

City of Port Neches, Texas

Adopted Annual Budget

Fiscal Year 2020-2021

Mayor

Glenn Johnson

Council Members

Chris McMahon

Place 1

John Davenport

Place 3

Adam Anders

Place 2

Robert Arnold

Place 4

Julie Gauthier

Place 5

City Manager

Andre' Wimer

CITY of PORT NECHES, TEXAS
Adopted Annual Budget Fiscal Year 2020-2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$ 153,395 which is a 2.19 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$111,531.

The record vote adopting the FY 2020-2021 Budget:

For: Chris McMahan, Place 1; Adam Anders, Place 2; John Davenport, Place 3; Robert Arnold, Place 4; Julie Gauthier, Place 5

Present and Not Voting: Glenn Johnson, Mayor

Against: None

<u>TAX RATE SUMMARY</u>	<u>2019 Rate/\$100</u>	<u>2020 Rate/\$100</u>
Adopted Tax Rate	.727993	.735000
Effective Tax Rate/No New Revenue	.687058	.724825
Maintenance & Operations	.525753	.518604
Rollback Rate/Voter Approval Rate	.727993	.762513
Debt Tax Rate	.202240.	.216396

Total Amount of Municipal Debt Obligations Secured by Property Taxes: \$ 17,125,000

This information is provided pursuant to S.B. 656, effective for budgets adopted after September 1, 2013.

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August 20, 2020

Honorable Mayor Glenn Johnson
and Members of the City Council
City of Port Neches
P.O. Box 758
Port Neches, TX 77651

Dear Mayor Johnson and Members of the City Council:

I am pleased to present the proposed Fiscal Year 2020-2021 Annual Budget for the City of Port Neches. This document has been prepared in accordance with Article VIII, Section 8.02 of the City Charter and includes financial information regarding the General Fund, the Water and Sewer Fund, the Sanitation Fund, and other special funds maintained by the City. The proposed budget for FY 20-21 totals \$19,064,250.

The Annual Budget is a fiscal plan which reflects the programs, goals, and policies necessary to provide services to the citizens of Port Neches. The budget strives to balance the available resources of the City with the need to perform the activities requested by the public. While it would certainly be preferable to allocate additional resources to a variety of programs and projects, current and projected economic conditions create a situation whereby the assumption of additional expenditures should be carefully considered.

Budget Overview

The proposed FY 20-21 Annual Budget contains several funds necessary for the operation of the City. Specifically, please note the following:

General Fund: This fund contains those activities associated with primary governmental functions.

Water and Sewer Fund: This fund contains those activities which are associated with the operation of the City's water and wastewater utilities.

Sanitation Fund: This fund contains those activities which are associated with the operation of the City's solid waste functions.

Debt Service Fund: This fund allows for payment of bond principal and interest as a result of previously issued debt.

Economic Development Corporation Fund: This fund contains expenditures associated with the City's 4B economic development sales tax.

Street Maintenance Fund: This is a newly created fund which is a result of the November 2019 election that allowed for a dedicated sales tax for the particular purpose of street maintenance activities.

Through a combination of these funds, the mechanisms have been created which allow for the providing of services to the citizens of Port Neches.

General Fund

Revenues. Significant features include the following:

- The budget, as proposed, includes projected revenues of \$11,092,650 and anticipated expenditures of \$11,423,650.
- The proposed tax rate for FY 20-21 is \$0.735000/\$100 assessed valuation, which is slightly higher than the FY 19-20 rate. As a component of the proposed tax rate, \$0.518604/\$100 assessed valuation is dedicated to maintenance and operation expenditures. The total assessed valuation has been established as \$975,062,027, which reflects an increase of 0.003% as compared to the current year value of \$972,313,765.
- The proposed amount of property tax revenue is projected to be \$5,100,000 which reflects an increase of \$100,000.
- The proposed amount of industrial district contract revenue is anticipated to be \$3,100,000 which reflects a decrease of \$200,000 from FY 19-20. Industrial values have been impacted by the TPC incident, however, the total decline in valuation has been somewhat offset by other increases in taxable value as abatements near conclusion.
- The proposed amount of sales tax revenue is expected to be \$950,000 which is consistent as compared to FY 19-20.
- The proposed amount of franchise fees is projected to be \$745,000 which is consistent as compared to FY 19-20.
- The proposed amount of revenue resulting from transfers to the General Fund is \$363,000 as operational costs are assigned to the Water and Sewer Fund and the Sanitation Fund.

Expenditures. Significant features include the following:

- The proposed budget includes an allocation of \$482,400 as the City's contribution to the operation of Central Dispatch, which also includes the City's share of Information Technology services.

- The proposed budget includes \$46,000 for the purchase of one (1) Police Department patrol vehicle.
- The proposed budget includes \$57,600 in the Street Department for the street program.
- The proposed budget includes an expenditure of \$525,000 for costs associated with retiree insurance coverages.
- The proposed budget allocates \$35,000 for RiverFest expenditures in a single line item.
- The proposed budget includes funding in the amount of \$30,000 for both recurring and some one-time costs associated with the operation and maintenance of the public safety radio system.
- The proposed budget includes funding in the amount of \$20,000 for annual costs associated with the storm water management program.
- The proposed budget includes \$5,000 for potential expenses associated with either the Port Neches Riverfront Development Authority and/or the Port Neches Improvement District in anticipation of activity associated with the City's property.
- The proposed budget includes a transfer of \$132,530 to the Sick Leave Fund in order to assign funds to be utilized for the payment of accrued employee sick leave. Please note that there is an estimated liability for eligible employees that totals approximately \$2,000,000. Many of these employees could potentially retire in the next 3-5 years.

Water and Sewer Fund

The Water and Sewer Fund is categorized as an Enterprise Fund which necessitates that it should be financially self supporting.

Revenues. Significant features include the following:

- The total amount of Water and Sewer Fund revenue is anticipated to be \$3,605,000 with projected expenditures of the same amount. This amount reflects an increase of \$23,330 from the current fiscal year.
- While the proposed budget does not include a modification to the current rate structure, staff continues to monitor the long-term financial stability of the Water and Sewer Fund.

Expenditures. Significant features include the following:

- The proposed budget includes \$25,000 for equipment repairs and replacement at the Water Treatment Plant.
- The proposed budget includes \$25,000 for equipment repairs and replacement at the Wastewater Treatment Plant.

- The proposed budget includes \$30,000 for the purchase of water meters to continue the on-going replacement program.
- The proposed budget includes a transfer to the General Fund in the amount of \$263,000.
- The proposed budget includes a transfer to the Sick Leave Fund in the amount of \$60,000 in order to assign funds to be utilized for the payment of accrued employee sick leave.

Sanitation Fund

The Sanitation Fund is categorized as an Enterprise Fund which necessitates that it should be financially self supporting.

Revenues. Significant features include the following:

- The total amount of Sanitation Fund revenues is projected to be \$1,472,600 with anticipated expenditures of the same amount. This reflects an increase of \$6,800 from the current fiscal year.

Expenditures. Significant features include the following:

- The proposed budget includes the purchase of a garbage truck at a cost of \$230,000.
- The proposed budget includes the purchase of commercial dumpsters in the amount of \$25,000.
- The proposed budget includes a transfer to the General Fund in the amount of \$100,000.

Debt Service Fund

The debt service requirements for FY 20-21 equates to \$2,110,000. In terms of the tax rate, \$0.216396/\$100 assessed valuation is dedicated to fund this expense.

Economic Development Corporation Fund

The Port Neches Economic Development Corporation has a proposed budget of \$228,000. This amount reflects a reduction from previous year budgets due to a decrease in the dedicated sales tax allocation from one-half cent to one-quarter cent.

Street Maintenance Fund

The Street Maintenance Fund has been created to manage the revenues and expenditures associated with the one-quarter cent dedicated sales tax. The proposed budget totals \$225,000 with funds allocated for street maintenance activities.

Personnel

The proposed budget for FY 20-21 does include a two percent (2%) cost of living increase for employees and also allows eligible employees to receive a step increase. Funding for health insurance increased by \$44,053 from the current year due to changes to the premiums. Payment to the Texas Municipal Retirement System (TMRS) increased by \$31,888 due to an overall increase in payroll and an increase in the TMRS contribution rate from 13.19% to 13.93%. The total budgetary impact to each fund for these personnel related expenditures is as follows:

	<u>2% COLA</u>	<u>Step Increase</u>	<u>Total</u>
General Fund	\$114,523	\$92,345	\$206,868
Water and Sewer Fund	25,876	9,894	\$35,770
Sanitation Fund	8,951	5,570	\$14,521
Total	<u>\$149,350</u>	<u>\$107,809</u>	<u>\$257,159</u>

It is important to remain cognizant of anticipated financial liabilities associated with retiree health insurance and other post employment benefits. Additionally, based upon the previous actuarial analysis prepared for the City in accordance with GASB 45 requirements, the City would be potentially required to allocate approximately \$842,136/year to fully fund the cost of retiree health insurance.

Conclusion

As you are aware, many cities throughout the State and nation have encountered financial hardships as a result of declines in the energy sector and, more recently, due to the impacts of COVID-19. More specifically, Port Neches has also been financially affected by the TPC incident in November 2019. This combination of events has certainly created a challenging budgetary circumstance for the City. However, historically conservative fiscal practices and careful consideration of the long-term economic impacts of program and policy decisions have helped to minimize the immediate ramifications upon the City.

The proposed budget for FY 20-21, as presented, does include the budgeted use of reserve funds in the amount of \$331,000. This use of fund balance is intended to, in the short-term, negate the impacts of the energy sector downturn, the TPC incident, and COVID-19 upon the operational capabilities of the City in terms of providing continued and consistent services to Port Neches citizens.

The proposed FY 20-21 Annual Budget, as presented, continues to emphasize the recognition of work performed by City personnel in providing high quality services to the residents of Port Neches. As has

been the past practice, staff will continue to evaluate additional opportunities for enhanced cost containment as a matter of long-term financial viability.

In closing, I would like to especially thank Amy Guidroz, Finance Officer, and David Miller, Assistant City Manager, for their dedicated assistance in preparing this document.

Respectfully submitted,

André Wimer
City Manager

**FINANCIAL
SUMMARIES**

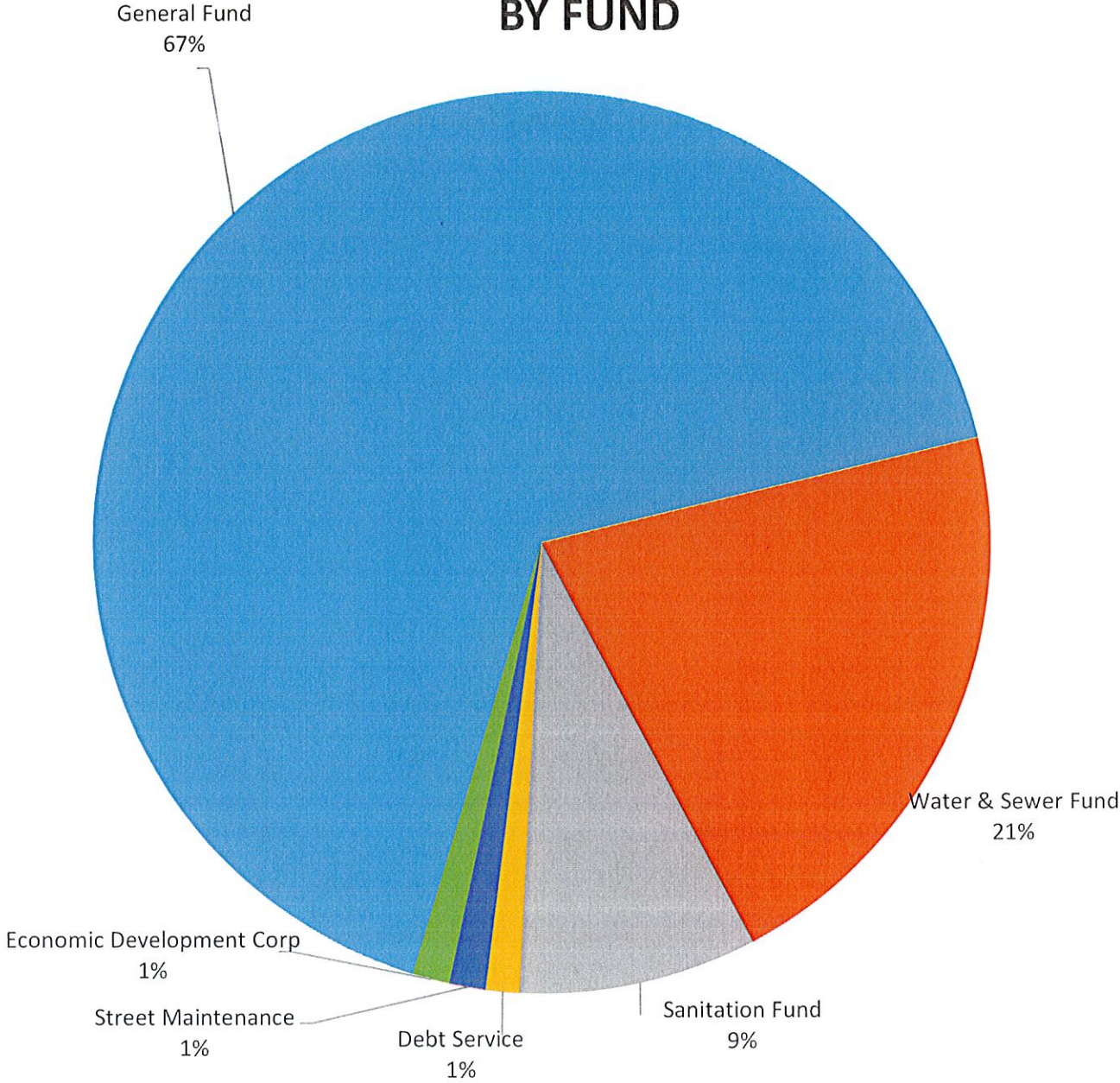
CONSOLIDATED BUDGET STATEMENT
FY 2020-2021

	<i>Estimated</i>			<i>Estimated</i>
	<i>Beginning</i>	<i>FY 2020-21</i>	<i>FY 2020-21</i>	<i>Ending</i>
	<i>Fund Balance</i>	<i>Revenue</i>	<i>Expenditures</i>	<i>Fund Balance</i>
General Fund	\$ 7,200,000	\$ 11,092,650	\$ 11,423,650	\$ 6,869,000
Water & Sewer Fund	900,000	3,605,000	3,605,000	900,000
Sanitation Fund	450,000	1,472,600	1,472,600	450,000
Debt Service Fund	1,010,000	2,047,600	2,110,000	947,600
Economic Development Corp	1,800,000	228,000	228,000	1,800,000
Street Maintenance Fund	0	225,000	225,000	0
	\$11,360,000	\$18,670,850	\$19,064,250	\$10,966,600

