its sole discretion.

10.0. SECURITY INTEREST: Section 10.0. shall not apply to Schedules marked as Software Payment Agreement. Customer grants Originator or its Assignee a first priority security interest in the Product together with all replacements, parts, repairs, additions, and accessions incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries, to secure all amounts Customer owes Originator or its Assignee under any Schedule and this Master Agreement with Customer. Customer authorizes Originator or its Assignee to file a financing statement (UCC-1) related to the Product, any Schedule, or this Master Agreement. Originator or its Assignee may charge Customer a fee for filing, searching and/or titling costs required by the Uniform Commercial Code (UCC) or other laws.

11.0. INSURANCE: Section 11.0. shall not apply to Schedules marked as Software Payment Agreement. Customer agrees to keep the Product fully insured against risk, liability and loss, with Originator or its Assignee as both additional insured and lender's loss payee in an amount satisfactory to Originator or its Assignee until the applicable Schedule has been paid in full. Customer agrees to provide Originator or its Assignee certificates or other evidence of insurance acceptable to Originator or its Assignee. Any proceeds of insurance will be paid to Originator or its Assignee and credited, at its option, against any loss or damage. Customer agrees to provide 10 days advance written notice to Originator or its Assignee of any modification or cancellation of such insurance. If Customer does not provide evidence of acceptable insurance, Originator or its Assignee has the right, but no obligation: (a) to obtain insurance covering Originator's or its Assignee's interest (and only Originator's or its Assignee's interest) in the Product for the term, including the Initial Term and any renewal term permitted hereunder and (i) any insurance Originator or its Assignee obtains will not insure Customer against third party or liability claims and may be cancelled by Originator or its Assignee at any time, (ii) Customer will be required to pay Originator or its Assignee an additional amount each month for the insurance premium and an administrative fee, (iii) the cost may be more than the cost of obtaining Customer's own insurance, (iv) Customer agrees that Originator or its Assignee, or one of Originator's or its Assignee's affiliates, may make a profit in connection with the insurance Originator or its Assignee obtains, (v) Customer agrees to cooperate with Originator or its Assignee, Originator's or its Assignee's insurer and agent in the placement of coverage and with claims; or (b) Originator or its Assignee may waive the insurance requirement and charge Customer a monthly property damage surcharge in the amount of 0.0035 of the Product Value detailed in the applicable Schedule to cover Originator's or its Assignee's credit risk, administrative costs and other costs, as would be further described on a letter from Originator or its Assignee to Customer and on which Originator or its Assignee may make a profit. If Customer later provides evidence that Customer has obtained acceptable insurance, Originator or its Assignee will cancel the insurance Originator or its Assignee obtained or cease charging the surcharge.

12.0. PURCHASE; RENEWAL; RETURN OF PRODUCT: Section 12.0 shall apply to all Schedules marked as providing lease terms for the Product under such Schedule. Provided that no Event of Default under any Schedule or this Master Agreement has occurred and is continuing, Customer will have the option at the end of the Initial Term or any renewal term permitted under the applicable Schedule to purchase all (but not less than all) of the Product thereunder at the "End of Term Purchase Option" stated therein, plus any applicable taxes. Schedules not marked as described in the preceding sentence of this section, and not marked therein, shall be considered to provide an End of Term Purchase Option stated as Fair Market Value (as defined below). If the End of Term Purchase Option stated therein is "Fair Market Value" (such term means the value of the Product in its continued use by the Customer, as determined by mutual agreement or, failing that, by an independent appraiser selected by Originator with Customer paying the cost of such appraisal), Customer must send Originator written notice 120 days before the end of the Initial Term or any renewal term permitted under the applicable Schedule that Customer will purchase all (but not less than all) of the Product thereunder or that Customer will return all (but not less than all) of the Product thereunder to Originator. If Customer does not give Originator such written notice or if Customer does not purchase or return the Product thereunder in accordance with the terms and conditions of this Master Agreement, the applicable Schedule will continue for a 4-month term(s) until Customer exercises a purchase option or returns the Product thereunder to Originator in accordance with the terms and conditions of this Master Agreement. During such renewal term(s) the Payment amount therein will remain the same and Customer is responsible for any applicable taxes. If Customer provides written notice of its intent to return the Product thereunder in accordance with the terms and conditions of this Master Agreement, Customer will return all (but not less than all) of the Product thereunder to a location specified by Originator at Customer's sole expense, with matching serial numbers as originally set forth thereunder, in retail re-salable condition, full working order, and complete repair, certified as eligible for maintenance under the Product manufacturer's standard maintenance program. Customer is solely responsible for removing any passwords, data, information, tags, or marks that may reside in or on the Product. Originator may require Customer deliver to Originator documentation executed by Customer's duly-authorized officer certifying that Customer has complied with the above requirements, has ceased Customer's use of the Product, and has not retained the Product in any form.

13.0. INFORMATION: In the event that Customer is not a public company or has not filed quarterly and annual financial reports required by the Securities and Exchange Commission, Customer shall furnish Originator or its Assignee with such information, financial or otherwise, relating to Customer or the Product as Originator or its Assignee shall reasonably request to determine Customer's current financial condition and faithful performance of the terms hereof. This may include but is not limited to: (i) compiled, reviewed or audited annual financial statements (prepared in accordance with accounting principles generally accepted for Customer's country of organization and set forth with corresponding figures for the prior year) certified by an independent accounting firm acceptable to Originator or its Assignee within 120 days after Customer's fiscal year end, and (ii) management-prepared interim financial statements within 45 days after the requested reporting period(s).

14.0. DEFAULT: Any of the following shall constitute an "Event of Default" under any Schedule or this Master Agreement: (i) Customer fails to pay any Payment or other amount payable under any Schedule or this Master Agreement when due and such failure continues for 5 days after written notice to Customer of such failure (such notice may consist of Originator's or Assignee's standard invoice or past due invoice); (ii) Customer fails to comply with any other obligation under any Schedule or this Master Agreement and such failure continues for 5

days after written notice to Customer of such failure; (iii) Customer shall default in the payment or performance of any other obligation or indebtedness to Originator, Assignee, or any third party; (iv) Customer merges or consolidates with, or sells all or a substantial portion of its assets to, a third-party, or Customer's ownership or membership interests change without the prior written consent of Originator or its Assignee; (v) Customer or any guarantor suffers a material adverse change in its financial condition, is in bankruptcy, or dissolves, liquidates, terminates existence; (vi) Customer permits any lien, security interest, pledge or other encumbrance or attachment of any kind whatsoever upon this Master Agreement, any Schedule, or the Product; (vii)(a) for Schedules marked as providing lease terms for the Product under such Schedule, Customer sublets, sublicenses or assigns any of its rights or obligations under this Master Agreement, any Schedule, or the Product without the prior written consent of Originator or its Assignee, or (b) for Schedules marked as providing finance terms for the Product under such Schedule, Customer leases, licenses or assigns any of its rights or obligations under this Master Agreement, any Schedule, or the Product without the prior written consent of Originator or its Assignee; (viii) Customer makes or has made any false statement or misrepresentation to Originator or Assignee which causes any damages hereunder; or (ix) Customer is listed in any sanctions-related list maintained by the Office of Foreign Assets Control of the U.S. Department of Treasury, its successor, or the U.S. Department of State.

15.0. REMEDIES: Upon and during the continuance of an Event of Default, Originator or its Assignee may, at its option, exercise one or all of the following remedies, for the applicable Schedule or all Schedules hereunder: (i) Originator or its Assignee may terminate Customer's rights to use the Product, require the Customer to return all (but not less than all) of the Product to a location specified by Originator at Customer's sole expense, in retail re-salable condition, full working order, and complete repair, certified as eligible for maintenance under the Product manufacturer's standard maintenance program (Customer is solely responsible for removing any passwords, data, information, tags, or marks that may reside in or on the Product), peacefully repossess the Product without court order or without liability for entry or damage to the property, cancel, terminate, or cause the product manufacturer(s) and/or supplier(s) to cancel and/or terminate, providing maintenance and/or support for the Product, and/or require Customer to deliver to Originator or its Assignee documentation executed by Customer's duly-authorized officer certifying that Customer has complied with the aforementioned requirements, has ceased Customer's use of the Product, and has not retained the Product in any form; (ii) upon demand Customer will pay to Originator or its Assignee an amount equal to the sum of (a) all Payments or other amounts payable then due, if any, and (b) the present value of all remaining Payments or other amounts payable to become due in the future discounted at a rate of 2% per annum, and (c) for Schedules marked as providing lease terms for the Product under such Schedule, the anticipated purchase price of the Product (such purchase price is the value of the Product in its continued use by the Customer) discounted at a rate of 2% per annum; and (iii)(a) for Schedules marked as providing lease terms for the Product under such Schedule, Originator or its Assignee, as applicable, shall have all other rights and remedies available under Article 2A and 9 of the Uniform Commercial Code and any other law or in equity, or (b) for Schedules marked as providing finance terms for the Product under such Schedule and (i) not marked as Software Payment Agreement, Originator or its Assignee, as applicable, shall have all other rights and remedies available under Article 9 of the Uniform Commercial Code and any other law or in equity, or (ii) marked as Software Payment Agreement, Originator or its Assignee, as applicable, shall have all other rights and remedies available at law or in equity. Customer will owe interest at the lower of 16% per annum or the highest rate allowed by law on all unpaid amounts. Customer shall be responsible for all attorneys' fees and costs, including, without limitation, costs of repossession, as a result of Originator or its Assignee enforcing its rights following an Event of Default. For Schedules marked as providing lease terms for the Product under such Schedule, Customer agrees that this Master Agreement is a "Finance Lease" as defined by Article 2A of the UCC, and Customer waives all rights under sections 2A-508 through 522 of the Uniform Commercial Code.

