

**CITY OF
PORT NECHES, TEXAS**

**ADOPTED ANNUAL BUDGET
FISCAL YEAR 2021-2022**

City of Port Neches, Texas

Adopted Annual Budget

Fiscal Year 2021-2022

Mayor

Glenn Johnson

Council Members

Chris McMahon
Place 1

John Davenport
Place 3

Adam Anders
Place 2

Robert Arnold
Place 4

Terry Schwertner
Place 5

City Manager

Andre' Wimer

CITY of PORT NECHES, TEXAS

Annual Budget Fiscal Year 2021-2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$ 397,944 which is a 5.56 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$150,031.

The record vote adopting the FY 2021-2022 Budget:

For: Chris McMahon, Place 1; Adam Anders, Place 2; Robert Arnold, Place 4; Terry Schwertner, Place 5

Present and Not Voting: Mayor Glenn Johnson

Against: None

Absent: John Davenport, Place 3

<u>TAX RATE SUMMARY</u>	<u>2020 Rate/\$100</u>	<u>2021 Rate/\$100</u>
Proposed Tax Rate for Adoption	.735000	.685000
No New Revenue	.724825	.656135
Maintenance & Operations	.518604	.510994
Voter Approval Rate	.762513	.685029
Debt Tax Rate	.216396	.174006

Total Amount of Municipal Debt Obligations Secured by Property Taxes: \$ 15,395,000

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

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ADOPTED ORDINANCES

August 19, 2021

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 2021-2022 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 21-22 totals \$19,726,296.

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 21-22 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 fund contains expenditures associated with street maintenance activities funded by a dedicated sales tax.

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 \$11,142,650 and anticipated expenditures of \$11,842,650.
- The proposed tax rate for FY 21-22 is \$0.685000/\$100 assessed valuation, which is \$0.05 less than the FY 20-21 rate. As a component of the proposed tax rate, \$0.510994/\$100 assessed valuation is dedicated to maintenance and operation expenditures. The total assessed valuation has been established as \$1,103,104,052, which reflects an increase of 13% as compared to the current year value of \$975,062,027.
- The proposed amount of property tax revenue is projected to be \$5,600,000 which reflects an increase of \$500,000.
- The proposed amount of industrial district contract revenue is anticipated to be \$2,500,000 which reflects a decrease of \$600,000 from FY 20-21. Industrial values have been influenced by the economic impacts of COVID in addition to the continued loss of revenue due to the TPC incident.
- The proposed amount of sales tax revenue is expected to be \$1,200,000 which reflects and increase as compared to FY 20-21.
- The proposed amount of franchise fees is projected to be \$745,000 which is consistent as compared to FY 20-21.
- 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 \$493,000 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 \$115,000 for the purchase of three (3) Police Department vehicles.

- The proposed budget includes \$8,200 for the purchase of a mower for the Parks Department.
- The proposed budget includes \$57,000 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 \$3,810,000 with projected expenditures of the same amount. This amount reflects an increase of \$205,000 from the current fiscal year.
- The proposed budget includes an increase of \$1.00/month to the base rates for both water and sewer service. Additionally, a new tier for water service outside the city limits has been established.

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 \$50,000 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 \$1,552,600 with anticipated expenditures of the same amount. This reflects an increase of \$86,800 from the current fiscal year.
- The proposed budget includes an increase of \$1.00/month in the base rate for sanitation service.

Expenditures. Significant features include the following:

- The proposed budget includes the purchase of a grapple truck at a cost of \$175,000.
- 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 21-22 equates to \$1,920,946. In terms of the tax rate, \$0.174006/\$100 assessed valuation is dedicated to fund this expense.

Economic Development Corporation Fund

The Port Neches Economic Development Corporation has a proposed budget of \$300,100. Funding is provided by one-quarter cent dedicated to sales tax.

Street Maintenance Fund

The proposed budget totals \$300,000 with funds allocated for street maintenance activities. Funding is provided by a one-quarter cent dedicated sales tax.

Personnel

The proposed budget for FY 21-22 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 \$16,596 from the current year due to changes to the premiums. Payment to the Texas Municipal Retirement System (TMRS) increased by \$28,599 due to an overall increase in payroll and an increase in the TMRS contribution rate from 13.93% to 14.18%. 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	\$131,627	\$87,147	\$218,774
Water and Sewer Fund	31,445	8,641	\$40,086
Sanitation Fund	11,022	6,614	\$17,636
Total	<u>\$174,094</u>	<u>\$102,402</u>	<u>\$276,496</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 \$1,567,713/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 21-22, as presented, does include the budgeted use of reserve funds in the amount of \$700,000. 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 21-22 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,

A handwritten signature in black ink, consisting of a large, sweeping loop that starts at the top left, curves down and to the right, then back up and to the left, ending with a small hook.