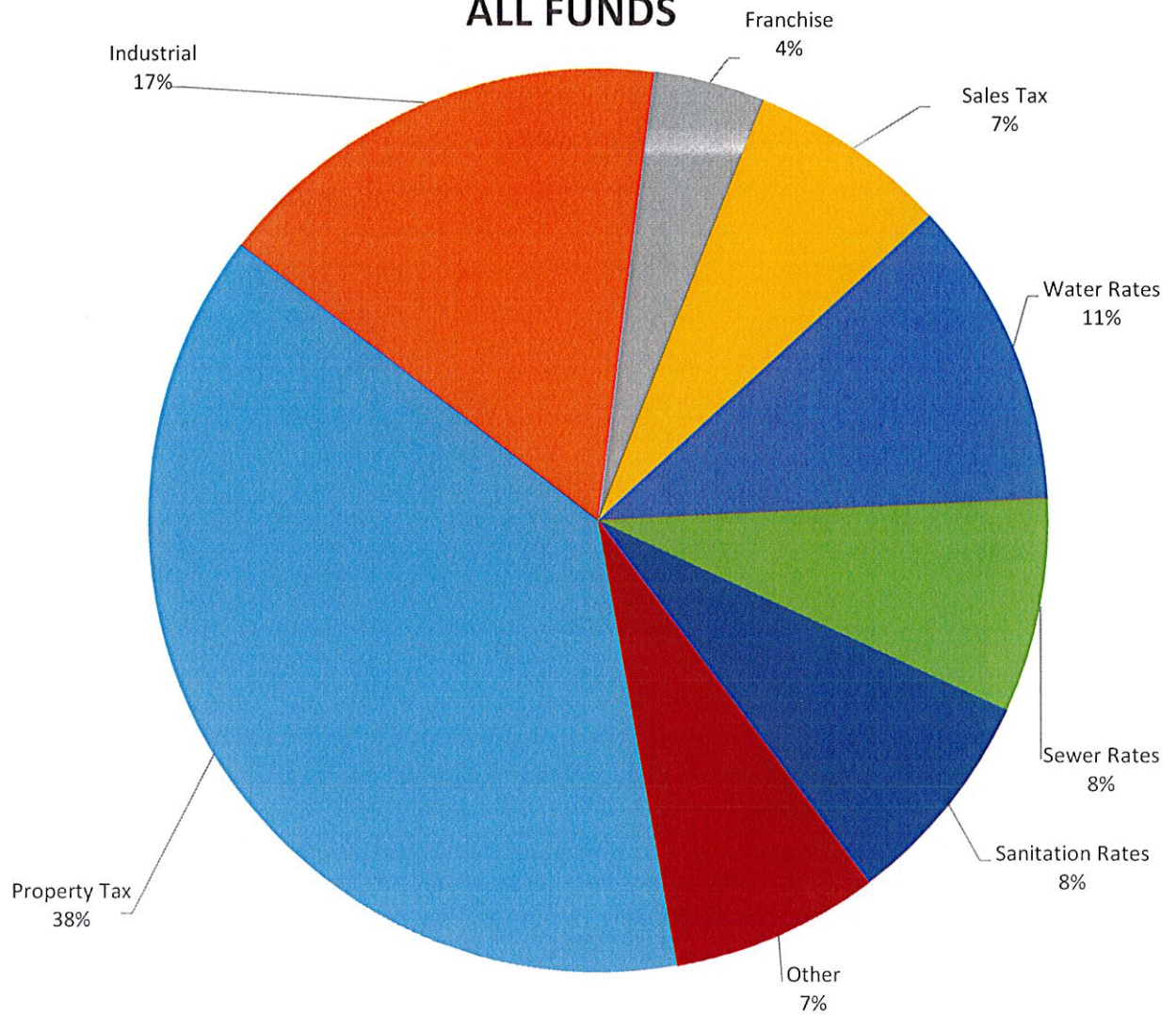
**SUMMARY OF EXPENDITURES
BY CHARACTER AND OBJECT CLASSIFICATION
FY 2020-2021**

FUND	Salaries & Benefits	Supplies	Contractual Services	Capital	Transfers	TOTAL
General Fund	\$ 8,124,920	\$ 396,400	\$ 2,701,100	\$ 49,200	\$ 152,030	\$ 11,423,650
Water & Sewer Fund	1,855,200	573,600	773,200	80,000	323,000	3,605,000
Sanitation Fund	660,000	193,200	264,400	255,000	100,000	1,472,600
Debt Service Fund	0	0	2,110,000	0	0	2,110,000
Economic Development	25,000	0	203,000	0	0	228,000
Street Maintenance	0	75,000	150,000	0	0	225,000
Total	\$ 10,665,120	\$ 1,238,200	\$ 6,201,700	\$ 384,200	\$ 575,030	\$ 19,064,250