16.0. LAW; JURY WAIVER; NON-WAIVER; NOTICES: This Master Agreement and each Schedule will be governed and construed in accordance with the laws of the State of New Jersey. Customer consents to jurisdiction and venue in New Jersey. Customer shall comply with all federal, state and local laws, regulations and rules applicable to Customer and relating to the ownership or operation of Customer's business, the Products and/or its essential use. Customer represents and warrants that it is and shall be validly existing and in good standing under the laws of the state of its organization and that it has the power and capacity to enter into this Master Agreement and each Schedule. Customer will notify Originator or its Assignee within 30 days if Customer's state of organization revokes or terminates its existence. Customer shall not change its legal name, state of organization, headquarters or residence without providing prior written notice to Originator or its Assignees. Customer and Originator or its Assignee each WAIVE ANY RIGHT TO TRIAL BY JURY in any action arising from or related to this Master Agreement or any Schedule. No course of dealing between Customer and Originator or its Assignee or any delay or omission on the part of Originator or its Assignee in exercising any rights hereunder shall operate as a waiver of any rights of Originator or its Assignee. A waiver on any one occasion shall not be construed as a bar to or waiver of any right or remedy on any future occasion. No waiver or consent shall be binding upon Originator or its Assignee unless it is in writing and signed by Originator or its Assignee. Any notice hereunder to Customer or Originator or its Assignee shall be in writing and shall be deemed to have been given when delivered personally or deposited with a nationally-recognized overnight courier service or in the United States mail, postage prepaid, addressed to recipient at its address set forth above or at such other address as may be last known to the sender.

17.0. ORIGINAL DOCUMENT: The terms of this Master Agreement may be modified and supplemented only by a written instrument signed by Customer and Originator or its Assignee. There shall be one original of this Master Agreement and it shall be marked "Original" by Originator or its Assignee. The parties agree that the Original of this Master Agreement shall: 1) be a version which bears all parties' wet-ink, facsimile or electronic signature; 2) constitute the sole original authoritative version of this Master Agreement; and 3) be the Original chattel paper for purposes of perfection under the Uniform Commercial Code to the extent legally applicable.

ACCEPTED AND AGREED: By signing below, Customer and Originator certify that they have the authority to sign, have reviewed and do agree to all terms and conditions of this Master Agreement. THIS MASTER AGREEMENT HAS BEEN DULY AUTHORIZED AND DULY EXECUTED BY THE PARTIES HERETO AND SHALL BE LEGALLY VALID AND BINDING UPON BOTH PARTIES AS OF THIS MASTER AGREEMENT DATE SET FORTH HEREIN.

Customer: City of Lorena, Texas

Customer Signature:  Customer Name: Kevin Neal Customer Title: City Manager

Originator: DDI Capital

Originator Signature:  Originator Name: Greg Nappi Originator Title: CFO

**Certificate Of Completion**

Envelope Id: 1AD833DC219B44E0B0FF69B623E0DF6D

Status: Completed

Subject: City of Lorena, Texas, TSM06303A DDI Capital Master Agreement

2.2. Information: Contract Number: TSM06303A

2.0. Information: Program Name: DDI

1.0. Validation: Chattel Paper: Yes \*\*\*Requires Vault. Use docs@ / #\_Contracts@\*\*\*

2.1. Information: Customer Name: City of Lorena, Texas

1.1. Validation: Document Type: Master \*\*\*Always Send Separate Envelope\*\*\*

2.3. Information: Sales Contact: TT

2.4. Information Contracts Contact: MG

Source Envelope:

Document Pages: 3 Signatures: 2

Envelope Originator:

Certificate Pages: 5 Initials: 0

DDI\_Contracts@eService-Center.com

AutoNav: Enabled

6730 VIP Parkway

Enveloped Stamping: Enabled

Syracuse, NY 13211

Time Zone: (UTC-05:00) Eastern Time (US &amp; Canada)

DDI\_Contracts@eService-Center.com

IP Address: 40.76.219.47

**Record Tracking**

Status: Original

Holder: DDI\_Contracts@eService-Center.com

Location: DocuSign

7/25/2024 2:56:57 PM

DDI\_Contracts@eService-Center.com

Status: Authoritative Copy (1 of 1 documents)

Holder: DDI\_Contracts@eService-Center.com

Location: DocuSign

7/26/2024 8:39:26 AM

DDI\_Contracts@eService-Center.com

Status: Receipt Confirmed

Holder: DDI\_Contracts@eService-Center.com

Location: Enterprise Lease Solutions, LLC-Sub Account EO

7/26/2024 8:40:11 AM

DDI\_Contracts@eService-Center.com

**Signer Events****Signature****Timestamp**

Kevin Neal



Sent: 7/25/2024 3:37:42 PM

kneal@lorenatx.gov

Viewed: 7/25/2024 3:38:54 PM

City Manager

Signed: 7/25/2024 3:39:44 PM

Security Level: Email, Account Authentication  
(None)Signature Adoption: Pre-selected Style  
Using IP Address: 71.41.166.146**Electronic Record and Signature Disclosure:**

Accepted: 7/25/2024 3:40:14 PM

Sent: 7/25/2024 3:39:46 PM

ID: cab731bd-6512-490c-a969-0f19c058106d

Viewed: 7/26/2024 8:39:02 AM

Company Name: Originator

Signed: 7/26/2024 8:39:22 AM

Greg Nappi



gregn@ddicapitalinc.com

Sent: 7/25/2024 3:39:46 PM

CFO

Viewed: 7/26/2024 8:39:02 AM

Stonehenge Resources, LLC

Signed: 7/26/2024 8:39:22 AM

Signing Group: DDI Authorized Signers

Signature Adoption: Drawn on Device  
Using IP Address: 71.104.122.156Security Level: Email, Account Authentication  
(None)**Electronic Record and Signature Disclosure:**

Accepted: 7/26/2024 8:41:40 AM

Sent: 7/25/2024 3:39:46 PM

ID: 4564609c-85fc-4120-bcac-0182b1e4f648

Viewed: 7/26/2024 8:39:02 AM

Company Name: Originator

Signed: 7/26/2024 8:39:22 AM

**In Person Signer Events****Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp**

Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
DDI_Contracts@eService-Center.com ddi_contacts@eservice-center.com DDI Capital Security Level: Email, Account Authentication (None)	<b>COPIED</b>	Sent: 7/25/2024 3:37:41 PM Resent: 7/26/2024 8:39:25 AM
<b>Electronic Record and Signature Disclosure:</b> Not Offered via DocuSign		
Tom Tensfeldt tomt@ddicapitalinc.com Security Level: Email, Account Authentication (None)	<b>COPIED</b>	Sent: 7/25/2024 3:37:41 PM Viewed: 7/26/2024 9:27:00 AM
<b>Electronic Record and Signature Disclosure:</b> Not Offered via DocuSign		
DDI_Contracts@eService-Center.com ddi_contacts@eservice-center.com DDI Capital Security Level: Email, Account Authentication (None)	<b>COPIED</b>	Sent: 7/26/2024 8:39:24 AM Resent: 7/26/2024 8:39:26 AM
<b>Electronic Record and Signature Disclosure:</b> Not Offered via DocuSign		
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent Certified Delivered Signing Complete Completed	Hashed/Encrypted Security Checked Security Checked Security Checked	7/25/2024 3:37:41 PM 7/26/2024 8:39:02 AM 7/26/2024 8:39:22 AM 7/26/2024 8:39:24 AM
Payment Events	Status	Timestamps
<b>Electronic Record and Signature Disclosure</b>		

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Originator (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you may be charged a fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Originator:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [customerservice@eservice-center.com](mailto:customerservice@eservice-center.com)

### **To advise Originator of your new e-mail address**

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at [customerservice@eservice-center.com](mailto:customerservice@eservice-center.com) and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

### **To request paper copies from Originator**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to [customerservice@eservice-center.com](mailto:customerservice@eservice-center.com) and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Originator**

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to [customerservice@eservice-center.com](mailto:customerservice@eservice-center.com) and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process.

### **Required hardware and software**

Operating Systems:	Windows2000? or WindowsXP?
Browsers (for SENDERs):	Internet Explorer 6.0? or above
Browsers (for SIGNERS):	Internet Explorer 6.0?, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum

Enabled Security Settings:	<ul style="list-style-type: none"><li>• Allow per session cookies</li><li>• Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection</li></ul>
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\*\* These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

**Acknowledging your access and consent to receive materials electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I Agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC RECORD AND SIGNATURE DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Originator as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Originator during the course of my relationship with you.

**Subject:** Discussion and possible action on adopting ordinance number 2024-0819-02 imposing a moratorium on the connection of property outside the city limits of Lorena, Texas, which is also outside the city's certificated area to the City of Lorena's Water Supply System.

**Background Information:**

This is an annual renewal of the presented ordinance. This is an ordinance that the City has had in place for many years now, and is a key part of making sure that the future water that Lorena secures serves the citizens of Lorena. This ordinance was enabled due to the large number of request that Lorena's utility department receives for water meters outside the City's Certificate of Convenience and Necessity (CCN), and outside the incorporated city limits.

**Current Information:**

The City of Lorena will continue to follow all state regulations for serving water inside the City's CCN. These regulations do change occasionally; however, they are closely monitored to ensure that Lorena is always up to date with the most current version of the regulations. This ordinance does not hinder anyone inside the city limits, or inside Lorena's CCN from receiving water from the City of Lorena.

**Recommendation:**

The City staff recommends the City Council adopt ordinance 2024-0819-02 to renew the current ordinance that is in place that prohibits connections to the City of Lorena water system that are both outside the incorporated city limits, and outside the bounded CCN area #10030.

**AN ORDINANCE OF THE CITY OF LORENA, TEXAS IMPOSING A MORATORIUM ON THE CONNECTION OF PROPERTY OUTSIDE THE CITY LIMITS OF THE CITY OF LORENA, TEXAS, WHICH IS ALSO OUTSIDE THE CITY'S CERTIFIED AREA TO THE CITY OF LORENA'S WATER SUPPLY SYSTEM; PROVIDING FOR A TERMINATION DATE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Lorena, Texas finds that it is in the best interest of the City and its citizens to provide a safe and adequate water supply for the citizens and businesses located within the city limits of the City of Lorena ("the City") and within those areas outside the City's limits which are within the area covered by the City's Certificate of Convenience and Necessity ("the City's Certificated Area"); and

**WHEREAS**, the groundwater conservation district has advised the City that its aquifer may be dry or unusable by 2030; and

**WHEREAS**, the only water supplies currently available to the City are those from the City's aquifer and the raw water rights owned by the City from the Brazos River Authority; and

**WHEREAS**, until the City can secure and ensure long-term supplies of water adequate to serve the citizens and businesses located within the city limits of the City or located outside the city limits of the City but within the City's Certificated Area, the provision of new water connections to citizens and business which are both outside the city limits of the City and outside the City's certificated area may cause the City to be unable to provide a safe and adequate water supply to the citizens and businesses located within the city limits of the City and located outside the City's limits but within the City's Certificated Area; and

**WHEREAS**, because the City has not zoned any property outside its city limits for residential or commercial land use, a moratorium on new water connections outside the city limits of the City and outside the City's Certificated Area therefore will not impose a moratorium on property that has been approved for the development of residential or commercial property; and

**WHEREAS**, the City Council finds that it is in the best interest of the City to impose a moratorium on new water connections outside the city limits of the City in areas which are also outside the City's Certificated Area until such time as the City can secure and ensure long-term supplies of water adequate to serve the citizens and businesses located within the city limits of the City and within the City's Certificated Area in the future; and

**WHEREAS**, upon full review by the City Council of all matters related thereto, the City Council is of the opinion that the public interest will be served by imposing a moratorium on new water connections outside the city limits of the City in areas which are outside the City's Certificated Area until such time as the City can secure and ensure long-term supplies of water adequate to serve the citizens and businesses located within the city limits of the City and within the City's Certificated Area.