André Wimer
City Manager

FINANCIAL SUMMARIES

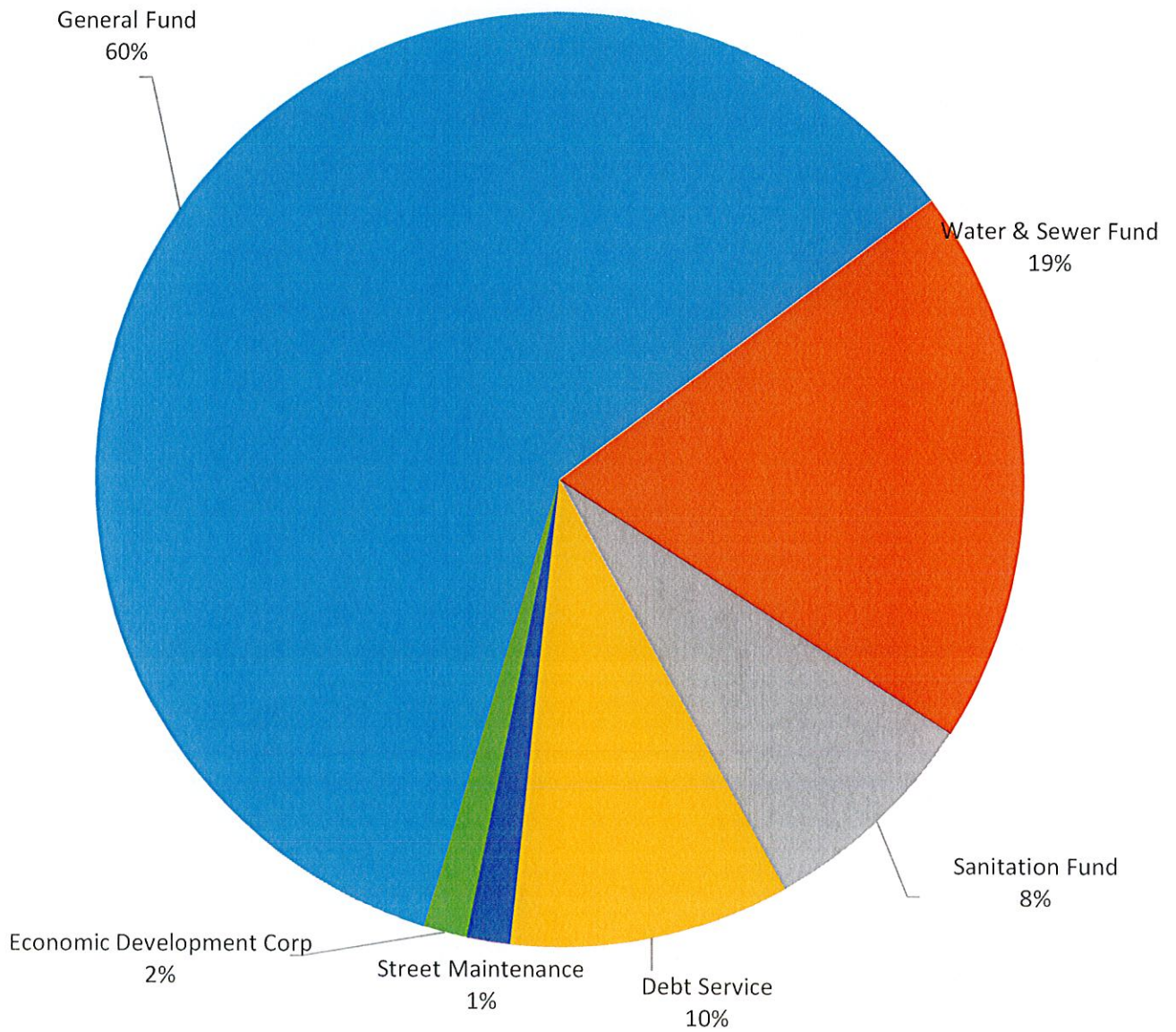
**CONSOLIDATED BUDGET STATEMENT
FY 2021-2022**

	<i>Estimated</i> Beginning Fund Balance	FY 2021-22 Revenue	FY 2021-22 Expenditures	<i>Estimated</i> Ending Fund Balance
General Fund	\$ 7,800,000	\$11,142,650	\$ 11,842,650	\$ 7,100,000
Water & Sewer Fund	900,000	3,810,000	3,810,000	900,000
Sanitation Fund	650,000	1,552,600	1,552,600	650,000
Debt Service Fund	1,015,000	1,931,000	1,920,946	1,025,054
Economic Development Corp	1,000,000	300,100	300,100	1,000,000
Street Maintenance Fund	0	300,000	300,000	0
	<u>\$11,365,000</u>	<u>\$19,036,350</u>	<u>\$19,726,296</u>	<u>\$10,675,054</u>