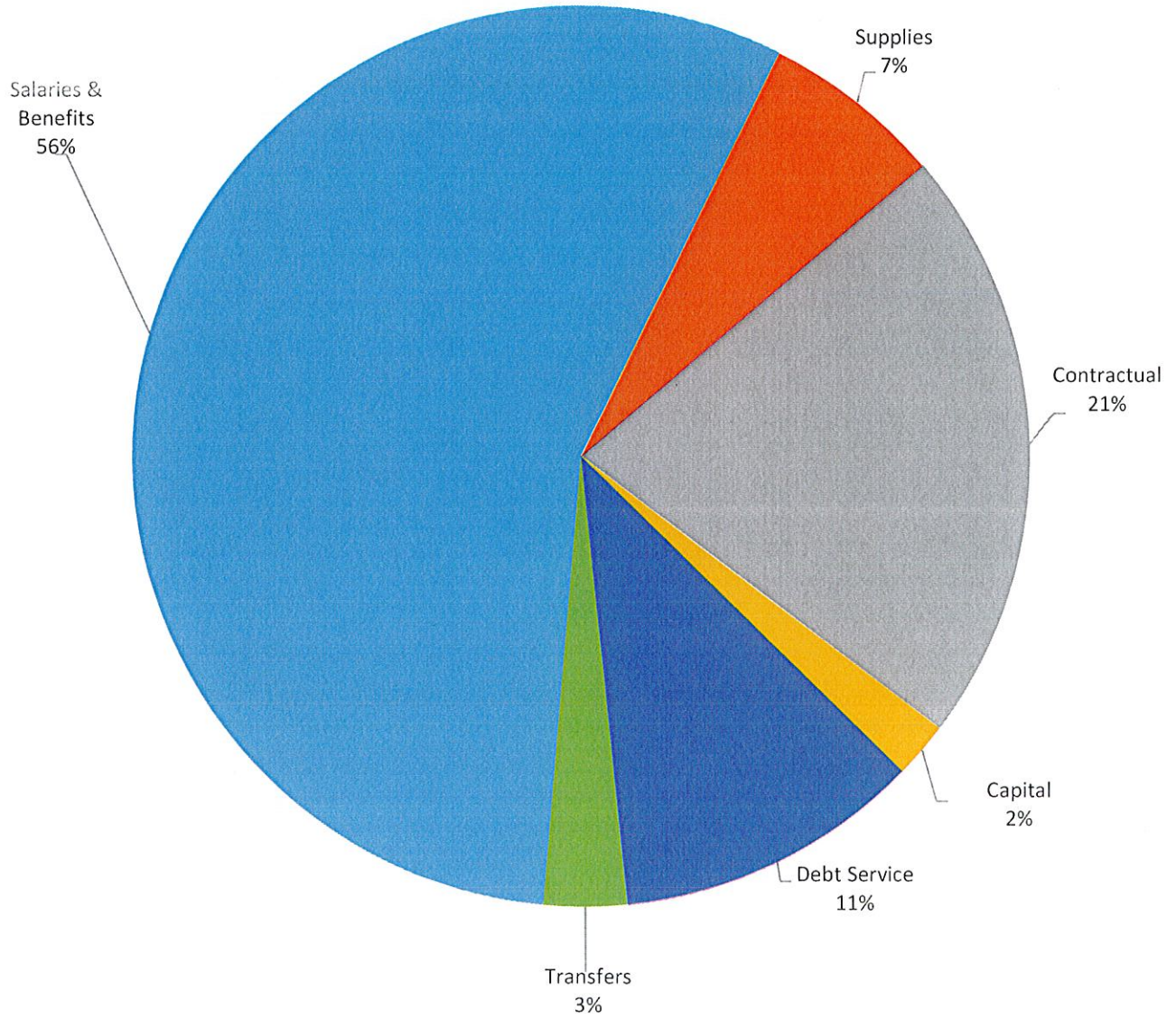
FY 2020-2021 BUDGET BY FUND



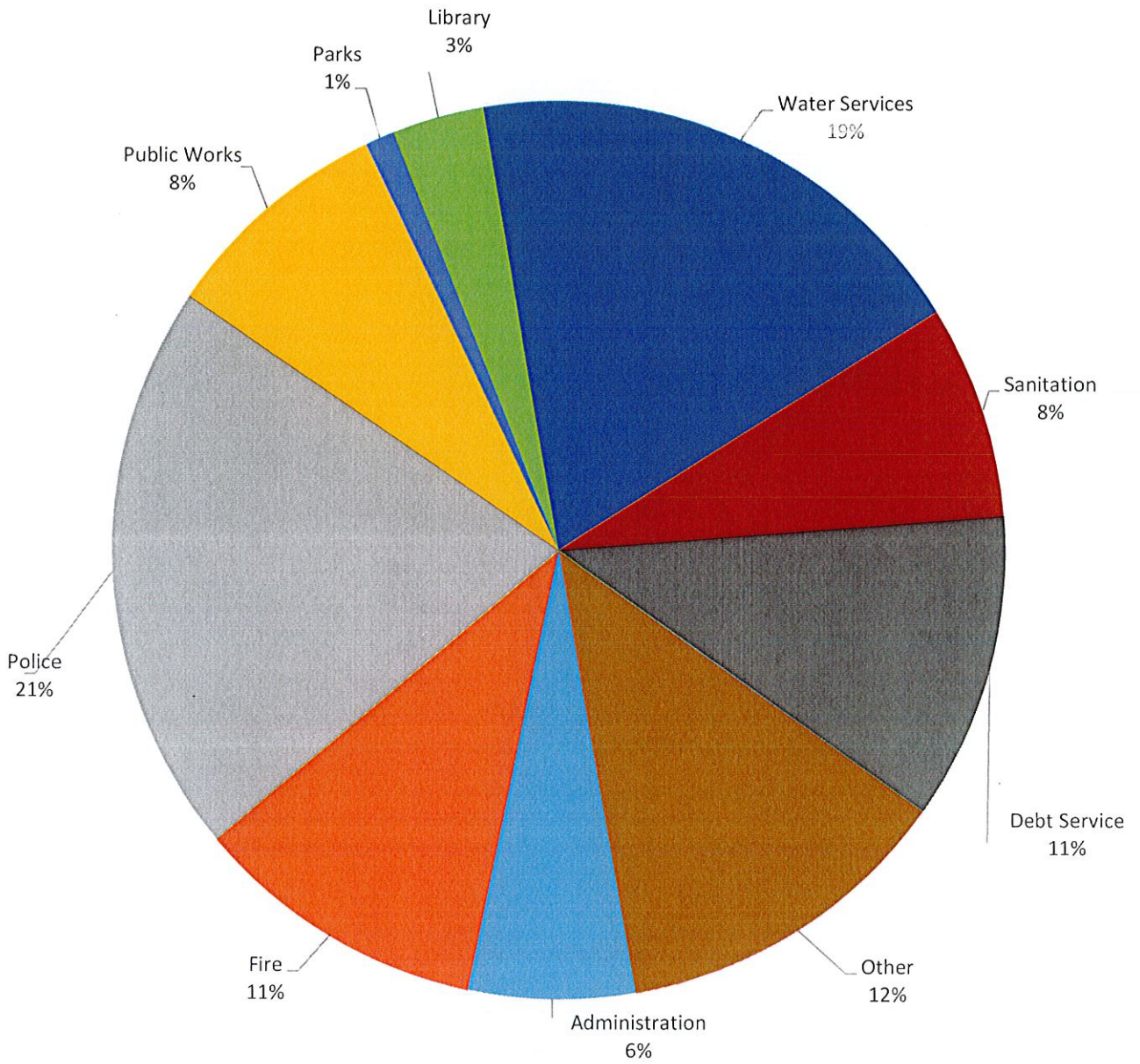
FY 2020-2021 REVENUE ALL FUNDS



FY 2020-2021 EXPENDITURES ALL FUNDS



FY 2020-2021 EXPENDITURES BY DEPARTMENT



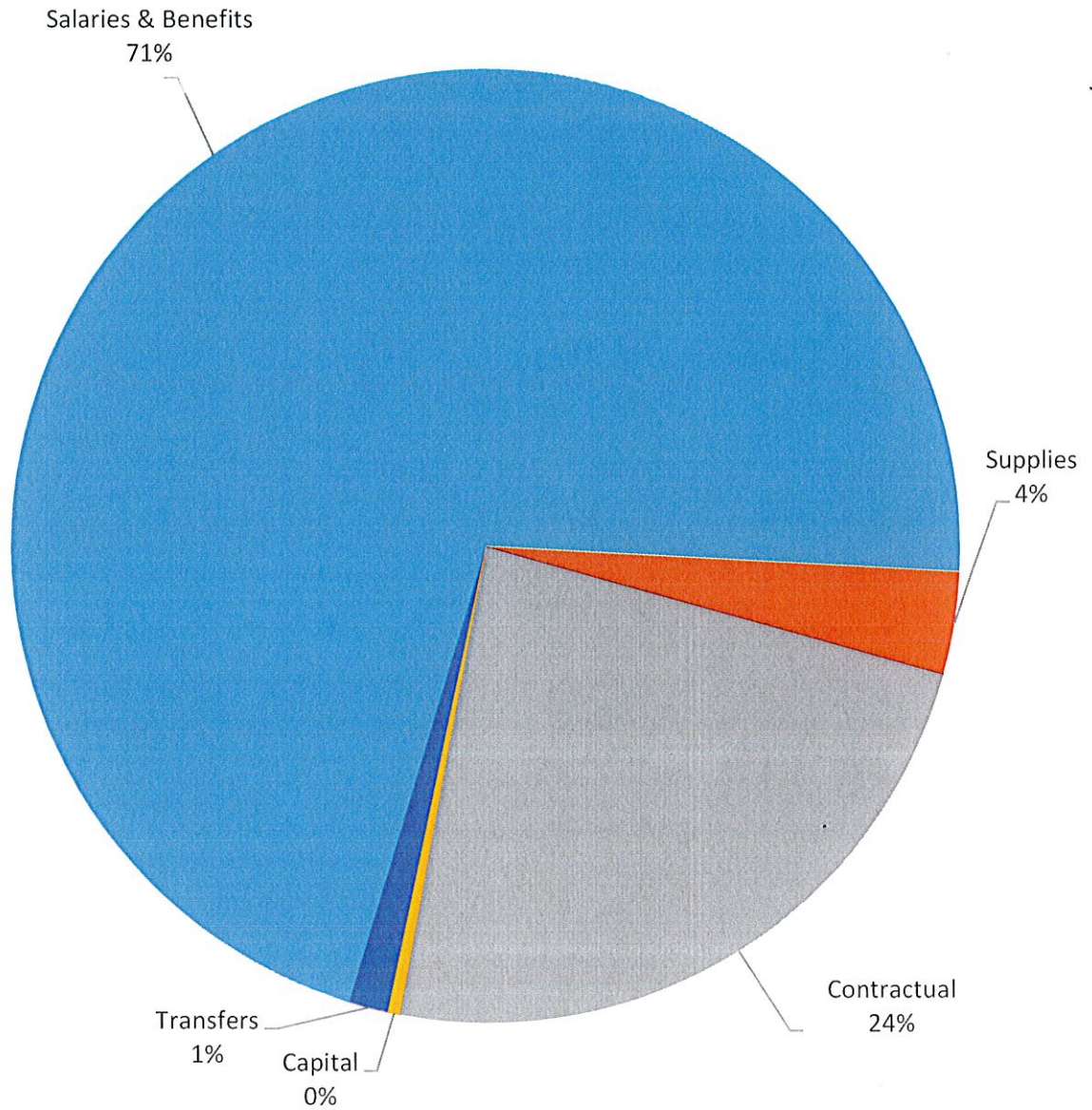
**GENERAL
FUND**

GENERAL FUND - REVENUE & RESOURCES

		2018-2019	2019-2020	2020-2021
CURRENT REVENUES		ACTUAL	BUDGET	ADOPTED
TAXES				
1110	General Property Taxes - Current	\$ 4,669,363	\$ 5,000,000	\$ 5,100,000
1111	General Property Taxes - Delinquent	34,277	50,000	50,000
1112	Penalty & Interest	33,938	40,000	40,000
1113	Industrial Contracts - In-Lieu-of-Tax	3,280,077	3,300,000	3,100,000
1125	Retail Sales Tax	1,082,531	950,000	950,000
1127	Alcoholic Beverage Tax	24,314	30,000	30,000
1131	Gross Receipts Tax - Electric Company	416,476	420,000	420,000
1132	Gross Receipts Tax - Gas Company	105,067	100,000	100,000
1133	Gross Receipts Tax - Phone Company	44,637	60,000	50,000
1134	Gross Receipts Tax - Cable TV	180,299	165,000	175,000
	SUBTOTAL	9,870,979	10,115,000	10,015,000
LICENSES & PERMITS				
1201	Alcoholic Beverage	3,620	4,000	4,000
1202	Electricians' License	1,825	2,000	2,000
1208	Solicitors' License/Permit	54,680	45,000	50,000
1209	Excavation & Pipeline Permits	2,000	1,000	1,000
1210	Building Permits	124,418	60,000	70,000
1211	Plumbing and Gas Permits	10,807	6,000	6,000
1212	Electrical Permits	14,479	8,000	8,000
1213	Variance Request Fees	2,825	3,000	3,000
1214	Dog License and Pound Fees	2,335	1,500	1,500
1218	Ambulance/Taxi/Wrecker Permits	240	200	200
1219	Mobile Home Permits	0	200	200
	SUBTOTAL	217,229	130,900	145,900
INTERGOVERNMENTAL REVENUES				
1320	State Grants	5,392	0	0
1325	Program Income	83,262	15,000	15,000
1330	Emergency Management Grants	0	0	0
	SUBTOTAL	88,654	15,000	15,000
UTILITIES & ENTERPRISES				
1403	Rezoning and Subdivision Fees	1,450	700	700
1450	Vital Statistics	703	500	500
1477	Customer Service Fees - Library	6,371	4,500	4,500
1478	Customer Service Fees - Police	188	1,200	1,200
	SUBTOTAL	\$ 8,712	\$ 6,900	\$ 6,900
		<i>(continued)</i>	<i>(continued)</i>	<i>(continued)</i>

CURRENT REVENUES (continued)		2018-2019	2019-2020	2020-2021
		ACTUAL	BUDGET	ADOPTED
FINES & FORFEITURES				
1501	Arrest Fees - Municipal Court	\$ 5,178	\$ 4,000	\$ 4,000
1510	Judicial Support Fee	312	500	500
1511	Indigent Defense Fee	312	0	0
1514	State Traffic Fees (STF)	6,514	2,000	2,000
1516	Transportation Code	1,531	2,000	2,000
1517	Child Safety (CS)	577	850	850
1518	Technology Fund	4,298	4,000	4,000
1520	Consolidated Court Cost (CCC)	6,346	10,000	10,000
1527	Court Security	3,234	3,000	3,000
1529	State Juror Reimbursement	625	1,000	1,000
1533	OMNI FTA Program	2,345	5,000	5,000
1550	Local Court Fees	129,826	140,000	125,000
	SUBTOTAL	161,098	172,350	157,350
MISCELLANEOUS				
1601	Interest Income	163,050	100,000	100,000
1604	Sale of Fixed Assets	0	1,000	1,000
1606	Insurance Claims	0	5,000	5,000
1607	Contributions	55,000	25,000	25,000
1608	SRO Contribution - ISD	132,292	95,000	95,000
1609	Library Fines & Fees	5,816	6,000	6,000
1612	Sale of Salvage	0	1,000	1,000
1617	Memorials - Library	565	1,500	1,500
1626	Property Rental Fees	83,389	85,000	85,000
1651	Miscellaneous Income	108,760	40,000	40,000
1652	Refund of Prior Years Expense	12,735	30,000	30,000
	SUBTOTAL	561,607	389,500	389,500
TRANSFERS				
1711	Transfer from Water & Sewer Fund	263,000	263,000	263,000
1715	Transfer from Sanitation Fund	150,000	100,000	100,000
		413,000	363,000	363,000
GRAND TOTAL REVENUES & RESOURCES		\$11,321,279	\$11,192,650	\$ 11,092,650

FY 2020-2021 EXPENDITURES GENERAL FUND



**GENERAL FUND
SUMMARY OF EXPENDITURES
BY EXPENSE CLASSIFICATION**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 7,227,976	\$ 7,824,800	\$ 8,124,920
2200 Supplies	470,388	494,650	396,400
2300 Contractual Services	2,507,825	2,677,050	2,701,100
OPERATING EXPENDITURE:	10,206,189	10,996,500	11,222,420
2400 Capital Outlay	175,867	324,120	49,200
2600 Transfers	200,000	132,530	152,030
GRAND TOTAL	\$ 10,582,056	\$ 11,453,150	\$ 11,423,650

**GENERAL FUND
SUMMARY OF EXPENDITURES
BY FUNCTION**

DEPARTMENT & DIVISION		2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
GENERAL GOVERNMENT				
101	City Council	\$ 19,448	\$ 36,500	\$ 34,500
103	Municipal Administration	945,394	1,088,100	1,120,560
	SUBTOTAL	964,842	1,124,600	1,155,060
PUBLIC SAFETY				
202	Fire	1,809,153	1,986,420	2,016,700
301	Police	3,649,345	3,843,300	3,942,460
350	Emergency Management	3,375	27,900	6,300
	SUBTOTAL	5,461,873	5,857,620	5,965,460
PUBLIC WORKS				
402	Streets & Drainage	1,195,422	1,307,300	1,179,500
404	Inspections	158,629	231,700	183,200
407	Garage & Warehouse	236,518	291,700	230,700
	SUBTOTAL	1,590,569	1,830,700	1,593,400
OTHER				
501	Parks	175,155	209,800	205,300
503	Senior Citizens	108,732	131,900	134,000
700	Library	571,233	612,000	632,900
800	Legal/Municipal Court	93,332	89,200	89,200
	SUBTOTAL	948,452	1,042,900	1,061,400
901	Contingent	1,616,320	1,597,330	1,648,330
	SUBTOTAL	1,616,320	1,597,330	1,648,330
GRAND TOTAL EXPENSES		\$ 10,582,056	\$ 11,453,150	\$11,423,650

**GENERAL FUND
SUMMARY OF EXPENDITURES
BY FUNCTION AND EXPENSE CATEGORY**

DEPARTMENT	Salaries & Materials & Contractual					TOTAL
	Benefits	Supplies	Services	Capital	Transfers	
GENERAL GOVERNMENT						
101 City Council	\$ -	\$ 1,000	\$ 33,500	\$ -	\$ -	\$ 34,500
103 Municipal Administration	947,960	12,700	159,900	-	-	1,120,560
PUBLIC SAFETY						
202 Fire	1,857,700	52,300	106,700	-	-	2,016,700
301 Police	3,209,260	88,450	598,750	46,000	-	3,942,460
350 Emergency Management	-	1,500	4,800	-	-	6,300
PUBLIC WORKS						
402 Streets & Drainage	1,027,900	106,050	45,550	-	-	1,179,500
404 Inspections	156,900	3,100	23,200	-	-	183,200
407 Garage & Warehouse	163,400	36,100	31,200	-	-	230,700
OTHER						
501 Parks	150,300	37,800	17,200	-	-	205,300
503 Senior Citizens	99,000	3,100	31,900	-	-	134,000
700	0	512,500	49,300	67,900	3,200	632,900
800 Legal/Municipal Court	0	0	89,200	-	-	89,200
901 Contingent	0	5,000	1,491,300	-	152,030	1,648,330
GRAND TOTAL EXPENSES	\$ 8,124,920	\$ 396,400	\$ 2,701,100	\$ 49,200	\$ 152,030	\$ 11,423,650

**GENERAL GOVERNMENT
CITY COUNCIL (101)**

	2018-2019	2019-2020	2020-2021
<u>BUDGET SUMMARY</u>	ACTUAL	BUDGET	ADOPTED
EXPENSES			
2200 Supplies	\$ 132	\$ 1,000	\$ 1,000
2300 Contractual Services	19,448	35,500	33,500
TOTAL EXPENSES	19,448	36,500	34,500
GRAND TOTAL	\$ 19,448	\$ 36,500	\$ 34,500

EXPENSE ACCOUNTS

- Mayor
- Councilmember (5)

OVERVIEW

The City Council consists of the Mayor and five (5) Council members and is the elected governing body of the City of Port Neches. The Mayor and Council members are elected at large and serve staggered three-year terms and are not restricted on the number of times they may run for office. The City Council is charged with formulating public policy, enacting local legislation, adopting the annual budget, and appointing the City Manager, City Attorney, and Municipal Court Judge.

**GENERAL GOVERNMENT
CITY COUNCIL (101)**

**2018-2019 2019-2020 2020-2021
ACTUAL BUDGET ADOPTED**

BUDGET DETAIL

SUPPLIES

2202 Department Supplies	\$ 132	\$ 500	\$ 500
2219 Wearing Apparel	0	500	500
TOTAL SUPPLIES	132	1,000	1,000

CONTRACTUAL SERVICES

2305 Special Services	0	0	0
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	0	3,000	1,000
2340 Expense Allowance	18,900	22,500	22,500
2342 City Elections	416	10,000	10,000
TOTAL CONTRACTUAL	19,316	35,500	33,500

\$ 19,448	\$ 36,500	\$ 34,500
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GRAND TOTAL

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

BUDGET SUMMARY	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 801,039	\$ 905,500	\$ 947,960
2200 Supplies	9,610	12,700	12,700
2300 Contractual Services	134,745	169,900	159,900
TOTAL EXPENSES	945,394	1,088,100	1,120,560
2400 Capital Outlay	0	0	0
GRAND TOTAL	\$ 945,394	\$ 1,088,100	\$ 1,120,560

AUTHORIZED PERSONNEL

- City Manager
- Assistant City Manager
- Finance Officer
- City Secretary/Executive Assistant
- Secretary/Clerk
- Customer Service Clerk

OVERVIEW

Municipal Administration includes those functions related to the City Manager, Human Resources, Finance, and the City Secretary. These responsibilities provide for the administrative operations necessary to manage the overall services provided by the City. The City Manager is responsible for the implementation of policies and programs established by the City Council, development and administration of the annual budget, evaluation of policy alternatives, and overall management of the City. Human Resources is responsible for the various functions associated with personnel, risk management, and employee benefits. Finance provides the support necessary for financial administration, accounting and reporting, payroll, and cash management. The City Secretary is responsible for records management, election administration, and maintaining documentation of City Council proceedings.

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 614,973	\$ 680,400	\$ 710,600
2102 Overtime	500	2,000	2,000
2107 Extra Help	1,041	7,200	7,200
2111 Retirement	76,928	89,100	98,300
2120 Social Security	42,303	52,800	55,060
2131 Insurance	55,668	57,800	57,900
2136 ICMA Retirement	9,626	16,200	16,900
TOTAL SALARIES & BENEFITS	801,039	905,500	947,960
SUPPLIES			
2202 Department Supplies	8,082	11,000	11,000
2215 Food, Meals	1,079	800	800
2219 Wearing Apparel	220	300	300
2239 Electrical Supplies & Light Fixtures	229	500	500
2241 Equipment Parts & Supplies	0	100	100
TOTAL SUPPLIES	9,610	12,700	12,700
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	11,297	40,000	30,000
2305 Special Services	557	1,500	1,500
2307 Utilities	15,501	15,000	15,000
2309 Postage	2,742	4,000	4,000
2310 Hire of Equipment	3,304	2,000	2,000
2311 Travel & Schools	4,618	9,400	9,400
2312 Advertising	0	500	500
2314 Printing & Binding	2,233	2,500	2,500
2320 R&M Buildings, Structures	2,529	2,500	2,500
2322 R&M Furniture & Fixtures	4,547	3,000	3,000
2324 R&M Machines & Equipment	8,937	12,000	12,000
2330 Dues, Memberships, Subscriptions	12,010	6,500	6,500
2364 Jefferson County Appraisal District	66,470	68,000	68,000
2369 Civil Service	0	3,000	3,000
TOTAL CONTRACTUAL	134,745	169,900	159,900
CAPITAL OUTLAY			
2407 Furniture & Fixtures	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 945,394	\$ 1,088,100	\$ 1,120,560

PUBLIC SAFETY
FIRE DEPARTMENT (202)

BUDGET SUMMARY	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 1,577,575	\$ 1,801,600	\$ 1,857,700
2200 Supplies	44,012	43,600	52,300
2300 Contractual Services	117,158	102,400	106,700
TOTAL EXPENSES	1,738,745	1,947,600	2,016,700
2400 Capital Outlay	70,408	38,820	0
GRAND TOTAL	\$ 1,809,153	\$ 1,986,420	\$ 2,016,700

AUTHORIZED PERSONNEL

Fire Chief/Fire Marshall/EMC
Assistant Fire Chief/Asst. Fire Marshall
Department Secretary
Fire Captain (3)
Fire Engineer (3)
Firefighter (6)

OVERVIEW

The Fire Department provides firefighting , medical response support, and rescue services to the City and the surrounding area. Through the use of reciprocal agreements with Nederland and Groves, automatic mutual assistance is provided among the three (3) communities. Additionally, the Fire Department utilized volunteer firefighters to assist in responses to community residents. Specialized training has prepared the Fire Department to respond effectively during natural disasters and other area emergencies such as hazardous material incidents.