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

**Section 1.** The foregoing recitals are hereby made findings of fact and incorporated herein for all purposes. Based on these findings, the City Council hereby establishes a moratorium on the issuance of new water connections to the City's water system for any property located outside of the city limits of the City which is also outside of the City's Certificated Area.

**Section 2.** Except as otherwise provided herein, and extending for the duration of this ordinance, no City employee, officer, agent, department, board, or commission of the City shall accept for filing any applications for the issuance of one or more water connections to any property located outside the city limits of the City in areas which are outside the City's Certificated Area. Applications, together with any documents or fees accompanying the applications, which are submitted during the duration of this ordinance, shall be returned to the applicant as unfiled.

**Section 3.** Unless the City Council determines to extend the duration of this ordinance or to terminate it sooner, the provisions of this ordinance shall be in effect from the date of passage until one year after its passage.

**Section 4.** It is the intention of the City Council that this ordinance and every provision thereof shall be considered severable, and the invalidity of any section, clause, or provision or part or portion of any section, clause or provision of this ordinance shall not affect the validity of any other portion of this ordinance.

**Section 5.** Any and all ordinances, orders, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent of any conflict herewith.

**Section 6.** This ordinance shall be effective immediately upon adoption.

**PASSED AND ADOPTED this 19<sup>th</sup> day of August 2024.**

---

Tommy Ross, Mayor

Attest:

---

Monica Hendrix, City Secretary

**Subject:** Discussion and possible action on adopting ordinance number 2024-0819-02 imposing a moratorium on the connection of property outside the city limits of Lorena, Texas, which is also outside the city's certificated area to the City of Lorena's Water Supply System.

**Background Information:**

This is an annual renewal of the presented ordinance. This is an ordinance that the City has had in place for many years now, and is a key part of making sure that the future water that Lorena secures serves the citizens of Lorena. This ordinance was enabled due to the large number of request that Lorena's utility department receives for water meters outside the City's Certificate of Convenience and Necessity (CCN), and outside the incorporated city limits.

**Current Information:**

The City of Lorena will continue to follow all state regulations for serving water inside the City's CCN. These regulations do change occasionally; however, they are closely monitored to ensure that Lorena is always up to date with the most current version of the regulations. This ordinance does not hinder anyone inside the city limits, or inside Lorena's CCN from receiving water from the City of Lorena.

**Recommendation:**

The City staff recommends the City Council adopt ordinance 2024-0819-02 to renew the current ordinance that is in place that prohibits connections to the City of Lorena water system that are both outside the incorporated city limits, and outside the bounded CCN area #10030.

**AN ORDINANCE OF THE CITY OF LORENA, TEXAS IMPOSING A MORATORIUM ON THE CONNECTION OF PROPERTY OUTSIDE THE CITY LIMITS OF THE CITY OF LORENA, TEXAS, WHICH IS ALSO OUTSIDE THE CITY'S CERTIFIED AREA TO THE CITY OF LORENA'S WATER SUPPLY SYSTEM; PROVIDING FOR A TERMINATION DATE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Lorena, Texas finds that it is in the best interest of the City and its citizens to provide a safe and adequate water supply for the citizens and businesses located within the city limits of the City of Lorena ("the City") and within those areas outside the City's limits which are within the area covered by the City's Certificate of Convenience and Necessity ("the City's Certificated Area"); and

**WHEREAS**, the groundwater conservation district has advised the City that its aquifer may be dry or unusable by 2030; and

**WHEREAS**, the only water supplies currently available to the City are those from the City's aquifer and the raw water rights owned by the City from the Brazos River Authority; and

**WHEREAS**, until the City can secure and ensure long-term supplies of water adequate to serve the citizens and businesses located within the city limits of the City or located outside the city limits of the City but within the City's Certificated Area, the provision of new water connections to citizens and business which are both outside the city limits of the City and outside the City's certificated area may cause the City to be unable to provide a safe and adequate water supply to the citizens and businesses located within the city limits of the City and located outside the City's limits but within the City's Certificated Area; and

**WHEREAS**, because the City has not zoned any property outside its city limits for residential or commercial land use, a moratorium on new water connections outside the city limits of the City and outside the City's Certificated Area therefore will not impose a moratorium on property that has been approved for the development of residential or commercial property; and

**WHEREAS**, the City Council finds that it is in the best interest of the City to impose a moratorium on new water connections outside the city limits of the City in areas which are also outside the City's Certificated Area until such time as the City can secure and ensure long-term supplies of water adequate to serve the citizens and businesses located within the city limits of the City and within the City's Certificated Area in the future; and

**WHEREAS**, upon full review by the City Council of all matters related thereto, the City Council is of the opinion that the public interest will be served by imposing a moratorium on new water connections outside the city limits of the City in areas which are outside the City's Certificated Area until such time as the City can secure and ensure long-term supplies of water adequate to serve the citizens and businesses located within the city limits of the City and within the City's Certificated Area.

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

**Section 1.** The foregoing recitals are hereby made findings of fact and incorporated herein for all purposes. Based on these findings, the City Council hereby establishes a moratorium on the issuance of new water connections to the City's water system for any property located outside of the city limits of the City which is also outside of the City's Certificated Area.

**Section 2.** Except as otherwise provided herein, and extending for the duration of this ordinance, no City employee, officer, agent, department, board, or commission of the City shall accept for filing any applications for the issuance of one or more water connections to any property located outside the city limits of the City in areas which are outside the City's Certificated Area. Applications, together with any documents or fees accompanying the applications, which are submitted during the duration of this ordinance, shall be returned to the applicant as unfiled.

**Section 3.** Unless the City Council determines to extend the duration of this ordinance or to terminate it sooner, the provisions of this ordinance shall be in effect from the date of passage until one year after its passage.

**Section 4.** It is the intention of the City Council that this ordinance and every provision thereof shall be considered severable, and the invalidity of any section, clause, or provision or part or portion of any section, clause or provision of this ordinance shall not affect the validity of any other portion of this ordinance.

**Section 5.** Any and all ordinances, orders, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent of any conflict herewith.

**Section 6.** This ordinance shall be effective immediately upon adoption.

**PASSED AND ADOPTED this 19<sup>th</sup> day of August 2024.**

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Tommy Ross, Mayor

Attest:

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Monica Hendrix, City Secretary

**Subject:** Discussion and possible further direction for infrastructure improvements in the southern most areas of the Lorena water system.

**Background Information:**

In May of 2024, the City Council gave direction to City Staff to obtain further information related to needed infrastructure improvements in the southern most areas of the Lorena water system.

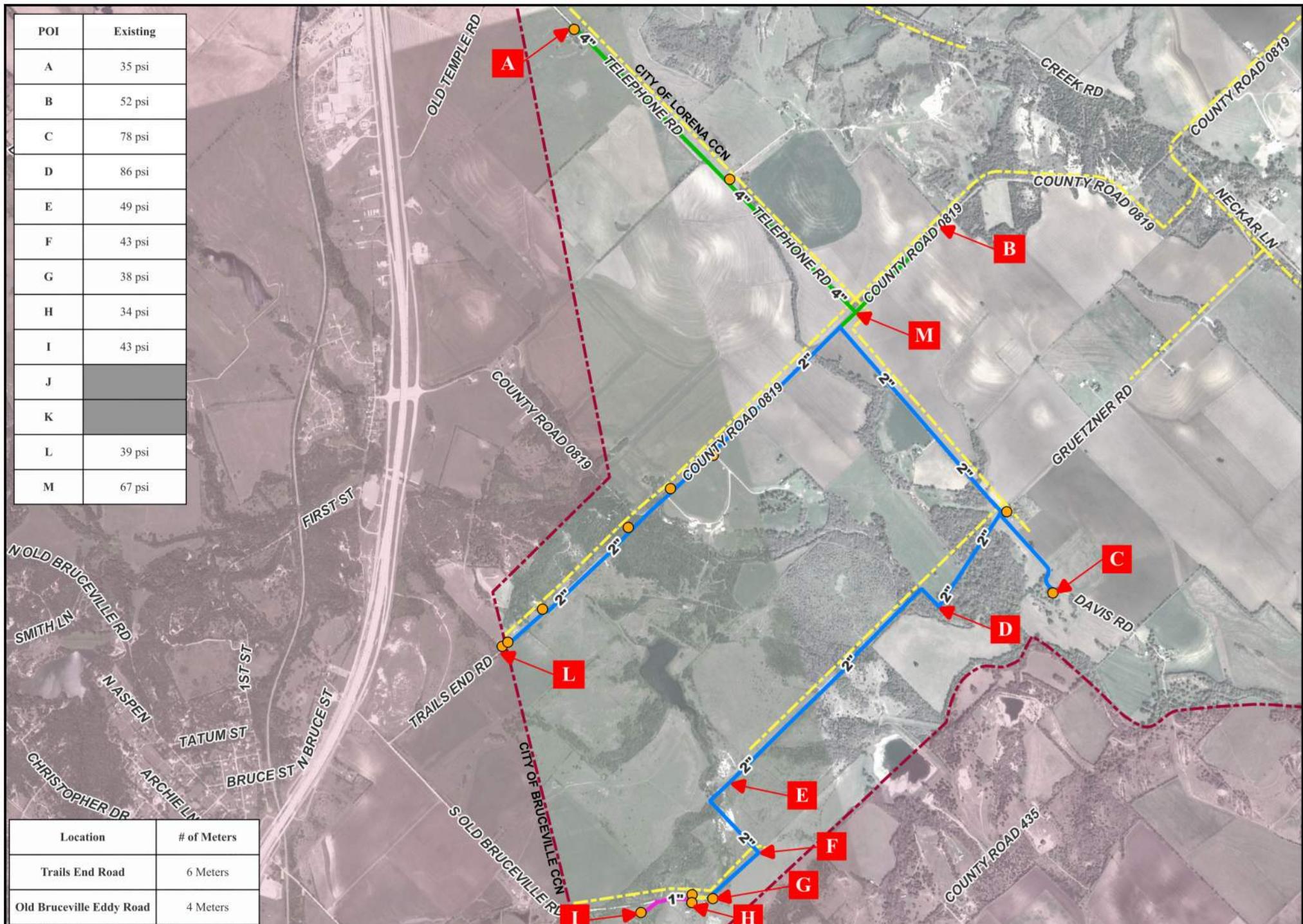
**Current Finding:**

In conjunction with the City Engineer, City Staff has identified the areas of infrastructure improvements and the costs associated with them. The opinion of probable costs (OPCs) provided by the City's Engineer are attached to this council write-up. There are several OPCs with several different options, all of which cost over a million dollars. The City Engineer will be at the City Council meeting to further discuss in depth the details of all OPC's and how those relate to compliance with TCEQ and what each means for the future capacity of the Lorena water system.

**Recommendation:**

City Staff would like further direction from the City Council as to what direction the Council would like to proceed in future planning for infrastructure improvements for the most southern areas of the Lorena water system.

POI	Existing
A	35 psi
B	52 psi
C	78 psi
D	86 psi
E	49 psi
F	43 psi
G	38 psi
H	34 psi
I	43 psi
J	
K	
L	39 psi
M	67 psi



Location	# of Meters
Trails End Road	6 Meters
Old Bruceville Eddy Road	4 Meters

CITY OF LORENA  
WATER MODELING REQUEST - EXISTING

KASBERG, PATRICK & ASSOCIATES, LP  
CONSULTING ENGINEERS  
FIRM REGISTRATION NO. F-510



1' = 2000'

Legend:

- 1" Waterline
- 3" Waterline
- 1.5" Waterline
- 4" Waterline
- 2" Waterline
- Bruceville Eddy CCN
- Lorena CCN
- Customer Meters

**CITY OF LORENA**  
**WATER SERVICE STUDY**  
**2" Waterline Improvements**  
**EXTENSION OF SERVICE PRELIMINARY OPINION OF COST**

<b>Item No.</b>	<b>Description</b>	<b>Estimated Quantity</b>	<b>Unit Price</b>	<b>Extension Total</b>
1	Mobilization, Bonds and Insurance	100% LS	\$ 49,000.00	\$ 49,000.00
2	Right-of-Way Preparation	172 STA	100.00	17,200.00
3	SW3P Preparation	100% LS	1,500.00	1,500.00
4	SW3P Implementation	100% LS	34,400.00	34,400.00
5	Traffic Control Plan Preparation	100% LS	1,500.00	1,500.00
6	Traffic Control Plan Implementation	100% LS	17,200.00	17,200.00
7	Trench Safety Plan Preparation	100% LS	1,000.00	1,000.00
8	Trench Safety Implementation (Pipe)	17,200 LF	1.50	25,800.00
9	Trench Safety Implementation (Bore Pits)	3,000 SF	1.50	4,500.00
10	Clean-Up and Final Grading	17,200 LF	2.00	34,400.00
11	Provide Record Drawings	100% LS	1,000.00	1,000.00
12	2" Water Line (Pipe, Gate Valves, and Fittings)	17,200 LF	20.50	352,600.00
13	Directional Bore	800 LF	400.00	320,000.00
14	Reconnect Water Service Connections	10 EA	750.00	7,500.00
15	Cut and Cap Existing 2" Waterline	4 EA	500.00	2,000.00
16	4" Steel Encasement by Bore	115 LF	300.00	34,500.00
17	Removal and Replacement of Gravel	200 LF	40.00	8,000.00
18	Miscellaneous	100% LS	73,500.00	73,500.00

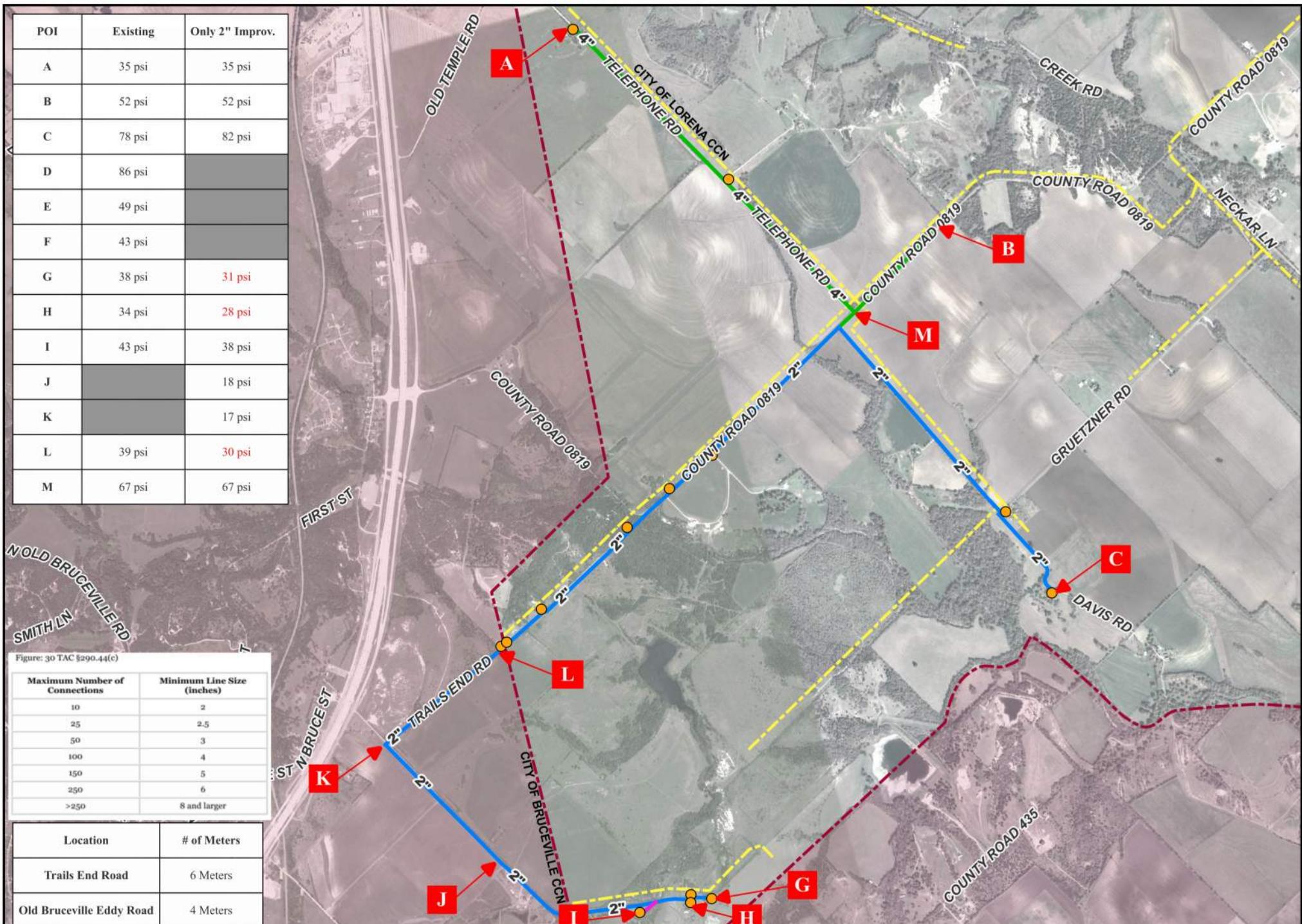
Construction Cost	\$ 985,600.00
Contingencies (10%)	\$ 98,560.00
<b>Construction Costs Use</b>	<b>\$ 1,090,000.00</b>

Engineering Services, Environmental, Legal, and Contingencies	\$ 150,000.00
<b>Professional Services Use</b>	<b>\$ 150,000.00</b>

USE	\$	<b>1,240,000.00</b>
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\* The waterline cost per LF includes valves and fittings.

POI	Existing	Only 2" Improv.
A	35 psi	35 psi
B	52 psi	52 psi
C	78 psi	82 psi
D	86 psi	
E	49 psi	
F	43 psi	
G	38 psi	31 psi
H	34 psi	28 psi
I	43 psi	38 psi
J		18 psi
K		17 psi
L	39 psi	30 psi
M	67 psi	67 psi



CITY OF LORENA  
WATER MODELING REQUEST - 2" IMPROVEMENTS

KASBERG, PATRICK & ASSOCIATES, LP  
CONSULTING ENGINEERS  
FIRM REGISTRATION NO. F-510



1' = 2000'

1" Waterline      3" Waterline      Bruceville Eddy CCN  
 1.5" Waterline      4" Waterline      Lorena CCN  
 2" Waterline      Customer Meters

**CITY OF LORENA**  
**WATER SERVICE STUDY**  
**3" and 2" Waterline Improvements**  
**EXTENSION OF SERVICE PRELIMINARY OPINION OF COST**

Item No.	Description	Estimated	Unit	Extension
		Quantity	Price	Total
1	Mobilization, Bonds and Insurance	100% LS	\$ 52,000.00	\$ 52,000.00
2	Right-of-Way Preparation	172 STA	100.00	17,200.00
3	SW3P Preparation	100% LS	1,500.00	1,500.00
4	SW3P Implementation	100% LS	34,400.00	34,400.00
5	Traffic Control Plan Preparation	100% LS	1,500.00	1,500.00
6	Traffic Control Plan Implementation	100% LS	17,200.00	17,200.00
7	Trench Safety Plan Preparation	100% LS	1,000.00	1,000.00
8	Trench Safety Implementation (Pipe)	17,200 LF	1.50	25,800.00
9	Trench Safety Implementation (Bore Pits)	3,000 SF	1.50	4,500.00
10	Clean-Up and Final Grading	17,200 LF	2.00	34,400.00
11	Provide Record Drawings	100% LS	1,000.00	1,000.00
12	3" Water Line (Pipe, Gate Valves, and Fittings)	8,000 LF	25.00	200,000.00
13	2" Water Line (Pipe, Gate Valves, and Fittings)	9,200 LF	20.50	188,600.00
14	Directional Bore	800 LF	400.00	320,000.00
15	Reconnect Water Service Connections	10 EA	750.00	7,500.00
16	Cut and Cap Existing 2" Waterline	4 EA	500.00	2,000.00
17	6" Steel Encasement by Bore	60 LF	350.00	21,000.00
18	4" Steel Encasement by Bore	55 LF	300.00	16,500.00
19	Removal and Replacement of Gravel	200 LF	40.00	8,000.00
20	Miscellaneous	100% LS	78,000.00	78,000.00