PUBLIC SAFETY
FIRE DEPARTMENT (202)

BUDGET DETAIL	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 1,067,143	\$ 1,200,900	\$ 1,251,800
2102 Overtime	110,152	140,000	140,000
2105 SAFER	0	0	0
2111 Retirement	147,349	175,200	172,700
2120 Social Security	87,356	102,600	106,500
2131 Insurance	137,940	144,400	149,700
2136 ICMA Retirement	27,635	38,500	37,000
TOTAL SALARIES & BENEFITS	1,577,575	1,801,600	1,857,700
SUPPLIES			
2202 Department Supplies	12,409	9,600	9,500
2212 Chemicals	165	100	100
2215 Food, Meals	138	400	200
2219 Wearing Apparel	5,075	5,000	4,000
2221 Fuel	7,319	8,000	8,000
2236 Building Materials	506	500	500
2237 Personal Protective Equipment	10,850	6,500	6,500
2239 Electrical Supplies & Light Fixtures	411	300	300
2240 Motor Vehicle Parts & Supplies	3,323	6,000	5,000
2241 Equipment Parts & Supplies	1,592	1,200	1,200
2281 Minor Tools & Apparatus	2,224	6,000	17,000
TOTAL SUPPLIES	44,012	43,600	52,300
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	330	1,200	1,200
2305 Special Services	11,088	9,400	9,400
2307 Utilities	12,105	17,000	17,000
2309 Postage	592	800	800
2310 Hire of Equipment	2,175	1,500	1,600
2311 Travel & Schools	9,661	9,500	10,500
2312 Advertising	200	300	200
2314 Printing & Binding	0	200	200
2315 Uniform Maintenance	3,287	3,000	500
2317 Life Insurance - Volunteer Firefighters	8,001	12,500	12,500
2320 R&M Buildings, Structures	8,438	1,500	4,100
2321 R&M Radio & Communication Equipment	1,294	2,000	2,000
2322 R&M Furniture & Fixtures	5,682	2,000	2,000
2323 R&M Motor Vehicles	31,869	20,000	26,200
2324 R&M Machines & Equipment	3,207	4,200	4,200
2327 Licenses & Permits	2,060	2,800	2,800
2330 Dues, Memberships, Subscriptions	2,728	3,000	3,000
2334 Volunteer Fire Department	8,000	10,000	7,000
2385 Program Expense	6,441	1,500	1,500
TOTAL CONTRACTUAL	117,158	102,400	106,700
CAPITAL OUTLAY			
2410 Motor Vehicles	48,801	0	0
2416 Radio & Communication Equipment	0	16,820	0
2451 Specialized Equipment	21,607	22,000	0
TOTAL CAPITAL OUTLAY	70,408	38,820	0
GRAND TOTAL	\$ 1,809,153	\$ 1,986,420	\$ 2,016,700

**PUBLIC SAFETY
POLICE DEPARTMENT (301)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries & Benefits	\$ 2,895,222	\$ 3,063,800	\$ 3,209,260
2200 Supplies	86,579	113,750	88,450
2300 Contractual Services	562,773	568,750	598,750
TOTAL EXPENSES	3,544,574	3,746,300	3,896,460
2400 Capital Outlay	104,771	97,000	46,000
GRAND TOTAL	\$ 3,649,345	\$ 3,843,300	\$ 3,942,460

AUTHORIZED PERSONNEL

- Police Chief
- Assistant Chief of Police
- Captain
- Sergeant (5)
- Police Officer (12)
- School Resource Officer - SRO (1)
- Department Secretary
- Court Clerk
- Animal Control Officer
- Part-time Clerk (2)
- School Crossing Guard (4)

OVERVIEW

The Police Department is charged with enforcing Federal, State, and local laws within the City of Port Neches. This is accomplished through a proactive program designed to minimize and deter the occurrence of criminal activity, to recover and return stolen articles, to facilitate the safe and orderly movement of people and vehicles, to assist persons who cannot care for themselves, and to arrange delivery of immediate emergency services. The Police Department responds to calls relating to suspected criminal and noncriminal activities and conducts all necessary investigations. The main focus of the department is the investigation of crime and the successful apprehension and prosecution of criminal offenders. In addition, the Police Department maintains all records, accident reports, and prepares reports for State and Federal agencies as required.

PUBLIC SAFETY - POLICE DEPARTMENT (301)

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 2,007,150	\$ 2,085,800	\$ 2,186,000
2102 Overtime	179,267	200,000	200,000
2107 Extra Help	0	8,300	8,300
2111 Retirement	263,490	291,900	321,100
2120 Social Security	158,511	175,500	183,160
2131 Insurance	232,552	238,600	238,600
2136 ICMA Retirement	54,252	63,700	72,100
TOTAL SALARIES & BENEFITS	2,895,222	3,063,800	3,209,260
SUPPLIES			
2202 Department Supplies	20,268	17,000	17,000
2215 Food, Meals	193	1,000	1,000
2219 Wearing Apparel	12,361	16,000	16,000
2221 Fuel	36,386	40,000	40,000
2224 Investigative Support	4,595	3,500	3,500
2236 Materials	0	200	200
2239 Electrical Supplies & Light Fixtures	0	250	250
2240 Motor Vehicle Parts & Supplies	9,145	7,000	7,000
2241 Equipment Parts & Supplies	622	500	500
2281 Minor Tools & Apparatus	3,009	28,300	3,000
TOTAL SUPPLIES	86,579	113,750	88,450
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	581	4,500	4,500
2305 Special Services	13,129	9,000	9,000
2307 Utilities	20,741	20,000	20,000
2309 Postage	928	1,600	1,600
2310 Hire of Equipment	953	3,000	3,000
2311 Travel & Schools	9,150	10,000	10,000
2312 Advertising	0	500	500
2314 Printing & Binding	703	500	500
2315 Uniform Maintenance	207	1,800	1,800
2320 R&M Buildings, Structures	2,094	2,500	2,500
2321 R&M Radio & Communication Equipment	788	1,800	1,800
2322 R&M Furniture & Fixtures	360	2,000	2,000
2323 R&M Motor Vehicles	7,428	5,000	5,000
2324 R&M Machines & Equipment	4,695	4,000	4,000
2327 Licenses and Permits	362	500	500
2330 Dues, Memberships, Subscriptions	2,453	3,650	3,650
2333 Central Dispatching	440,690	462,400	482,400
2377 Animal Shelter/Crematorium	0	15,000	15,000
2378 County Jail Fees	35,063	21,000	31,000
2385 Program Expense	22,448	0	0
TOTAL CONTRACTUAL	562,773	568,750	598,750
CAPITAL OUTLAY			
2410 Motor Vehicles	102,988	97,000	46,000
2420 SRO Equipment	1,783	0	0
TOTAL CAPITAL OUTLAY	104,771	97,000	46,000
GRAND TOTAL	\$ 3,649,345	\$ 3,843,300	\$ 3,942,460

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2200 Supplies	\$ 0	\$ 1,500	\$ 1,500
2300 Contractual Services	3,375	4,800	4,800
TOTAL EXPENSES	3,375	6,300	6,300
2400 Capital Outlay	0	21,600	0
 GRAND TOTAL	 \$ 3,375	 \$ 27,900	 \$ 6,300

OVERVIEW

Emergency Management includes those functions related to preparation for disaster situations.

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SUPPLIES			
2202 Department Supplies	\$ 0	\$ 500	\$ 500
2215 Food, Meals	0	1,000	1,000
TOTAL SUPPLIES	0	1,500	1,500
CONTRACTUAL SERVICES			
2305 Special Services	0	0	0
2310 Hire of Equipment	0	200	200
2311 Travel & Schools	1,444	1,800	1,800
2314 Printing & Binding	0	100	100
2321 R&M Radio & Communication Equipment	1,931	2,450	2,450
2324 R&M Machines & Equipment	0	100	100
2330 Dues, Memberships, Subscriptions	0	150	150
TOTAL CONTRACTUAL	3,375	4,800	4,800
2416 Radio & Communication Equipment	0	21,600	0
GRAND TOTAL	\$ 3,375	\$ 27,900	\$ 6,300

**PUBLIC WORKS
STREETS & DRAINAGE (402)**

BUDGET SUMMARY	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
EXPENSES			
2100 Salaries & Benefits	\$ 950,731	\$ 996,300	\$ 1,027,900
2200 Supplies	219,291	183,450	106,050
2300 Contractual Services	25,400	45,550	45,550
TOTAL EXPENSES	1,195,422	1,225,300	1,179,500
2400 Capital Outlay	0	82,000	0
GRAND TOTAL	\$ 1,195,422	\$ 1,307,300	\$ 1,179,500

AUTHORIZED PERSONNEL

Public Works Director
 Streets Supervisor
 Equipment Operator
 Laborer (7)
 Department Secretary

OVERVIEW

The Streets and Drainage Department is responsible for the activities associated with street repair and rehabilitation, sidewalk repair, right of way maintenance, street sign maintenance, and drainage improvements. In times of emergency, the Streets and Drainage Department provides repair and cleanup services throughout the City.

PUBLIC WORKS
STREETS & DRAINAGE (402)

BUDGET DETAIL	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 666,923	\$ 695,700	\$ 721,400
2102 Overtime	12,426	5,000	5,000
2107 Extra Help	28,143	38,400	38,400
2111 Retirement	85,368	91,500	100,200
2120 Social Security	52,353	56,500	58,500
2131 Insurance	87,642	89,600	83,400
2136 ICMA Retirement	17,876	19,600	21,000
TOTAL SALARIES & BENEFITS	950,731	996,300	1,027,900
SUPPLIES			
2202 Department Supplies	4,184	4,300	4,300
2212 Chemicals	471	500	500
2215 Food, Meals	1,646	1,700	1,700
2219 Wearing Apparel	3,048	3,050	3,050
2221 Fuel	17,552	12,000	12,000
2234 Traffic & Street Signs	9,454	5,000	5,000
2236 Street/Sidewalk/Building Materials	156,439	135,000	57,600
2240 Motor Vehicle Parts & Supplies	8,441	6,000	6,000
2241 Equipment Parts & Supplies	9,696	6,000	6,000
2249 Storm Sewers	6,000	7,000	7,000
2281 Minor Tools & Apparatus	2,360	2,900	2,900
TOTAL SUPPLIES	219,291	183,450	106,050
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	9,072	7,000	7,000
2305 Special Services	1,980	0	0
2309 Postage	225	500	500
2310 Hire of Equipment	1,827	15,000	15,000
2311 Travel & Schools	260	5,000	5,000
2321 R&M Radio & Communication Equipment	0	1,000	1,000
2323 R&M Motor Vehicles	5,205	2,150	2,150
2324 R&M Machines & Equipment	3,285	900	900
2327 Licenses & Permits	40	1,000	1,000
2330 Dues, Memberships, Subscriptions	876	1,000	1,000
2336 Signal Systems	1,330	500	500
2365 Sidewalk Repairs	0	10,000	10,000
2370 Tree Trimming	1,300	1,500	1,500
TOTAL CONTRACTUAL	25,400	45,550	45,550
CAPITAL OUTLAY			
2410 Motor Vehicles	0	82,000	0
2451 Specialized Equipment	0	0	0
TOTAL CAPITAL OUTLAY	0	82,000	0
GRAND TOTAL	\$ 1,195,422	\$ 1,307,300	\$ 1,179,500

**PUBLIC WORKS
INSPECTIONS (404)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries & Benefits	\$ 136,298	\$ 147,200	\$ 156,900
2200 Supplies	5,868	4,300	3,100
2300 Contractual Services	16,463	55,200	23,200
TOTAL EXPENSES	158,629	206,700	183,200
2400 Capital Outlay	0	25,000	0
GRAND TOTAL	\$ 158,629	\$ 231,700	\$ 183,200

AUTHORIZED PERSONNEL

Building Official

OVERVIEW

The Inspections Department is responsible for the enforcement of regulatory ordinances relating to the construction, renovation, and maintenance of buildings and structures with the City of Port Neches. Additionally, this department is also responsible for administrative zoning regulations and requirements.

**PUBLIC WORKS
INSPECTIONS (404)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 97,689	\$ 104,200	\$ 111,500
2102 Overtime	1,397	0	0
2107 Extra Help	5,200	8,000	8,000
2111 Retirement	12,372	13,600	15,400
2120 Social Security	7,594	8,600	9,200
2131 Insurance	11,550	12,200	12,200
2136 ICMA Retirement	496	600	600
TOTAL SALARIES & BENEFITS	136,298	147,200	156,900
SUPPLIES			
2202 Department Supplies	4,571	2,200	1,400
2215 Food, Meals	0	0	0
2219 Wearing Apparel	208	300	300
2221 Fuel	1,089	1,000	800
2240 Motor Vehicle Parts & Supplies	0	500	500
2241 Equipment Parts & Supplies	0	0	0
2281 Minor Tools & Apparatus	0	300	100
TOTAL SUPPLIES	5,868	4,300	3,100
CONTRACTUAL SERVICES			
2302 Consultants & Professional Services	0	300	300
2305 Special Services	0	0	0
2309 Postage	2,000	2,500	2,500
2311 Travel & Schools	791	1,000	1,000
2314 Printing & Binding	57	300	300
2321 R&M Radio & Communication Equipme	0	100	100
2323 R&M Motor Vehicles	15	200	200
2324 R&M Machines and Equipment	0	250	250
2326 Demolition	13,175	50,000	18,000
2327 Licenses & Permits	390	250	250
2330 Dues, Memberships, Subscriptions	35	300	300
TOTAL CONTRACTUAL	16,463	55,200	23,200
CAPITAL			
2410 Motor Vehicles	0	25,000	0
TOTAL CAPITAL	0	25,000	0
GRAND TOTAL	\$ 158,629	\$ 231,700	\$ 183,200

**PUBLIC WORKS
GARAGE & WAREHOUSE (407)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries & Benefits	\$ 171,836	\$ 177,400	\$ 163,400
2200 Supplies	30,418	36,100	36,100
2300 Contractual Services	34,264	32,200	31,200
TOTAL EXPENSES	236,518	245,700	230,700
2400 Capital Outlay	0	46,000	0
GRAND TOTAL	\$ 236,518	\$ 291,700	\$ 230,700

AUTHORIZED PERSONNEL

Mechanic (2)

OVERVIEW

Garage and Warehouse is responsible for maintaining City vehicles and equipment utilized in the delivery of public services.

**PUBLIC WORKS
GARAGE & WAREHOUSE (407)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 126,973	\$ 130,400	\$ 114,400
2102 Overtime	1,230	1,000	1,000
2111 Retirement	16,016	17,200	16,000
2120 Social Security	9,783	10,100	8,800
2131 Insurance	12,706	13,400	18,600
2136 ICMA Retirement	5,128	5,300	4,600
TOTAL SALARIES & BENEFITS	171,836	177,400	163,400
SUPPLIES			
2202 Department Supplies	7,596	9,000	9,000
2215 Food, Meals	0	100	100
2219 Wearing Apparel	262	500	500
2221 Fuel	1,485	1,800	1,800
2236 Street/Sidewalk/Building Materials	0	500	500
2239 Electrical Supplies & Light Fixtures	25	200	200
2240 Motor Vehicle Parts & Supplies	15,817	17,500	17,500
2241 Equipment Parts & Supplies	2,341	3,000	3,000
2281 Minor Tools & Apparatus	2,892	3,500	3,500
TOTAL SUPPLIES	30,418	36,100	36,100
CONTRACTUAL SERVICES			
2305 Special Services	236	200	200
2307 Utilities	23,269	24,000	24,000
2310 Hire of Equipment	488	500	500
2311 Travel & Schools	0	100	100
2315 Uniform Maintenance	3,161	2,200	2,200
2320 R&M Buildings, Structures	710	2,000	2,000
2322 R&M Furniture & Fixtures	120	200	200
2323 R&M Motor Vehicles	2,640	500	500
2324 R&M Machines & Equipment	3,550	2,500	1,500
2330 Dues, Memberships, Subscriptions	90	0	0
TOTAL CONTRACTUAL	34,264	32,200	31,200
CAPITAL OUTLAY			
2410 Motor Vehicles	0	46,000	0
TOTAL CAPITAL OUTLAY	0	46,000	0
GRAND TOTAL	\$ 236,518	\$ 291,700	\$ 230,700

**PUBLIC WORKS
PARKS (501)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries & Benefits	\$ 139,500	\$ 143,300	\$ 150,300
2200 Supplies	23,038	38,800	37,800
2300 Contractual Services	12,617	17,200	17,200
TOTAL EXPENSES	175,155	199,300	205,300
2400 Capital Outlay	0	10,500	0
GRAND TOTAL	\$ 175,155	\$ 209,800	\$ 205,300

AUTHORIZED PERSONNEL

Laborer (2)

OVERVIEW

The Parks Department is responsible for maintaining park facilities and other City owned properties. Maintenance responsibilities include mowing, trimming, weed control, landscaping, and beautification.

**PUBLIC WORKS
PARKS (501)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 95,189	\$ 97,800	\$ 102,200
2102 Overtime	3,590	3,000	3,000
2107 Extra Help	1,856	2,000	2,000
2111 Retirement	12,366	13,200	14,500
2120 Social Security	7,352	8,000	8,300
2131 Insurance	17,610	18,600	18,600
2136 ICMA Retirement	1,537	700	1,700
TOTAL SALARIES & BENEFITS	139,500	143,300	150,300
SUPPLIES			
2202 Department Supplies	5,768	7,500	7,500
2212 Chemicals	997	1,600	1,600
2215 Food, Meals	0	100	100
2219 Wearing Apparel	591	700	700
2221 Fuel	3,325	5,000	5,000
2236 Street/Sidewalk/Building Materials	4,626	5,000	5,000
2239 Electrical Supplies & Light Fixtures	0	300	300
2240 Motor Vehicle Parts & Supplies	1,474	700	700
2241 Equipment Parts & Supplies	2,810	4,100	4,100
2263 Playground Equipment Supplies	469	10,000	10,000
2281 Minor Tools & Apparatus	2,978	3,800	2,800
TOTAL SUPPLIES	23,038	38,800	37,800
CONTRACTUAL SERVICES			
2305 Special Services	90	200	200
2307 Utilities	11,267	12,000	12,000
2309 Postage	100	200	200
2310 Hire of Equipment	0	1,500	1,500
2311 Travel & Schools	0	400	400
2320 R&M Buildings, Structures	0	500	500
2322 R&M Furniture & Fixtures	483	500	500
2323 R&M Motor Vehicles	23	500	500
2324 R&M Machines & Equipment	503	650	650
2327 Licenses & Permits	61	100	100
2330 Dues, Memberships, Subscriptions	90	50	50
2370 Tree Trimming	0	600	600
TOTAL CONTRACTUAL	12,617	17,200	17,200
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	0
2412 Park Equipment	0	10,500	0
TOTAL CAPITAL OUTLAY	0	10,500	0
GRAND TOTAL	\$ 175,155	\$ 209,800	\$ 205,300

COMMUNITY ENRICHMENT
SENIOR CITIZENS CENTER /WRIGHT BUILDING (503)

BUDGET SUMMARY	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 92,215	\$ 96,900	\$ 99,000
2200 Supplies	838	3,100	3,100
2300 Contractual Services	15,679	31,900	31,900
TOTAL EXPENSES	108,732	131,900	134,000
2400 Capital Outlay	0	0	0
GRAND TOTAL	\$ 108,732	\$ 131,900	\$ 134,000

AUTHORIZED PERSONNEL

Senior Citizens Coordinator

OVERVIEW

The Senior Citizens Center/Wright Building provides services and activities for senior Port Neches residents. In addition to providing daily meals, the Senior Citizens Center offers various programs, educational information, and recreational opportunities.

**COMMUNITY ENRICHMENT
SENIOR CITIZENS CENTER /WRIGHT BUILDING**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 66,470	\$ 68,600	\$ 69,900
2102 Overtime	366	1,000	1,000
2107 Extra Help	2,766	3,100	3,100
2111 Retirement	8,364	9,100	9,800
2120 Social Security	5,252	5,600	5,600
2131 Insurance	6,323	6,700	6,700
2136 ICMA Retirement	2,674	2,800	2,900
TOTAL SALARIES & BENEFITS	92,215	96,900	99,000
SUPPLIES			
2202 Department Supplies	838	1,000	1,000
2219 Wearing Apparel	0	50	50
2236 Materials	0	100	100
2239 Electrical Supplies & Light Fixtures	0	450	450
2241 Equipment Parts & Supplies	0	1,500	1,500
TOTAL SUPPLIES	838	3,100	3,100
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	0	100	100
2305 Special Services	0	1,000	1,000
2307 Utilities	9,158	10,000	10,000
2309 Postage	175	300	300
2311 Travel & Schools	0	500	500
2314 Printing & Binding	0	200	200
2320 R&M Buildings, Structures	2,158	1,755	1,755
2322 R&M Furniture & Fixtures	797	2,000	2,000
2324 R&M Machines & Equipment	2,395	11,000	11,000
2330 Dues & Subscriptions	20	45	45
2385 Program Expense	976	5,000	5,000
TOTAL CONTRACTUAL	15,679	31,900	31,900
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 108,732	\$ 131,900	\$ 134,000

**COMMUNITY ENRICHMENT
LIBRARY (700)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries & Benefits	\$ 463,560	\$ 492,800	\$ 512,500
2200 Supplies	50,602	51,350	49,300
2300 Contractual Services	56,383	64,650	67,900
TOTAL EXPENSES	570,545	608,800	629,700
2400 Capital Outlay	688	3,200	3,200
GRAND TOTAL	\$ 571,233	\$ 612,000	\$ 632,900

AUTHORIZED PERSONNEL

Library Director
 Librarian Assistant (4)
 Part-time Assistant (4)

OVERVIEW

The Library is responsible for providing a variety of educational and recreational media to the City's residents. This facility maintains a large collection of books, magazines, newspapers, and reference guides. The collection also includes paperback books, records, tapes, and videocassettes. The Library offers both adult and youth programming.

COMMUNITY ENRICHMENT**LIBRARY (700)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 344,059	\$ 358,900	\$ 377,500
2102 Overtime	653	1,000	1,000
2107 Extra Help	2,069	3,200	3,200
2111 Retirement	37,745	47,000	45,600
2120 Social Security	25,203	27,800	29,200
2131 Insurance	49,285	49,400	49,300
2136 ICMA Retirement	4,546	5,500	6,700
TOTAL SALARIES & BENEFITS	463,560	492,800	512,500
SUPPLIES			
2202 Department Supplies	9,980	10,000	10,000
2215 Food, Meals	98	150	250
2239 Electrical Supplies & Light Fixtures	29	200	250
2241 Equipment Parts & Supplies	105	1,500	900
2272 Library Materials	40,214	39,300	37,500
2281 Minor Tools & Apparatus	176	200	400
TOTAL SUPPLIES	50,602	51,350	49,300
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	433	240	250
2305 Special Services	2,523	2,480	2,750
2307 Utilities	16,607	20,000	20,000
2309 Postage	1,792	2,300	2,400
2310 Hire of Equipment	5,231	6,300	5,000
2311 Travel & Schools	358	950	3,850
2314 Printing & Binding	182	400	200
2320 R&M Buildings, Structures	3,814	8,720	8,000
2322 R&M Furniture & Fixtures	1,300	1,300	1,300
2324 R&M Machines & Equipment	1,159	1,660	1,750
2330 Dues, Memberships, Subscriptions	127	50	750
2376 HALAN Annual Fees	20,909	19,750	17,850
2385 Program Expense	1,948	500	3,800
TOTAL CONTRACTUAL	56,383	64,650	67,900
CAPITAL OUTLAY			
2474 Library Memorials	688	3,200	3,200
TOTAL CAPITAL OUTLAY	688	3,200	3,200
GRAND TOTAL	\$ 571,233	\$ 612,000	\$ 632,900

**GENERAL GOVERNMENT
LEGAL/MUNICIPAL COURT (800)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2200 Supplies	0	0	0
2300 Contractual Services	\$ 93,332	\$ 89,200	\$ 89,200
TOTAL EXPENSES	93,332	89,200	89,200
GRAND TOTAL	\$ 93,332	\$ 89,200	\$ 89,200

EXPENSE ACCOUNTS

City Judge	\$2,111 /month and \$75 expense allowance
City Attorney	\$2,750 /month
City Prosecutor	\$800 /month

OVERVIEW

Legal/Municipal Court allows for the allocation of funds pertaining to legal matters involving the City of Port Neches.

**GENERAL GOVERNMENT
LEGAL/MUNICIPAL COURT (800)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2202 Supplies	\$ 0	\$ 0	\$ 0
CONTRACTUAL SERVICES			
2303 Legal Fees	56,303	53,000	52,000
2311 Travel & Schools	1,207	750	1,400
2330 Dues & Subscriptions	150	50	100
2353 Court Allowance	1,050	100	100
2371 Court Prosecutor	9,600	9,600	9,600
2372 City Judge	25,022	25,700	26,000
TOTAL CONTRACTUAL	93,332	89,200	89,200
GRAND TOTAL	\$ 93,332	\$ 89,200	\$ 89,200

GENERAL FUND - CONTINGENT (901)

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries	\$ 0	\$ 0	\$ 0
2200 Supplies	0	5,000	5,000
2300 Contractual Services	1,416,320	1,459,800	1,491,300
TOTAL EXPENSES	1,416,320	1,464,800	1,496,300
2400 Capital Outlay	0	0	0
2600 Transfers	200,000	132,530	152,030
GRAND TOTAL	\$ 1,616,320	\$ 1,597,330	\$ 1,648,330

OVERVIEW

Contingent includes appropriations for specialized activities and payments, which are not necessarily department specific and/or require a centralized accounting, that provide direct benefit to the citizens of Port Neches.