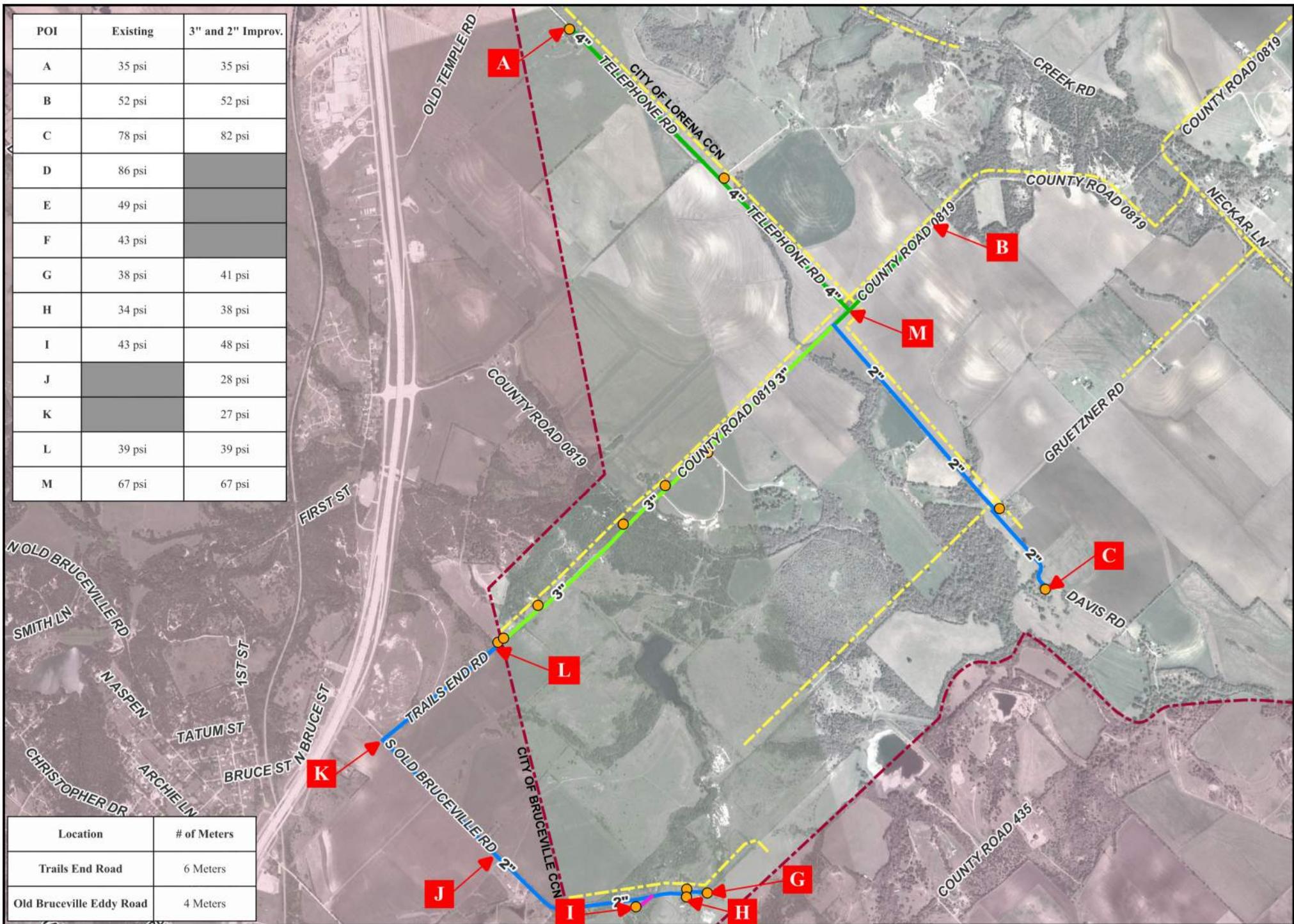
Construction Cost	\$ 1,032,100.00
Contingencies (10%)	\$ 103,210.00
<b>Construction Costs Use</b>	<b>\$ 1,140,000.00</b>

Engineering Services, Environmental, Legal, and Contingencies	\$ 160,000.00
<b>Professional Services Use</b>	<b>\$ 160,000.00</b>

USE	\$ 1,300,000.00
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\* The waterline cost per LF includes valves and fittings.

POI	Existing	3" and 2" Improv.
A	35 psi	35 psi
B	52 psi	52 psi
C	78 psi	82 psi
D	86 psi	
E	49 psi	
F	43 psi	
G	38 psi	41 psi
H	34 psi	38 psi
I	43 psi	48 psi
J		28 psi
K		27 psi
L	39 psi	39 psi
M	67 psi	67 psi



Location	# of Meters
Trails End Road	6 Meters
Old Bruceville Eddy Road	4 Meters

CITY OF LORENA  
WATER MODELING REQUEST - 3"/2" IMPROVEMENTS

KASBERG, PATRICK & ASSOCIATES, LP  
CONSULTING ENGINEERS  
FIRM REGISTRATION NO. F-510



1' = 2000'

1" Waterline    3" Waterline    2" Waterline    Customer Meters  
1.5" Waterline    4" Waterline    NECKAR LN    Lorena CCN  
Lorena CCN

**CITY OF LORENA**  
**WATER SERVICE STUDY**  
**4" and 2" Waterline Improvements**  
**EXTENSION OF SERVICE PRELIMINARY OPINION OF COST**

Item No.	Description	Estimated	Unit	Extension
		Quantity	Price	Total
1	Mobilization, Bonds and Insurance	100% LS	\$ 56,000.00	\$ 56,000.00
2	Right-of-Way Preparation	172 STA	100.00	17,200.00
3	SW3P Preparation	100% LS	1,500.00	1,500.00
4	SW3P Implementation	100% LS	34,400.00	34,400.00
5	Traffic Control Plan Preparation	100% LS	1,500.00	1,500.00
6	Traffic Control Plan Implementation	100% LS	17,200.00	17,200.00
7	Trench Safety Plan Preparation	100% LS	1,000.00	1,000.00
8	Trench Safety Implementation (Pipe)	17,200 LF	1.50	25,800.00
9	Trench Safety Implementation (Bore Pits)	3,000 SF	1.50	4,500.00
10	Clean-Up and Final Grading	17,200 LF	2.00	34,400.00
11	Provide Record Drawings	100% LS	1,000.00	1,000.00
12	4" Water Line (Pipe, Gate Valves, and Fittings)	8,000 LF	33.50	268,000.00
13	2" Water Line (Pipe, Gate Valves, and Fittings)	9,200 LF	20.50	188,600.00
14	Directional Bore	800 LF	400.00	320,000.00
15	Reconnect Water Service Connections	10 EA	750.00	7,500.00
16	Cut and Cap Existing 2" Waterline	4 EA	500.00	2,000.00
17	8" Steel Encasement by Bore	60 LF	400.00	24,000.00
18	4" Steel Encasement by Bore	55 LF	300.00	16,500.00
19	Removal and Replacement of Gravel	200 LF	40.00	8,000.00
20	Miscellaneous	100% LS	84,000.00	84,000.00

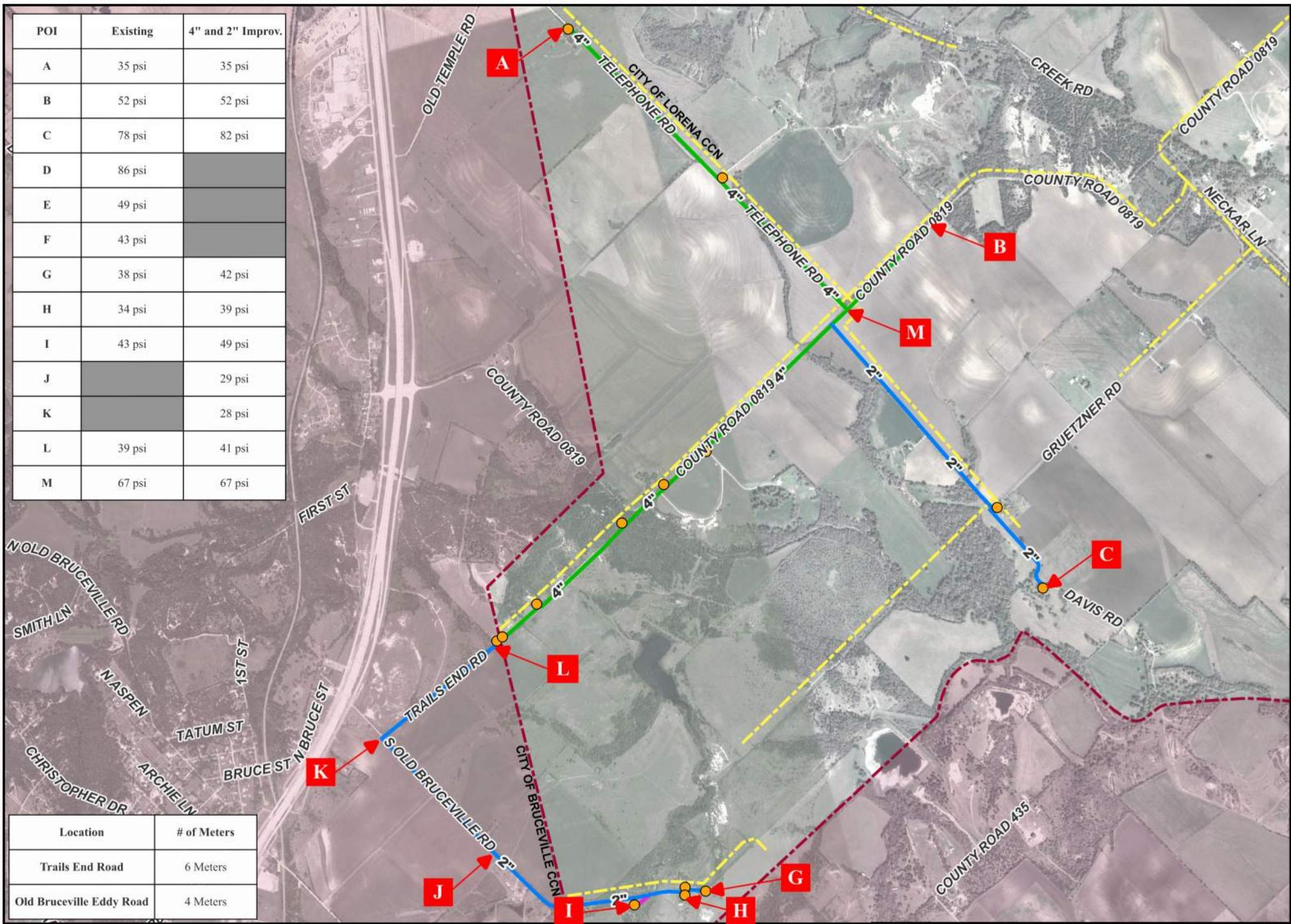
Construction Cost	\$ 1,113,100.00
Contingencies (10%)	\$ 111,310.00
<b>Construction Costs Use</b>	<b>\$ 1,230,000.00</b>

Engineering Services, Environmental, Legal, and Contingencies	\$ 170,000.00
<b>Professional Services Use</b>	<b>\$ 170,000.00</b>

<b>USE</b>	<b>\$ 1,400,000.00</b>
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\* The waterline cost per LF includes valves and fittings.

POI	Existing	4" and 2" Improv.
A	35 psi	35 psi
B	52 psi	52 psi
C	78 psi	82 psi
D	86 psi	
E	49 psi	
F	43 psi	
G	38 psi	42 psi
H	34 psi	39 psi
I	43 psi	49 psi
J		29 psi
K		28 psi
L	39 psi	41 psi
M	67 psi	67 psi



Location	# of Meters
Trails End Road	6 Meters
Old Bruceville Eddy Road	4 Meters

CITY OF LORENA  
WATER MODELING REQUEST - 4"/2" IMPROVEMENTS

KASBERG, PATRICK & ASSOCIATES, LP  
CONSULTING ENGINEERS  
FIRM REGISTRATION NO. F-510



1' = 2000'

Legend:

- 1" Waterline
- 3" Waterline
- 1.5" Waterline
- 4" Waterline
- 2" Waterline
- Customer Meters
- Bruceville Eddy CCN
- Lorena CCN

**CITY OF LORENA**  
**WATER SERVICE STUDY**  
**4" and 3" Waterline Improvements**  
**EXTENSION OF SERVICE PRELIMINARY OPINION OF COST**

Item No.	Description	Estimated	Unit	Extension
		Quantity	Price	Total
1	Mobilization, Bonds and Insurance	100% LS	\$ 58,000.00	\$ 58,000.00
2	Right-of-Way Preparation	172 STA	100.00	17,200.00
3	SW3P Preparation	100% LS	1,500.00	1,500.00
4	SW3P Implementation	100% LS	34,400.00	34,400.00
5	Traffic Control Plan Preparation	100% LS	1,500.00	1,500.00
6	Traffic Control Plan Implementation	100% LS	17,200.00	17,200.00
7	Trench Safety Plan Preparation	100% LS	1,000.00	1,000.00
8	Trench Safety Implementation (Pipe)	17,200 LF	1.50	25,800.00
9	Trench Safety Implementation (Bore Pits)	3,000 SF	1.50	4,500.00
10	Clean-Up and Final Grading	17,200 LF	2.00	34,400.00
11	Provide Record Drawings	100% LS	1,000.00	1,000.00
12	4" Water Line (Pipe, Gate Valves, and Fittings)	8,000 LF	33.50	268,000.00
13	3" Water Line (Pipe, Gate Valves, and Fittings)	9,200 LF	25.00	230,000.00
14	Directional Bore	800 LF	400.00	320,000.00
15	Reconnect Water Service Connections	10 EA	750.00	7,500.00
16	Cut and Cap Existing 2" Waterline	4 EA	500.00	2,000.00
17	8" Steel Encasement by Bore	60 LF	400.00	24,000.00
18	6" Steel Encasement by Bore	55 LF	350.00	19,250.00
19	Removal and Replacement of Gravel	200 LF	40.00	8,000.00
20	Miscellaneous	100% LS	87,000.00	87,000.00

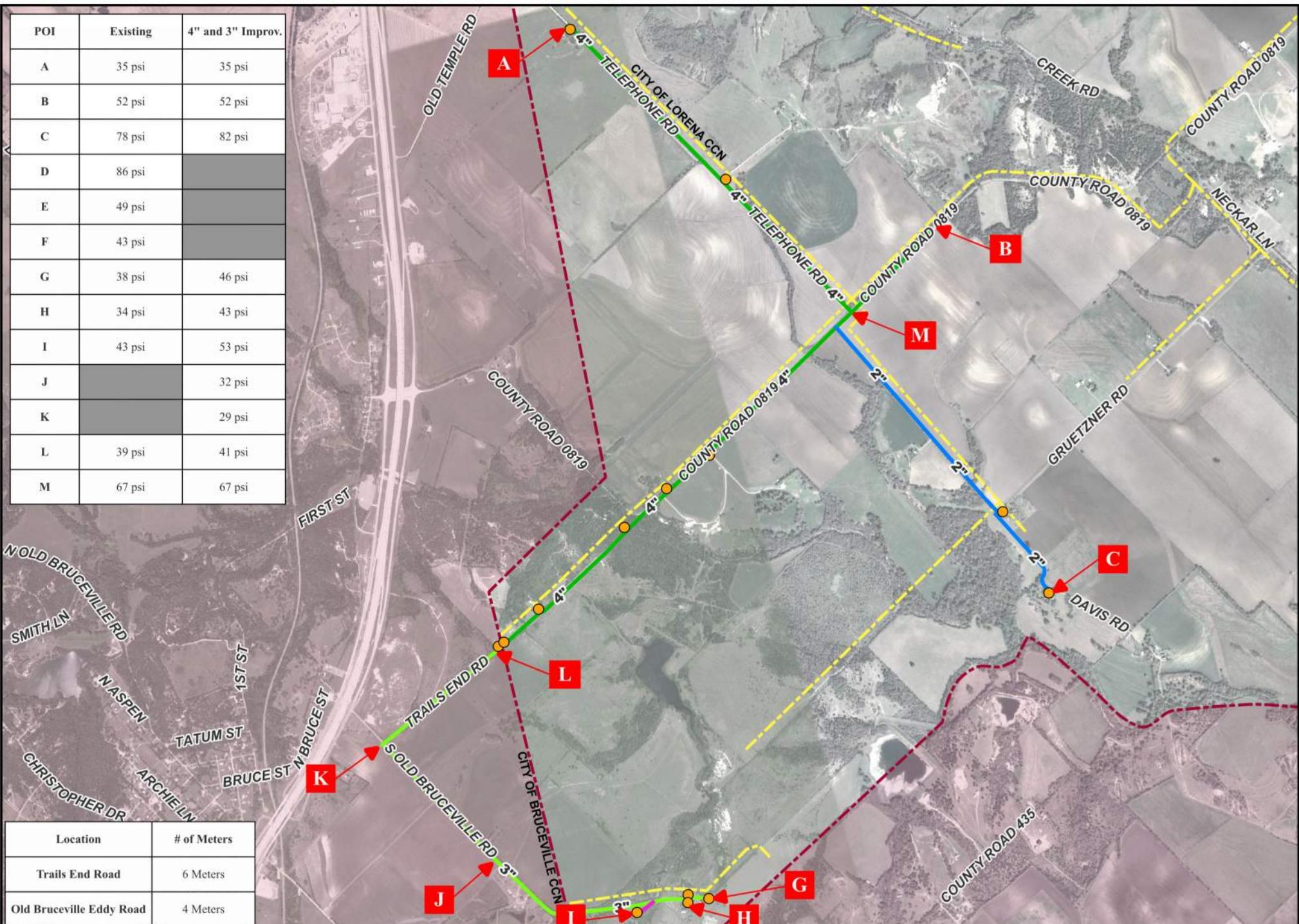
Construction Cost	\$ 1,162,250.00
Contingencies (10%)	\$ 116,225.00
<b>Construction Costs Use</b>	<b>\$ 1,280,000.00</b>

Engineering Services, Environmental, Legal, and Contingencies	\$ 180,000.00
<b>Professional Services Use</b>	<b>\$ 180,000.00</b>

<b>USE</b>	<b>\$ 1,460,000.00</b>
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\* The waterline cost per LF includes valves and fittings.