GENERAL FUND - CONTINGENT (901)

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2115 Compensation Study	\$ 0	\$ 0	\$ 0
TOTAL SALARIES & BENEFITS	0	0	0
SUPPLIES			
2202 Department Supplies	0	5,000	5,000
TOTAL SUPPLIES	0	5,000	5,000
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	28,244	30,000	40,000
2304 Information Support System	97,106	110,000	110,000
2305 Special Services	95,688	20,000	20,000
2308 Telephone	56,613	50,000	50,000
2312 Advertising	5,723	4,500	6,000
2316 Workers Compensation Insurance	71,000	75,000	75,000
2318 Insurance	240,808	307,400	307,400
2320 Leased Building Expenses	10,297	30,000	30,000
2324 R&M Machines & Equipment	0	1,000	1,000
2325 Repairs Insurance	9,891	10,000	10,000
2329 Janitorial Services	49,943	50,000	50,000
2330 Dues, Memberships, Subscriptions	4,305	8,000	8,000
2338 Retiree Insurance Premium -City	503,129	500,000	525,000
2341 Chamber of Commerce	8,400	8,400	8,400
2345 Riverfest Contributions	1,654	35,000	35,000
2349 Ball Leagues	2,250	5,000	5,000
2356 Stormwater Management	16,382	20,000	20,000
2357 Street and Traffic Utilities	135,962	130,000	130,000
2358 Public Safety Radio System	5,778	30,000	30,000
2368 Employee Assistance Program	5,110	5,500	5,500
2380 Contingent	68,037	20,000	20,000
2381 Port Security Match	0	0	0
2390 Riverfront Development Authority	0	10,000	5,000
TOTAL CONTRACTUAL	1,416,320	1,459,800	1,491,300
CAPITAL OUTLAY			
2454 Computer Equipment	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
TRANSFERS			
2611 Transfer to W/S #11	0	0	0
2614 Transfer to Sick Leave #14	200,000	132,530	132,530
2626 Transfer to W/S #26	0	0	19,500
TOTAL TRANSFERS	200,000	132,530	152,030
GRAND TOTAL	\$ 1,616,320	\$ 1,597,330	\$ 1,648,330

**ENTERPRISE
FUNDS**

**WATER & SEWER FUND
SANITATION FUND**

**WATER AND SEWER FUND
BUDGET SUMMARY
FISCAL YEAR 2020-2021**

RESOURCES

Water Service	\$ 2,050,000
Sewer Service	1,432,000
Other	<u>123,000</u>

GRAND TOTAL RESOURCES AND RESERVES **\$ 3,605,000**

EXPENDITURES

Operating Expenses	\$ 3,202,000
Capital	80,000
Transfers	<u>323,000</u>

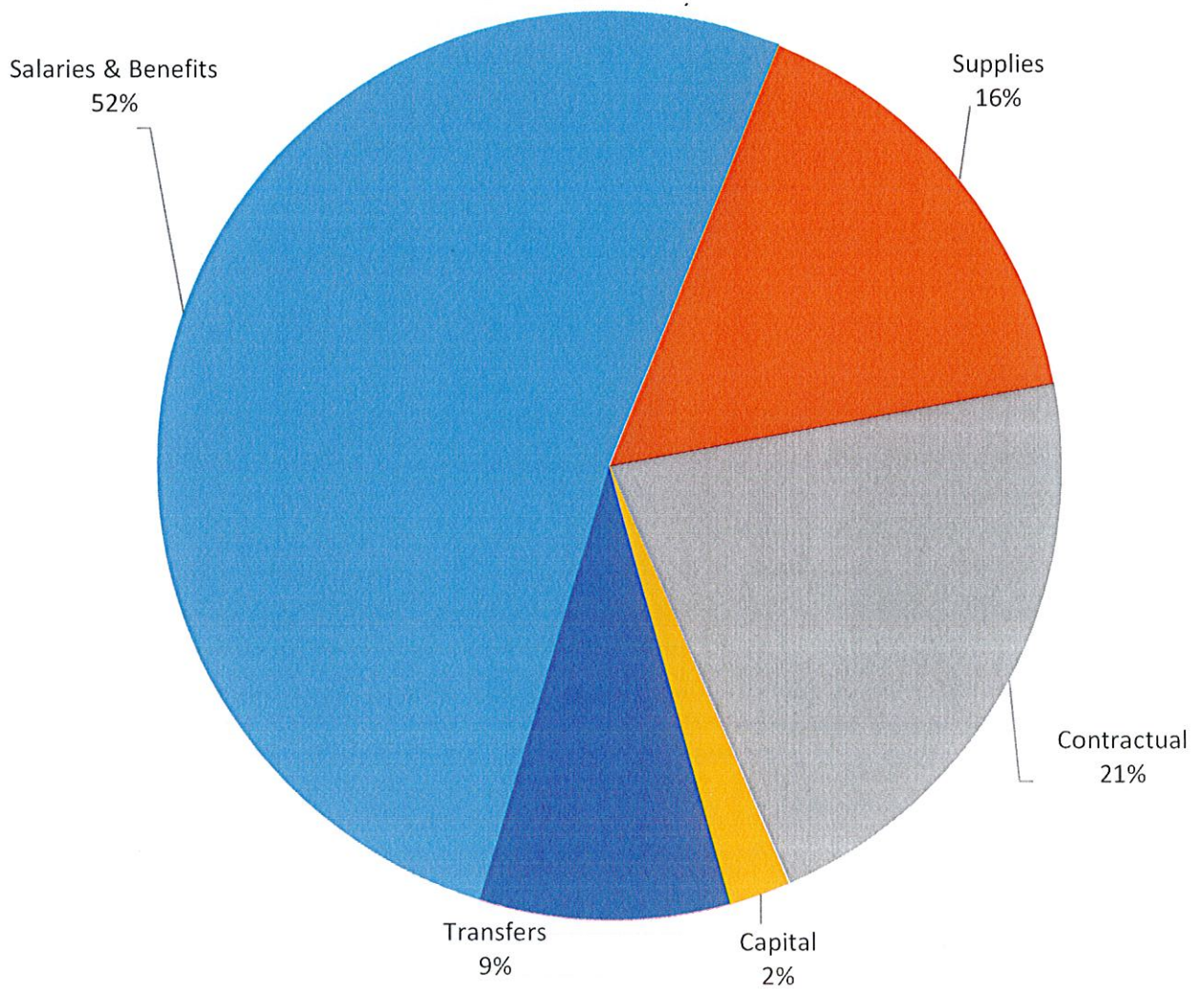
GRAND TOTAL EXPENDITURES **\$ 3,605,000**

USE OF FUND BALANCE **\$ 0**

**WATER AND SEWER FUND
REVENUES AND RESERVES DETAIL**

	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
OPERATING REVENUE			
1417 Water Service	\$ 1,940,154	\$ 2,050,000	\$ 2,050,000
1419 Sewer Service	1,411,519	1,432,000	1,432,000
1423 Penalty	54,292	60,000	60,000
1462 Turn on, Cutoff and Transfer Fees	11,890	8,000	13,000
1463 Sewer Taps	19,700	5,000	10,000
1467 Water Taps	36,340	10,000	15,000
TOTAL OPERATING REVENUE	3,473,895	3,565,000	3,580,000
OTHER RESOURCES			
1601 Interest Income	0	10,000	10,000
1606 Insurance Claims	0	1,500	0
1612 Sale of Salvage	0	170	0
1641 Over/Short	0	0	0
1651 Miscellaneous Income	22,274	5,000	15,000
TOTAL OTHER RESOURCES	22,274	16,670	25,000
1701 Transfer from General Fund	0	0	0
TOTAL OTHER RESOURCES	0	0	0
TOTAL CURRENT RESOURCES	\$ 3,496,169	\$ 3,581,670	\$ 3,605,000

FY 2020-2021 EXPENDITURES WATER & SEWER FUND



**WATER AND SEWER FUND
SUMMARY OF EXPENDITURES
BY CHARACTER AND OBJECT CLASSIFICATION**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 1,679,786	\$ 1,772,870	\$ 1,855,200
2200 Supplies	604,996	563,600	573,600
2300 Contractual Services	769,104	758,200	773,200
TOTAL EXPENSES	3,053,886	3,094,670	3,202,000
2400 Capital Outlay	78,705	164,000	80,000
2600 Transfers	288,000	323,000	323,000
GRAND TOTAL	\$ 3,420,591	\$ 3,581,670	\$ 3,605,000

**WATER AND SEWER FUND
SUMMARY OF EXPENDITURES
BY FUNCTION AND ACTIVITY CLASSIFICATION**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
601 Supply and Purification	\$ 1,102,074	\$ 1,199,900	\$ 1,194,800
603 Water and Sewer Maintenance	830,148	871,300	882,900
604 Accounting and Collections	239,908	259,870	268,600
607 Wastewater Plant	,960,461	917,600	935,700
901 Contingency	288,000	333,000	323,000
GRAND TOTAL	\$ 3,420,591	\$ 3,581,670	\$ 3,605,000

**WATER AND SEWER FUND
SUMMARY OF EXPENDITURES
BY FUNCTION AND EXPENSE CATEGORY**

DEPARTMENT	Salaries & Materials & Contractual					TOTAL
	Benefits	Supplies	Services	Capital	Transfers	
Supply and Purification	\$ 570,100	\$ 376,500	\$ 223,200	\$ 25,000	\$ -	\$ 1,194,800
Water and Sewer Maintenance	691,900	117,300	43,700	30,000	-	882,900
Accounting and Collections	204,300	2,000	62,300	-	-	268,600
Wastewater Plant	388,900	77,800	444,000	25,000	-	935,700
Contingency	-	-	0	-	323,000	323,000
GRAND TOTAL EXPENSES	\$ 1,855,200	\$ 573,600	\$ 773,200	\$ 80,000	\$ 323,000	\$ 3,605,000

**WATER AND SEWER FUND
SUPPLY AND PURIFICATION (601)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries & Benefits	\$ 479,025	\$ 525,200	\$ 570,100
2200 Supplies	416,210	376,500	376,500
2300 Contractual Services	187,257	223,200	223,200
TOTAL EXPENSES	1,082,492	1,124,900	1,169,800
2400 Capital Outlay	19,582	75,000	25,000
GRAND TOTAL	\$ 1,102,074	\$ 1,199,900	\$ 1,194,800

AUTHORIZED PERSONNEL

Water Plant Supervisor
Water Plant Operator (4)

OVERVIEW

The Supply and Purification Department oversees all aspects of water production and treatment. Water for the City is supplied by the Lower Neches Valley Authority (LNVA). The City's water treatment plant has a capacity of 4.9 MGD. Additionally, the City operates and maintains three (3) water towers which have a storage capacity of 850,000 gallons.

**WATER AND SEWER FUND
SUPPLY AND PURIFICATION (601)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 308,606	\$ 340,200	\$ 372,900
2102 Overtime	50,259	50,000	50,000
2111 Retirement	43,953	51,000	58,300
2120 Social Security	26,808	29,900	32,400
2131 Insurance	41,679	44,200	44,300
2136 ICMA Retirement	7,720	9,900	12,200
TOTAL SALARIES & BENEFITS	479,025	525,200	570,100
SUPPLIES			
2202 Department Supplies	10,921	11,500	11,500
2211 Purchased Water Supply	177,452	150,000	150,000
2212 Chemicals	209,249	200,000	200,000
2219 Wearing Apparel	0	1,000	1,000
2221 Fuel	721	1,000	1,000
2236 Street/Sidewalk/Building Materials	2,208	200	200
2239 Electrical Supplies & Light Fixtures	0	200	200
2240 Motor Vehicle Parts & Supplies	180	200	200
2241 Equipment Parts & Supplies	15,479	11,900	11,900
2281 Minor Tools & Apparatus	0	500	500
TOTAL SUPPLIES	416,210	376,500	376,500
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	0	1,000	26,000
2305 Special Services	17,131	21,000	21,000
2307 Utilities	58,480	60,000	60,000
2309 Postage	150	1,500	1,500
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	930	2,000	2,000
2314 Printing & Binding	0	1,000	1,000
2316 Workers Comp. Insurance	9,000	8,700	8,700
2318 Insurance	45,000	75,000	50,000
2320 R&M Buildings	1,196	200	200
2321 R&M Radio & Communication Equipment	0	0	0
2322 R&M Furniture, Fixtures	240	200	200
2323 R&M Motor Vehicles	15	200	200
2324 R&M Machines & Equipment	38,772	37,000	37,000
2327 Licenses & Permits	16,073	15,000	15,000
2330 Dues, Memberships, Subscriptions	270	400	400
TOTAL CONTRACTUAL	187,257	223,200	223,200
CAPITAL OUTLAY			
2410 Motor Vehicle	0	25,000	0
2414 Plant Equipment	19,582	50,000	25,000
TOTAL CAPITAL OUTLAY	19,582	75,000	25,000
GRAND TOTAL	\$ 1,102,074	\$ 1,199,900	\$ 1,194,800

**WATER AND SEWER FUND
WATER AND SEWER MAINTENANCE (603)**

BUDGET SUMMARY	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 637,170	\$ 660,300	\$ 691,900
2200 Supplies	108,950	117,300	117,300
2300 Contractual Services	24,905	43,700	43,700
TOTAL EXPENSES	771,025	821,300	852,900
2400 Capital Outlay	59,123	50,000	30,000
GRAND TOTAL	\$ 830,148	\$ 871,300	\$ 882,900

AUTHORIZED PERSONNEL

Water and Sewer Maintenance Supervisor
 Equipment Operator (2)
 Meter Reader
 Utility Worker (4)

OVERVIEW

Water and Sewer Maintenance is responsible for the maintenance and operation of the water distribution system which delivers water to approximately 5,300 metered accounts. This department is also responsible for the operation and maintenance of the wastewater collection system which conveys wastewater to the City's wastewater treatment facility. The City has approximately 80 miles of water lines and 80 miles of sewer lines.

WATER AND SEWER FUND
WATER AND SEWER MAINTENANCE (603)

BUDGET DETAIL	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 458,630	\$ 464,400	\$ 487,500
2102 Overtime	9,482	13,000	13,000
2107 Extra Help	0	2,000	2,000
2111 Retirement	58,716	62,400	69,000
2120 Social Security	33,324	36,700	38,400
2131 Insurance	70,737	74,500	74,500
2136 ICMA Retirement	6,281	7,300	7,500
TOTAL SALARIES & BENEFITS	637,170	660,300	691,900
SUPPLIES			
2202 Department Supplies	437	2,000	2,000
2212 Chemicals	355	1,000	1,000
2215 Food, Meals	136	1,500	1,500
2219 Wearing Apparel	1,830	3,300	3,300
2221 Fuel	12,142	12,000	12,000
2236 Street/Sidewalk/Building Materials	12,559	18,000	18,000
2240 Motor Vehicle Parts & Supplies	5,001	4,000	4,000
2241 Equipment Parts & Supplies	2,497	9,000	9,000
2242 Water Mains	68,590	53,000	53,000
2245 Sewer Mains	4,954	9,000	9,000
2281 Minor Tools & Apparatus	449	4,500	4,500
TOTAL SUPPLIES	108,950	117,300	117,300
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	5,938	1,500	1,500
2305 Special Services	2,245	5,000	5,000
2309 Postage	100	500	500
2310 Hire of Equipment	1,270	1,200	1,200
2311 Travel & Schools	895	3,000	3,000
2312 Advertising	0	300	300
2314 Printing & Binding	0	200	200
2316 Workers Comp. Insurance	10,000	10,000	10,000
2318 Insurance	0	11,000	11,000
2321 R&M Radio & Communication Equipment	0	500	500
2323 R&M Motor Vehicles	329	5,000	5,000
2324 R&M Machines & Equipment	2,489	3,000	3,000
2327 Licenses & Permits	919	1,500	1,500
2330 Dues, Memberships, Subscriptions	720	1,000	1,000
2331 Water Tower Inspections	0	0	0
TOTAL CONTRACTUAL	24,905	43,700	43,700
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	0
2451 Specialized Equipment	59,123	50,000	30,000
TOTAL CAPITAL OUTLAY	59,123	50,000	30,000
GRAND TOTAL	\$ 830,148	\$ 871,300	\$ 882,900

**WATER AND SEWER FUND
ACCOUNTING AND COLLECTIONS (604)**

**2018-2019 2019-2020 2020-2021
ACTUAL BUDGET ADOPTED**

BUDGET SUMMARY

2100 Salaries & Benefits	\$ 180,463	\$ 195,570	\$ 204,300
2200 Supplies	1,598	2,000	2,000
2300 Contractual Services	57,847	62,300	62,300
TOTAL EXPENSES	239,908	259,870	268,600
2400 Capital Outlay	0	0	0
TOTAL EXPENSES	0	0	0
GRAND TOTAL	\$ 239,908	\$ 259,870	\$ 268,600

AUTHORIZED PERSONNEL

Accounting Supervisor
Customer Service Clerk

OVERVIEW

Accounting and Collections processes monthly accounts for water, sewer, and sanitation services provided by the City. This function is responsible for establishing new accounts, receiving deposits, and collecting overdue payments.