POI	Existing	4" and 3" Improv.
A	35 psi	35 psi
B	52 psi	52 psi
C	78 psi	82 psi
D	86 psi	
E	49 psi	
F	43 psi	
G	38 psi	46 psi
H	34 psi	43 psi
I	43 psi	53 psi
J		32 psi
K		29 psi
L	39 psi	41 psi
M	67 psi	67 psi



Location	# of Meters
Trails End Road	6 Meters
Old Bruceville Eddy Road	4 Meters

CITY OF LORENA  
WATER MODELING REQUEST - 4"/3" IMPROVEMENTS

KASBERG, PATRICK & ASSOCIATES, LP  
CONSULTING ENGINEERS  
FIRM REGISTRATION NO. F-510



1' = 2000'

1" Waterline    3" Waterline    4" Waterline  
1.5" Waterline    2" Waterline    Customer Meters  
Bruceville Eddy CCN    Lorena CCN

**CITY OF LORENA**  
**WATER SERVICE STUDY**  
**4" Waterline Improvements**  
**EXTENSION OF SERVICE PRELIMINARY OPINION OF COST**

<b>Item No.</b>	<b>Description</b>	<b>Estimated Quantity</b>	<b>Unit Price</b>	<b>Extension Total</b>
1	Mobilization, Bonds and Insurance	100% LS	\$ 63,000.00	\$ 63,000.00
2	Right-of-Way Preparation	172 STA	100.00	17,200.00
3	SW3P Preparation	100% LS	1,500.00	1,500.00
4	SW3P Implementation	100% LS	34,400.00	34,400.00
5	Traffic Control Plan Preparation	100% LS	1,500.00	1,500.00
6	Traffic Control Plan Implementation	100% LS	17,200.00	17,200.00
7	Trench Safety Plan Preparation	100% LS	1,000.00	1,000.00
8	Trench Safety Implementation (Pipe)	17,200 LF	1.50	25,800.00
9	Trench Safety Implementation (Bore Pits)	3,000 SF	1.50	4,500.00
10	Clean-Up and Final Grading	17,200 LF	2.00	34,400.00
11	Provide Record Drawings	100% LS	1,000.00	1,000.00
12	4" Water Line (Pipe, Gate Valves, and Fittings)	17,200 LF	33.50	576,200.00
13	Directional Bore	800 LF	400.00	320,000.00
14	Reconnect Water Service Connections	10 EA	750.00	7,500.00
15	Cut and Cap Existing 2" Waterline	4 EA	500.00	2,000.00
16	8" Steel Encasement by Bore	115 LF	400.00	46,000.00
17	Removal and Replacement of Gravel	200 LF	40.00	8,000.00
18	Miscellaneous	100% LS	94,500.00	94,500.00

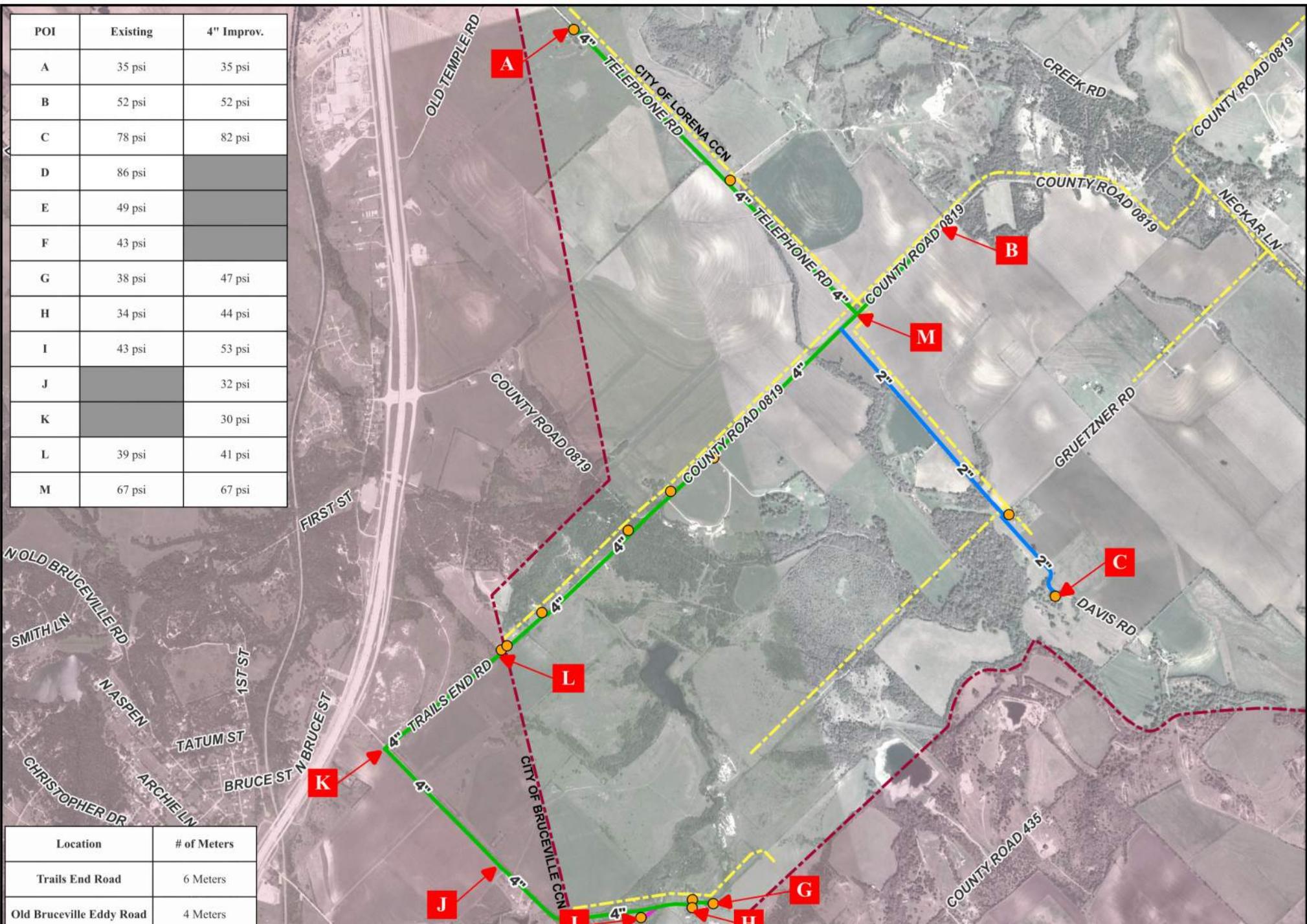
Construction Cost	\$ 1,255,700.00
Contingencies (10%)	\$ 125,570.00
<b>Construction Costs Use</b>	<b>\$ 1,390,000.00</b>

Engineering Services, Environmental, Legal, and Contingencies	\$ 189,000.00
<b>Professional Services Use</b>	<b>\$ 190,000.00</b>

<b>USE</b>	<b>\$ 1,580,000.00</b>
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\* The waterline cost per LF includes valves and fittings.

POI	Existing	4" Improv.
A	35 psi	35 psi
B	52 psi	52 psi
C	78 psi	82 psi
D	86 psi	
E	49 psi	
F	43 psi	
G	38 psi	47 psi
H	34 psi	44 psi
I	43 psi	53 psi
J		32 psi
K		30 psi
L	39 psi	41 psi
M	67 psi	67 psi



CITY OF LORENA  
WATER MODELING REQUEST - 4" IMPROVEMENTS

KASBERG, PATRICK & ASSOCIATES, LP  
CONSULTING ENGINEERS  
FIRM REGISTRATION NO. F-510



1' = 2000'

1" Waterline 3" Waterline  
1.5" Waterline 4" Waterline  
2" Waterline Customer Meters  
Bruceville Eddy CCN Lorena CCN

# LORENA POLICE DEPARTMENT



COUNCIL REPORT  
JULY 2024

# CALLS FOR SERVICE BY TYPE – JULY 2024

DESCRIPTION	# OF CALLS
BURGLAR ALARM	2
ABANDONED VEHICLE	2
ACCIDENT	7
ANIMAL BITE	1
ASSIST CITIZEN	4
ASSIST MOTORIST	22
ASSIST OTHER AGENCIES	15
ASSIST OTHER AGENCIES-K9	3
ATTENDED DEATH	1
BURGLARY	1
CRO-TALK TO GROUP	1
DISTURBANCE	1
DOMESTIC DISTURBANCE	1
EMS	12
EQUIPMENT SERVICE	1
FIRE	3
FIRE ALARM	1
FIRE TRAINING	1
FOLLOW UP	10
FOOT PATROL	10
HOLD UP ALARM	1
INVESTIGATION OF INSANITY	1
RECKLESS DRIVING	1
SMOKE	1
SUSPICIOUS CIRCUMSTANCES	1
SUSPICIOUS PERSON	1
SUSPICIOUS VEHICLE	7
TERRORISTIC THREAT	1
THEFT	1
TRAFFIC COMPLAINTS	13
TRAFFIC HAZARD	10
VCO – DOG	2
WELFARE CONCERN	7
<b>TOTAL</b>	<b>146</b>

# CALLS FOR SERVICE – DETAILED

July 1, 2024 – Assist Other Agency. Called out three times to a local residence to assist constables serve documents to a resident and to standby by while resident removed personal property.

July 2, 2024 – Harassment. Caller wanted to report possible harassment occurring on a social media platform. Caller was informed on ways to block the unwanted contact.

July 3, 2024 – Traffic Hazard on Interstate 35. 911 caller reported a tire in a lane of traffic on the interstate. Officer removed the tire from the road.

July 10, 2024 – Welfare Concern. Caller reported a juvenile sitting on the side of the road near the school. Officer checked on juvenile and he refused any assistance and walked to his residence nearby.

July 12, 2024 – Welfare Concern. Caller reported seeing a male and female walking in opposite directions on Cooksey Lane and requested an officer check on the situation. Officer discovered the male and female had been in an argument, and each had walked away from their residence to prevent further arguing. Lorena officer and sheriff deputies later responded to another call of a suicidal person, who was transported to a hospital for treatment.

July 16, 2024 – Suspicious Person. Resident reported seeing an unknown male on his Ring camera walking around the resident's house. Officer was unable to locate the unknown male in the area.