WATER AND SEWER FUND
ACCOUNTING AND COLLECTIONS (604)

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 130,231	\$ 136,070	\$ 141,600
2102 Overtime	727	2,000	2,000
2107 Extra Help	1,288	5,000	5,000
2111 Retirement	16,367	18,000	19,800
2120 Social Security	9,778	10,900	11,400
2131 Insurance	16,862	18,800	18,800
2136 ICMA Retirement	5,210	4,800	5,700
TOTAL SALARIES & BENEFITS	180,463	195,570	204,300
SUPPLIES			
2202 Department Supplies	1,598	2,000	2,000
TOTAL SUPPLIES	1,598	2,000	2,000
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	10,213	11,500	11,500
2305 Special Services	28,913	19,000	19,000
2309 Postage	16,850	17,500	17,500
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	0	1,500	1,500
2314 Printing & Binding	1,256	2,000	2,000
2316 Workers Comp. Insurance	0	300	300
2318 Insurance	0	10,000	10,000
2321 R&M Radio & Communication Equip	0	0	0
2324 R&M Machines & Equipment	615	500	500
TOTAL CONTRACTUAL	57,847	62,300	62,300
CAPITAL OUTLAY			
2454 Computer Equipment	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 239,908	\$ 259,870	\$ 268,600

**WATER AND SEWER FUND
WASTEWATER PLANT (607)**

	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
BUDGET SUMMARY			
2100 Salaries & Benefits	\$ 383,128	\$ 391,800	\$ 388,900
2200 Supplies	78,238	67,800	77,800
2300 Contractual Services	499,095	419,000	444,000
TOTAL EXPENSES	960,461	878,600	910,700
2400 Capital Outlay	0	39,000	25,000
GRAND TOTAL	\$ 960,461	\$ 917,600	\$ 935,700

AUTHORIZED PERSONNEL

- Wastewater Treatment Plant Supervisor
- Wastewater Treatment Plant Operator (3)

OVERVIEW

The Wastewater Plant Department is responsible for the operation and maintenance of the City's wastewater treatment plant. This facility has a treatment capacity of 26 MGD. Additionally, the department maintains the City's nine (9) lift stations.

**WATER AND SEWER FUND
WASTEWATER PLANT (607)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 259,731	\$ 261,800	\$ 262,600
2102 Overtime	13,079	15,000	15,000
2111 Retirement	34,127	36,200	38,300
2120 Social Security	19,849	21,200	21,200
2131 Insurance	45,693	48,000	42,700
2136 ICMA Retirement	10,649	9,600	9,100
TOTAL SALARIES & BENEFITS	383,128	391,800	388,900
SUPPLIES			
2202 Department Supplies	6,054	12,000	12,000
2212 Chemicals	46,095	30,000	40,000
2215 Food, Meals	1,161	100	100
2219 Wearing Apparel	624	800	800
2221 Fuel	5,880	4,000	4,000
2236 Street/Sidewalk/Building Materials	161	400	400
2239 Electrical Supplies & Light Fixtures	0	1,000	1,000
2240 Motor Vehicle Parts & Supplies	202	600	600
2241 Equipment Parts & Supplies	17,678	17,900	17,900
2281 Minor Tools & Apparatus	383	1,000	1,000
TOTAL SUPPLIES	78,238	67,800	77,800
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	537	2,000	2,000
2305 Special Services	25,137	13,000	20,000
2307 Utilities	222,889	200,000	208,000
2309 Postage	100	400	400
2310 Hire of Equipment	1,019	3,000	3,000
2311 Travel & Schools	570	800	800
2316 Workers Comp. Insurance	1,000	800	800
2318 Insurance	20,000	52,000	52,000
2320 R&M Buildings and Contractual	404	800	800
2321 R&M Radio & Communication Equipment	0	200	200
2322 R&M Furniture and Fixtures	133	400	400
2323 R&M Motor Vehicles	23	300	300
2324 R&M Machines & Equipment	141,624	75,000	75,000
2327 Licenses & Permits	41,885	40,000	40,000
2330 Dues, Memberships, Subscriptions	630	300	300
2332 Sanitary Landfill	43,144	30,000	40,000
TOTAL CONTRACTUAL	499,095	419,000	444,000
CAPITAL OUTLAY			
2414 Plant Equipment	0	25,000	25,000
2451 Specialized Equipment	0	14,000	0
TOTAL CAPITAL OUTLAY	0	39,000	25,000
GRAND TOTAL	\$ 960,461	\$ 917,600	\$ 935,700

CONTINGENCY (901)

BUDGET SUMMARY	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
2300 Contractual Services	\$ 0	\$ 10,000	\$ 0
TOTAL EXPENSES	0	10,000	0
2600 Transfers	288,000	323,000	323,000
GRAND TOTAL	\$ 288,000	\$ 333,000	\$ 323,000

OVERVIEW

Water and Sewer Contingency primarily includes transfers to other funds.

**WATER AND SEWER FUND
CONTINGENCY (901)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
CONTRACTUAL SERVICES			
2380 Contingent	\$ 0	\$ 10,000	\$ 0
TOTAL CONTRACTUAL	0	10,000	0
TRANSFERS			
2601 Transfer to General Fund	263,000	263,000	263,000
2614 Transfer to Sick Leave Fund	25,000	60,000	60,000
2626 Transfer to Water and Sewer Capital	0	0	0
TOTAL TRANSFERS	288,000	323,000	323,000
GRAND TOTAL	\$ 288,000	\$ 333,000	\$ 323,000

**SANITATION FUND
BUDGET SUMMARY****FISCAL YEAR 2020-2021****RESOURCES**

Garbage and Trash Services	\$ 1,461,500
Other	11,100
	<hr/>

TOTAL RESOURCES	\$ 1,472,600
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EXPENDITURES

Operating Expenditures	1,117,600
Capital Expenditures	255,000
Transfers	100,000
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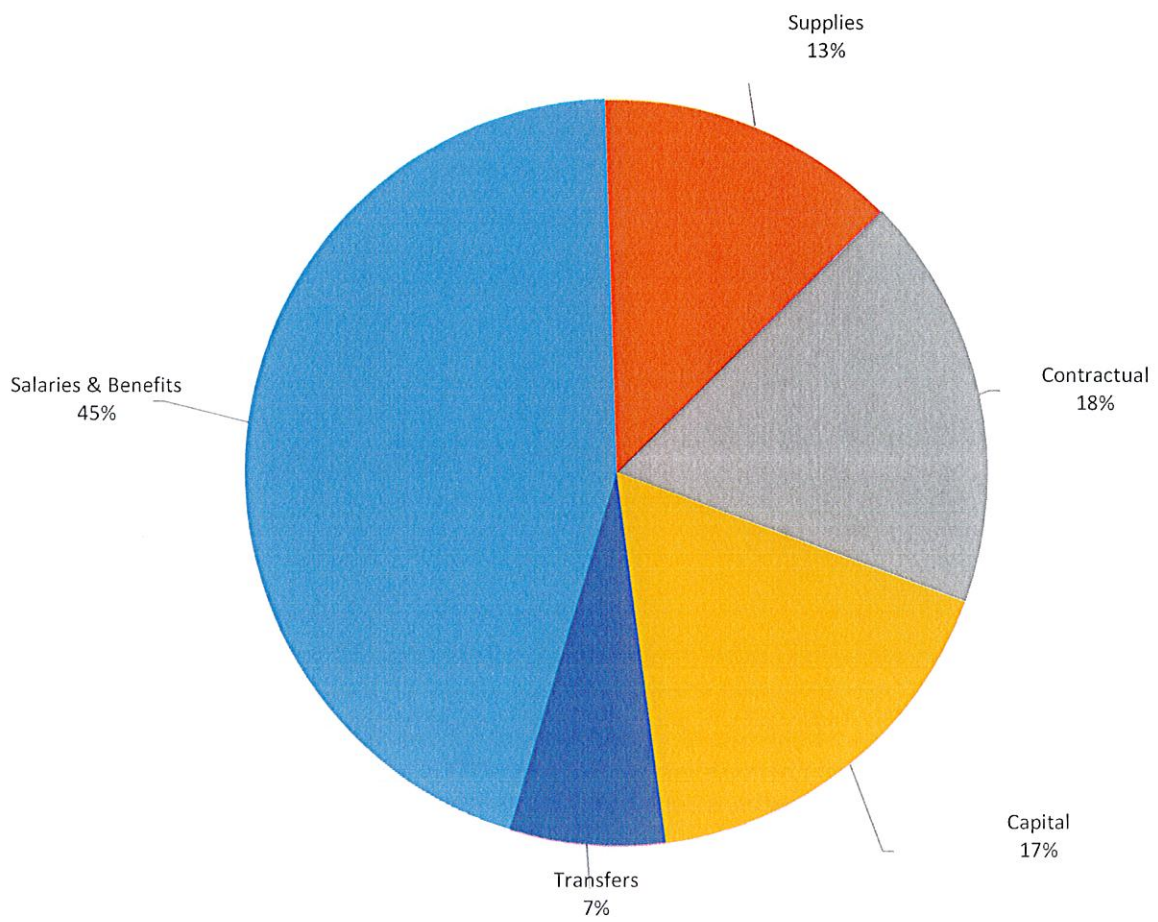
TOTAL EXPENDITURES	\$ 1,472,600
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USE OF FUND BALANCE	\$ 0
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**SANITATION FUND
REVENUES AND RESOURCES DETAIL**

	2018-2019	2019-2020	2020-2021
CURRENT REVENUE	ACTUAL	BUDGET	ADOPTED
1421 Garbage and Trash Services	\$ 1,092,320	\$ 1,090,000	\$ 1,090,000
1422 Commercial Garbage	347,372	344,000	350,000
1423 Penalty	21,512	20,700	21,500
1601 Interest on Investments	0	3,000	3,000
1610 Sale of Garbage Bags	7,517	8,000	8,000
1612 Sale of Salvage	1,525	100	100
1651 Miscellaneous Income	0	0	0
TOTAL	1,470,246	1,465,800	1,472,600
TOTAL RESOURCES FOR SERVICE	\$ 1,470,246	\$ 1,465,800	\$ 1,472,600

FY 2020-2021 EXPENDITURES SANITATION FUND



**SANITATION FUND
SANITATION (406)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Salaries & Benefits	\$ 556,901	\$ 635,800	\$ 660,000
2200 Supplies	196,296	193,200	193,200
2300 Contractual Services	278,297	251,800	264,400
TOTAL EXPENSES	1,031,494	1,080,800	1,117,600
2400 Capital Outlay	24,104	255,000	255,000
2601 Transfers	174,000	130,000	100,000
GRAND TOTAL	\$ 1,229,598	\$ 1,465,800	\$ 1,472,600

AUTHORIZED PERSONNEL

Sanitation Truck Operator (3)
Sanitation Specialist (7)

OVERVIEW

Sanitation is responsible for the collection and disposal of refuse within the city limits of Port Neches. The department has three (3) routes servicing approximately 5,000 residential and commercial customers. Garbage collection is provided bi-weekly while trash service is provided on a weekly basis.

**SANITATION FUND
SANITATION (406)**

BUDGET DETAIL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2101 Regular Earnings	\$ 394,845	\$ 451,600	\$ 463,000
2102 Overtime	7,035	6,000	6,000
2111 Retirement	50,565	59,700	64,500
2120 Social Security	30,015	34,900	35,800
2131 Insurance	66,520	76,700	81,900
2136 ICMA Retirement	7,921	6,900	8,800
TOTAL SALARIES & BENEFITS	556,901	635,800	660,000
SUPPLIES			
2202 Department Supplies	967	2,800	2,800
2215 Food, Meals	0	100	100
2219 Wearing Apparel	4,674	5,100	5,100
2221 Fuel	58,011	57,000	57,000
2223 Garbage Bags	63,875	70,000	70,000
2240 Motor Vehicle Parts & Supplies	68,181	55,000	55,000
2241 Equipment Parts & Supplies	588	3,100	3,100
2281 Minor Tools & Apparatus	0	100	100
TOTAL SUPPLIES	196,296	193,200	193,200
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	1,099	1,400	1,000
2305 Special Services	0	300	300
2309 Postage	100	350	350
2310 Hire of Equipment	0	500	500
2311 Travel & Schools	0	3,000	3,000
2312 Advertising	960	100	100
2314 Printing & Binding	0	200	200
2316 Workers Compensation Insurance	15,000	17,000	17,000
2318 Insurance	8,000	33,000	33,000
2321 R&M Radio & Communication Equipmen	0	400	400
2323 R&M Motor Vehicles	27,118	15,000	19,000
2324 R&M Machines & Equipment	0	200	200
2327 Licenses & Permits	61	300	300
2330 Dues, Memberships, Subscriptions	180	50	50
2332 Sanitary Landfill	188,625	170,000	179,000
2333 Recycling Costs	4,264	0	0
2375 Green Waste Fees	32,890	10,000	10,000
TOTAL CONTRACTUAL	278,297	251,800	264,400
CAPITAL OUTLAY			
2410 Motor Vehicles	0	230,000	230,000
2451 Specialized Equipment	24,104	25,000	25,000
TOTAL CAPITAL OUTLAY	24,104	255,000	255,000
2601 Transfer to General Fund	150,000	100,000	100,000
2614 Transfer to Sick Leave Fund	24,000	30,000	0
GRAND TOTAL	\$ 1,229,598	\$ 1,465,800	\$ 1,472,600

**DEBT SERVICE
FUND**

**DEBT SERVICE FUND
BUDGET SUMMARY**

	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
REVENUES			
1110 General Property Taxes - Current	\$ 1,835,376	\$ 1,966,400	\$ 2,030,000
1111 General Property Taxes - Delinquent	25,126	7,000	7,000
1112 Penalty & Interest	18,756	7,000	7,000
TOTAL RECEIPTS	1,879,258	1,980,400	2,044,000
MISCELLANEOUS REVENUES			
1600 Interest on Issuance	0	0	0
1601 Interest on Investments	18,244	8,000	3,600
TOTAL MISCELLANEOUS REVENUES	18,244	8,000	3,600
TOTAL REVENUES	\$ 1,897,502	\$ 1,988,400	\$ 2,047,600

REQUIREMENTS

2593 Debt Service - Principal	\$ 1,470,000	\$ 1,600,000	\$ 1,730,000
2594 Debt Service - Interest	442,153	365,670	379,200
2595 Debt Service - Fees	1,425	800	800
2595 Cost of Issuance	0	0	0
TOTAL REQUIREMENTS	\$ 1,913,578	\$ 1,966,470	\$ 2,110,000

**CITY OF PORT NECHES
DEBT SERVICE SUPPLEMENTARY INFORMATION****COMBINED STATEMENT OF BONDED INDEBTEDNESS**

<i>DESCRIPTION</i>	<i>ORIGINAL ISSUE</i>	<i>OUTSTANDING 09/30/2020</i>
Certificates of Obligation 2011	\$ 4,300,000	\$ 1,395,000
Certificates of Obligation 2013	4,300,000	3,530,000
Certificates of Obligation 2016	7,250,000	7,000,000
Certificates of Obligation 2020	5,200,000	5,200,000
TOTAL	\$ 21,050,000	\$ 17,125,000

CITY OF PORT NECHES
DEBT SERVICE SUPPLEMENTARY INFORMATION

Amortization Schedule as of 10/1/2020

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Debt Service</i>
2020-2021	\$ 1,730,000	\$ 379,200	\$ 2,109,200
2021-2022	1,590,000	330,146	1,920,146
2022-2023	1,455,000	297,460	1,752,460
2023-2024	1,490,000	256,032	1,746,032
2024-2025	1,525,000	233,776	1,758,776
2025-2026	1,555,000	199,444	1,754,444
2026-2027	1,590,000	164,338	1,754,338
2027-2028	1,330,000	128,356	1,458,356
2028-2029	1,100,000	102,280	1,202,280
2029-2030	1,120,000	80,960	1,200,960
2030-2031	1,140,000	59,120	1,199,120
2031-2032	1,160,000	36,620	1,196,620
2032-2033	340,000	13,600	353,600
	\$ 17,125,000	\$ 2,281,332	\$ 19,406,332

**CITY OF PORT NECHES
CERTIFICATES OF OBLIGATION 2011**

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2020-21	1,395,000	20,925	20,925	1,436,850	0
	<u>\$ 1,395,000</u>				

**CITY OF PORT NECHES
CERTIFICATES OF OBLIGATION 2013**

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2020-21	\$ 210,000	\$ 63,625	\$ 63,625	\$ 337,250	\$ 3,320,000
2021-22	220,000	61,000	61,000	342,000	3,100,000
2022-23	230,000	57,700	57,700	345,400	2,870,000
2023-24	240,000	54,250	54,250	348,500	2,630,000
2024-25	250,000	50,650	50,650	351,300	2,380,000
2025-26	260,000	46,275	46,275	352,550	2,120,000
2026-27	270,000	41,725	41,725	353,450	1,850,000
2027-28	280,000	37,000	37,000	354,000	1,570,000
2028-29	290,000	31,400	31,400	352,800	1,280,000
2029-30	300,000	25,600	25,600	351,200	980,000
2030-31	315,000	19,600	19,600	354,200	665,000
2031-32	325,000	13,300	13,300	351,600	340,000
2032-33	340,000	6,800	6,800	353,600	0
	<u>\$ 3,530,000</u>				

**CITY OF PORT NECHES
2016 CERTIFICATES (PRIVATE PLACEMENT)**

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2020-21	50,000	73,850	73,850	197,700	6,950,000
2021-22	1,060,000	73,323	73,323	1,206,646	5,890,000
2022-23	1,080,000	62,140	62,140	1,204,280	4,810,000
2023-24	1,105,000	50,746	50,746	1,206,492	3,705,000
2024-25	1,130,000	39,088	39,088	1,208,176	2,575,000
2025-26	1,150,000	27,167	27,167	1,204,334	1,425,000
2026-27	1,175,000	15,034	15,034	1,205,068	250,000
2027-28	250,000	2,638	2,638	255,276	0
	<u>\$7,000,000</u>				

**CITY OF PORT NECHES
2020 CERTIFICATES (PRIVATE PLACEMENT)**

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2020-21	75,000		62,400	137,400	5,125,000
2021-22	310,000		61,500	371,500	4,815,000
2022-23	145,000		57,780	202,780	4,670,000
2023-24	145,000		46,040	191,040	4,525,000
2024-25	145,000		54,300	199,300	4,380,000
2025-26	145,000		52,560	197,560	4,235,000
2026-27	145,000		50,820	195,820	4,090,000
2027-28	800,000		49,080	849,080	3,290,000
2028-29	810,000		39,480	849,480	2,480,000
2029-30	820,000		29,760	849,760	1,660,000
2030-31	825,000		19,920	844,920	835,000
2031-32	835,000		10,020	845,020	0
	<u>\$ 5,200,000</u>				

**ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)
FY21 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$ 225,000
Interest	3,000
Reserves	<u>0</u>

TOTAL REVENUES AND RESERVES**\$ 228,000****EXPENDITURES**

Operating Expenditures	\$ 59,000
Contingencies	169,000
Transfers to Debt Service	<u>0</u>

TOTAL EXPENDITURES**\$ 228,000**

**EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)**

BUDGET SUMMARY	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
2100 Administration	\$ 25,000	\$ 25,000	\$ 25,000
2200 Supplies	0	500	0
2300 Contractual Services	160,711	259,500	203,000
TOTAL EXPENSES	185,711	285,000	228,000
2600 Transfers	280,000	167,000	0
GRAND TOTAL	\$ 465,711	\$ 452,000	\$ 228,000

OVERVIEW

The Port Neches Economic Development Corporation is administered by the seven (7) member Board of Directors and operates as a separate entity. The Board is appointed by the City Council. Effective April 2020, funds are provided by a dedicated 1/4 cent sales tax (4B) and can be utilized for economic and community development activities as set forth by State law.

EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)

BUDGET DETAIL	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
ADMINISTRATION			
2101 Administration	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL ADMINISTRATION	25,000	25,000	25,000
SUPPLIES			
2202 Department Supplies	0	500	0
TOTAL SUPPLIES	0	500	0
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	3,575	5,000	5,000
2305 Special Services	3,120	3,000	3,000
2308 Telephone	0	500	0
2311 Travel & Schools	0	2,000	1,500
2312 Advertising	662	1,000	1,000
2330 Dues, Memberships, Subscriptions	0	1,000	1,000
2339 Marketing/Promotion	43,000	40,000	22,500
2380 Contingent	110,354	207,000	169,000
TOTAL CONTRACTUAL	160,711	259,500	203,000
TRANSFERS			
2627 EDC 4B Debt Service	0	0	0
2700 Contribution to City	280,000	167,000	0
TOTAL DEBT SERVICE	280,000	167,000	0
 GRAND TOTAL	 \$ 465,711	 \$ 452,000	 \$ 228,000

**STREET MAINTENANCE FUND
FY21 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$	225,000
Interest		0
Reserves		0
		<hr/>

TOTAL REVENUES AND RESERVES **\$ 225,000**

EXPENDITURES

Operating Expenditures	\$	225,000
		<hr/>

TOTAL EXPENDITURES **\$ 225,000**

STREET MAINTENANCE FUND

BUDGET SUMMARY	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
2100 Administration	\$ 0	\$ 0	\$ 0
2200 Supplies	0	0	75,000
2300 Contractual Services	0	0	150,000
TOTAL EXPENSES	0	0	225,000
2600 Transfers	0	0	0
GRAND TOTAL	\$ 0	\$ 0	\$ 225,000

OVERVIEW

Effective April 2020 , the City began collection of a dedicated 1/4 cent sales tax as authorized by voter approval at the election held November 5, 2019. Funds are to be utilized for street maintenance activities in accordance with State statutes.

STREET MAINTENANCE FUND

BUDGET DETAIL	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	ADOPTED
ADMINISTRATION			
2101 Administration	\$ 0	\$ 0	\$ 0
TOTAL ADMINISTRATION	0	0	0
SUPPLIES			
2236 Street Materials	0	0	75,000
TOTAL SUPPLIES	0	0	75,000
CONTRACTUAL SERVICES			
2310 Hire of Equipment	0	0	150,000
TOTAL CONTRACTUAL	0	0	150,000
TRANSFERS			
2700 Contribution to City	0	0	0
TOTAL DEBT SERVICE	0	0	0
 GRAND TOTAL	 \$ 0	 \$ 0	 \$ 225,000

ORDINANCES

ORDINANCE NO. 2020-14

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF PORT NECHES, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR SAID CITY, AS PREPARED AND SUBMITTED BY THE CITY MANAGER OF SAID CITY, SUCH BUDGET COVERING THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021

WHEREAS, the City Manager of the City of Port Neches, Texas, has prepared and submitted to the City Council of said City, a budget estimate of expenditures and revenues of all City departments, activities and offices for the fiscal year beginning October 1, 2020, and ending September 30, 2021; and

WHEREAS, the City Council of the City of Port Neches, Texas, after due hearing and consideration thereof, deems that such proposed and estimated budget, including amendments approved by the City Council, should be, in all respects, approved and adopted.

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


That the budget, as prepared and submitted by the City Manager of the City of Port Neches, Texas, for the various departments of said City for the fiscal year beginning October 1, 2020, and ending September 30, 2021 is hereby in all respects, approved and adopted to include amendments approved by the City Council.

PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this 3rd day of September, 2020.

CITY OF PORT NECHES, TEXAS

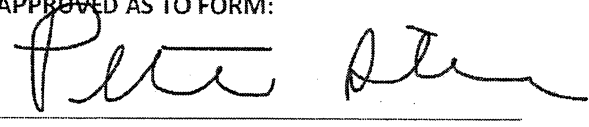

Glenn Johnson, Mayor

ATTEST:


Jamie Mendoza, City Secretary



APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2020-15

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF PORT NECHES, TEXAS; APPORTIONING SUCH LEVY INTO TWO (2) COMPONENTS; SETTING UP A SCHEDULE OF PENALTIES AND INTEREST FOR DELINQUENT TAXES; SETTING THE DELINQUENT RATE; SETTING ADDITIONAL PENALTY TO DEFRAY COSTS OF COLLECTION OF DELINQUENT TAXES; AND PROVIDING FOR AN EMERGENCY.

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Port Neches, subject to ad valorem taxes for the tax year 2020, was fixed by Angela Bellard, Chief Appraiser of Jefferson Central Appraisal District, at a net taxable value of \$975,062,027; and

WHEREAS, the 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the State; and

WHEREAS, a public hearing to consider the adoption of a proposed tax rate of \$0.735000 which does not exceed the voter-approval tax rate of \$0.762513 was held on September 3, 2020.

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

Section 1: That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Port Neches, Texas, for the fiscal year 2020-2021 upon all property, real, personal and mixed situated within the corporate limits of the said City subject to taxation, a tax of \$0.735000 cents on each one hundred (\$100.00) dollar valuation of property, said tax being so levied and apportioned to the specific purposes herein set forth:

- a) The total tax levy on all properties will result in an assessment of \$7,166,705 which is an increase of 2.19% from the 2019 tax levy.
- b) For the maintenance and operation expenditures of the City of Port Neches, Texas, \$0.518604 cents on each one hundred (\$100.00) dollar valuation of property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.

- c) For the payment of the debt service of the City of Port Neches, Texas, \$0.216396 cents on each one hundred (\$100.00) dollar valuation of property; and;

Section 2: That there is hereby levied and there shall be collected from every person, firm, association or corporation pursuing any occupation taxed by the General Laws of the State of Texas, an annual occupation tax equal, in each instance, to one-half (1/2) of the State Occupation Tax, which said tax shall be paid annually, in advance, except where otherwise provided by State Law, in which event the same may be paid as provided by State Law; there is hereby levied and there shall be collected a one (1%) per cent Local Sales and Use Tax within the City, as provided by the Municipal Sales and Use Tax Act of the State of Texas, V.T.C.A. Tax Code Chapter 321 and subsequent amendments thereto, as well as an additional one-quarter of one percent (0.25%) economic development local sales and use tax, approved by a majority of electors on August 12, 2000, and an additional one-quarter of one percent (0.25%) street maintenance tax approved by a majority of electors on November 5, 2019, for a total local sales and use tax of one and one-half percent (1.5%).

Section 3: That all monies collected under this Ordinance for the specific items herein named be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and Collector of Taxes, the City Treasurer and the City Secretary of said City shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector of Taxes and every person collecting money for the City of Port Neches, Texas, to deliver to the City Treasurer and the City Secretary of said City, at the time of depositing any monies, a statement showing to what fund such deposit should be made and from what source the same is received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

Section 4: That the ad valorem taxes levied for the year 2020 shall become due and payable on the 1st day of October, 2020, and the same may be paid up to and including the 31st day of January, 2021, without penalty. If not paid by January 31, 2021, such taxes shall become delinquent and shall bear penalty, interest and costs as provided by the Property Tax Code of the State of Texas, and its future amendments. If not paid by July 1, 2021, such taxes shall incur an additional penalty to defray costs of collection, which penalty shall be equal to twenty (20%) per cent of the total amount of taxes, penalty and interest due.

Section 5: This Ordinance shall take effect and be in full force and effect from and after its passage and publication of the caption of said Ordinance in one (1) issue of a newspaper of general circulation within said City, as required by law.

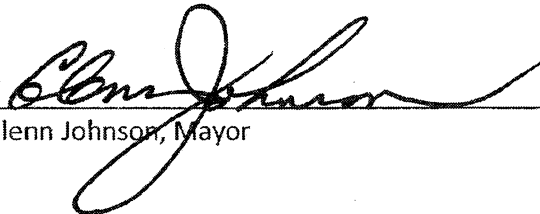
Section 6: That any and all Ordinances, or portions of Ordinances, in conflict with this Ordinance be and the same are hereby repealed, but only to the extent of the conflict.

Section 7: That if any portion of this Ordinance, is for any reason, held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or

constitutionality of the remaining provisions of this Ordinance and, to this end, all provisions of this Ordinance are declared to be severable.

PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this 3rd day of **September, 2020**.

CITY OF PORT NECHES, TEXAS

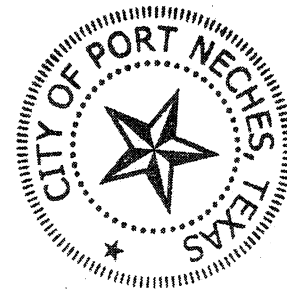


Glenn Johnson, Mayor

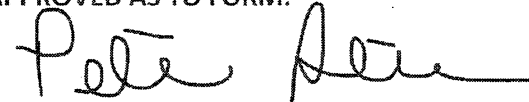
ATTEST:



Jamie Mendoza, City Secretary



APPROVED AS TO FORM:



Pete Steele, City Attorney