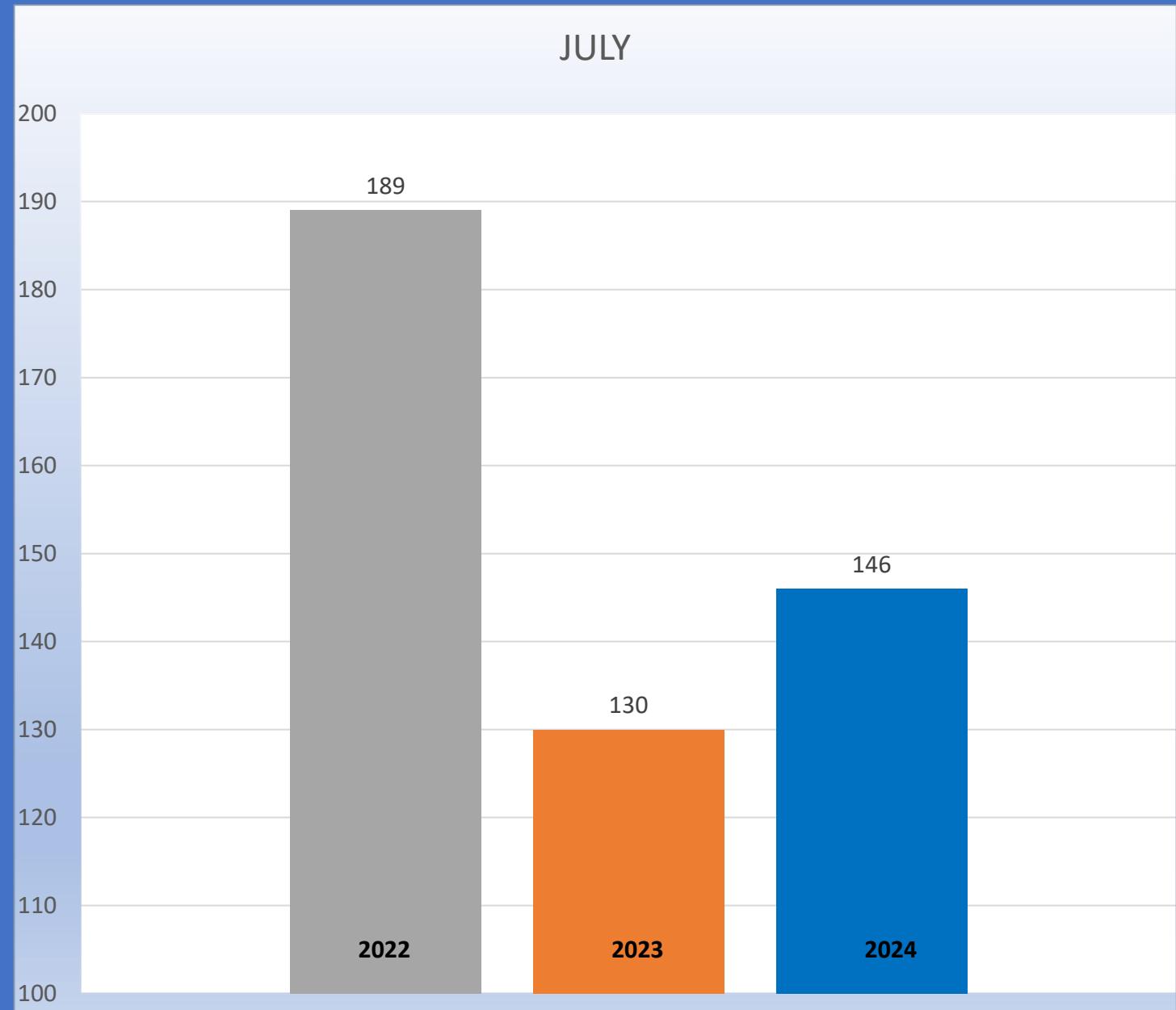
July 23, 2024 – Suspicious Vehicle. Report of a male subject yelling loudly inside a delivery truck parked near the caller's driveway. Officer Serrato responded and spoke to a FED-EX employee inside the delivery truck, who stated he was having an argument with his wife on the phone.

July 29, 2024 – Suspicious Vehicle. Caller reported a vehicle at the park that was pulled up beyond where vehicles are allowed to park. Officer responded and found a female in the parked car who stated she was just parked there to apply her makeup.

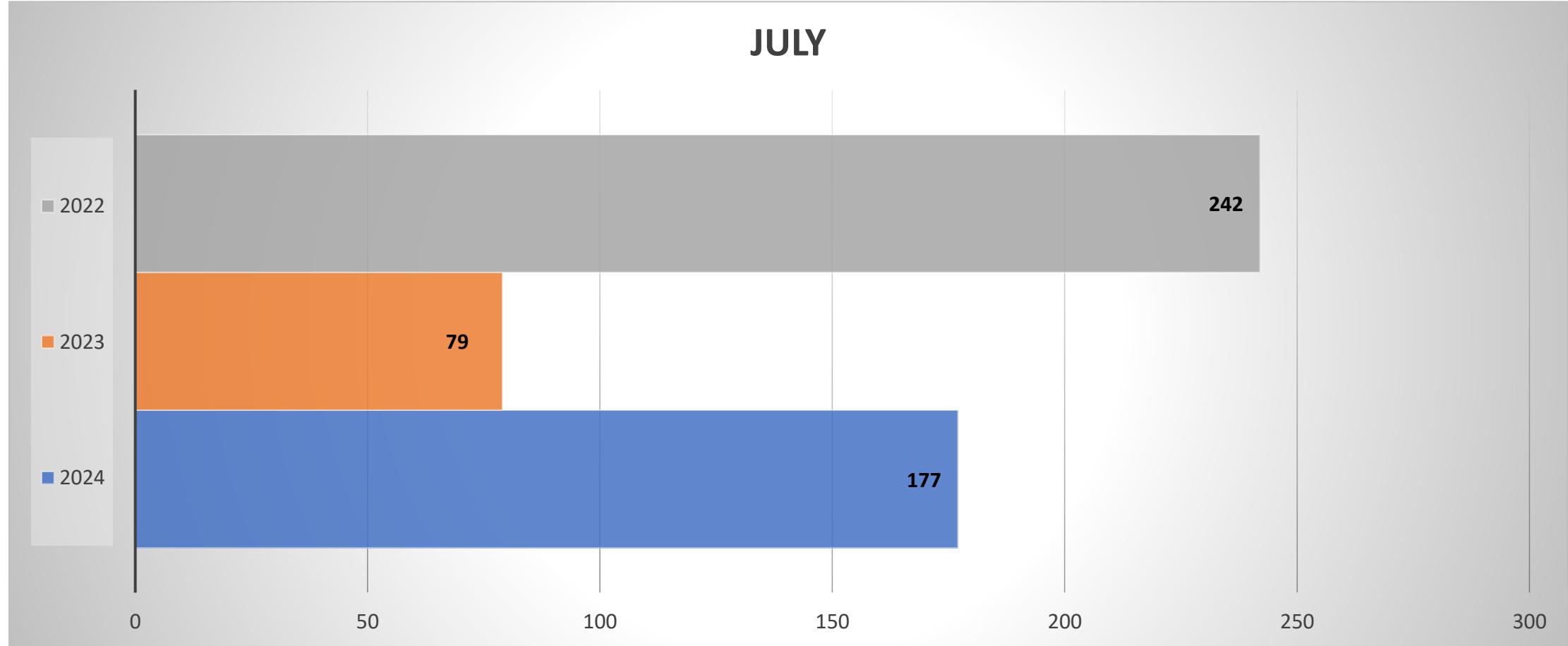
July 30, 2024 – Traffic Complaint . Caller reported a U-Haul trailer with a vehicle being towed behind it traveling slowly on the interstate with people riding in the vehicle being towed. Officer located the vehicle, the occupants were resituated and continued on their way.



# CALLS FOR SERVICE - GRAPH



# TRAFFIC STOPS BY LORENA POLICE



# ARRESTS

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- June 4, 2024 - Arrest made by outside agency on our warrant on a previous theft report.
- July 7, 2024 – DWI. A traffic stop was conducted on a vehicle traveling 110mph on Interstate 35. The driver was found to be intoxicated and arrested.
- July 21, 2024 - DWI. A traffic stop was conducted on a vehicle traveling 94mph on Interstate 35. The driver was found to be intoxicated and arrested.
- July 24, 2024 – Arrest made by outside agency on our warrant for Racing on Highway.
- July 27, 2024 – DWI. A traffic stop was conducted on a vehicle traveling on Interstate 35. The driver was observed changing lanes abruptly and failing to signal lane changes. The driver was found to be intoxicated and arrested.
- July 30, 2024 – Evading Arrest, Human Smuggling warrant, Poss. Marijuana, UCW S/B IH-35 mm 323.- Officer observed vehicle speeding, 86mph, and driver not wearing seatbelt. Traffic stop initiated but vehicle attempted to evade. Subject was finally stopped in Temple where he fled on foot but was apprehended shortly thereafter. Subject had loaded .40 caliber firearm in vehicle as well as marijuana. Warrant from Uvalde for human smuggling of a person under 18 yoa. Subject arrested and transported to MCSO Jail.
- July 31, 2024 - Assault family violence impeding breath. S. Old Temple Area. Married couple got into altercation where husband had put wife in a “choke hold”, impeding breath and causing injury. Male suspect arrested and taken to MCSO Jail.

- **TOTAL ARRESTS - 7**

# INVESTIGATIONS

- July 2, 2024 – Animal Bite. A local resident reported being bitten by a neighbor's dog and was treated at a local clinic. The dog was confirmed to be up to date on vaccinations and quarantined with the owners. Owner was issued a written warning for Dog at Large.
- July 5, 2024 – Burglary of Building. Caller reported an unknown masked subject broke into their business and took a bag of cash. Case is active and currently being investigated.
- July 8, 2024 – Found Property. A wallet was turned in by a local resident after finding the wallet on the side of the road. Owner has been contacted and stated he will come pick up his wallet.
- July 11, 2024 – CPS Referral. Report received by Child Protective Services of possible neglect/abuse of a child. Investigation is active and ongoing.
- July 13, 2024 – Deadly Conduct. Caller reported a road rage type incident where it was believed another driver possibly displayed a handgun at the caller. Investigation is active and ongoing.

Side note: 126 reports were completed in July. Majority were follow-ups to cases that were previously inactive.

11 New cases reports pulled out of the 126 reports completed for July.



# K-9 DEPLOYMENT/SEIZURES

TOTAL DEPLOYMENTS - 5

DEPLOYMENT FOR NEIGHBORING AGENCIES - 3

LORENA UNIT DEPLOYMENTS - 2

SEIZURES OF DRUGS/DRUG PARAPHERNALIA: 10

SEIZURE OF CURRENCY - 0

DRUG TYPES: MARIJUANA - 4, METHAMPHETAMINE - 1, LIQUOR - 1, DRUG PARAPHERNALIA - 4



## NASRO/TASRO SCHOOL IN SAN MARCOS

- OFFICERS SAMI BULL AND MIKE DRUMMOND ATTENDED THE NATIONAL ASSOCIATION OF SCHOOL RESOURCE OFFICERS (NASRO) TRAINING HELD IN SAN MARCOS JULY 8<sup>TH</sup> THROUGH 12<sup>TH</sup>. NASRO IS DEDICATED TO MAKING SCHOOLS AND CHILDREN SAFER BY PROVIDING THE HIGHEST QUALITY TRAINING TO SCHOOL-BASED LAW ENFORCEMENT OFFICERS.



# DEPARTMENT TRAINING

- All department personnel completed training (Heat Stress) online throughout the month.