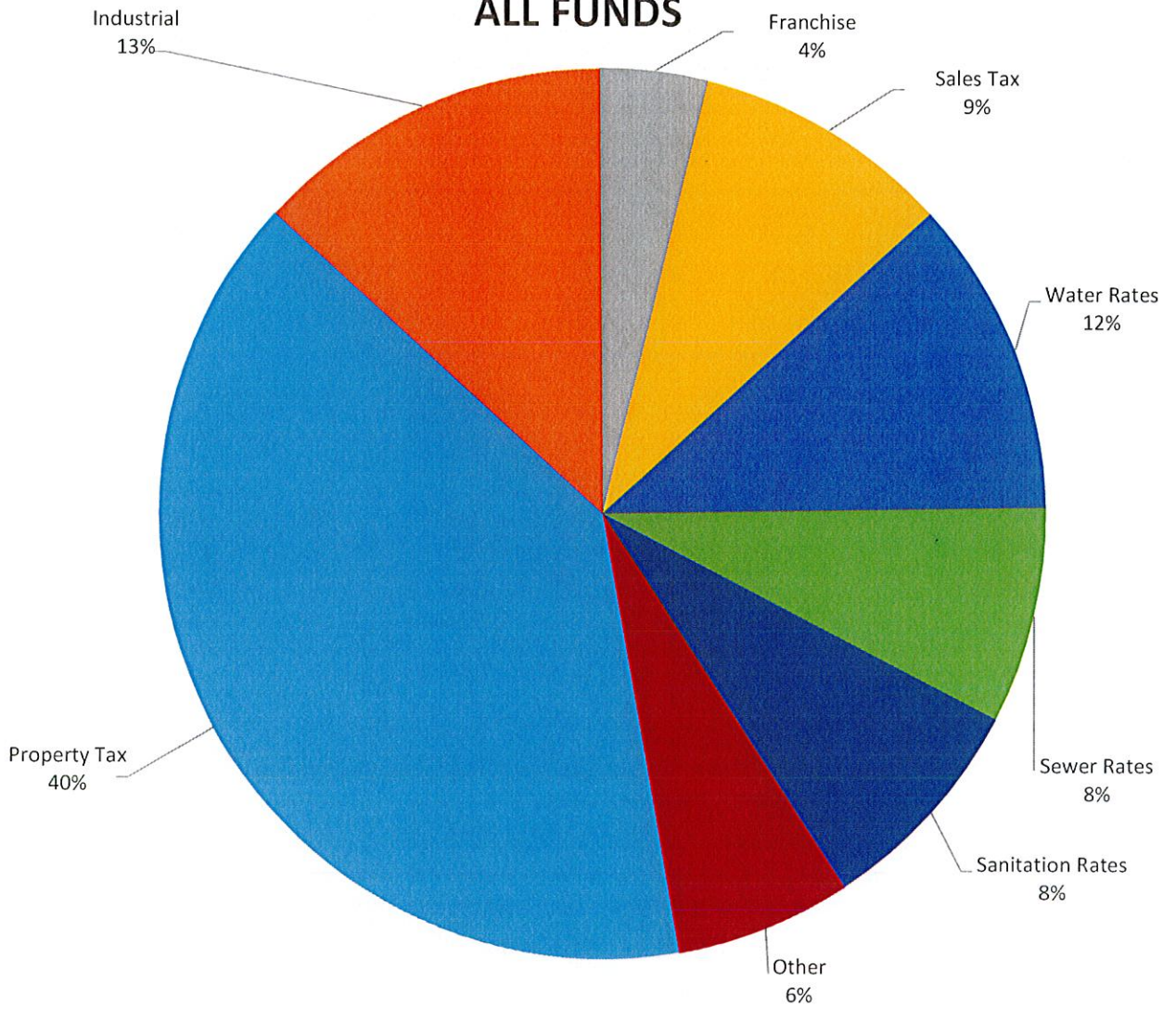
**SUMMARY OF EXPENDITURES
BY CHARACTER AND OBJECT CLASSIFICATION
FY 2021-2022**

FUND	Salaries & Benefits	Supplies	Contractual Services	Capital	Transfers	TOTAL
General Fund	\$ 8,428,100	\$ 403,780	\$ 2,751,870	\$ 126,400	\$ 132,500	\$ 11,842,650
Water & Sewer Fund	1,936,000	647,200	803,800	100,000	323,000	3,810,000
Sanitation Fund	688,000	213,200	351,400	200,000	100,000	1,552,600
Debt Service Fund	0	0	1,920,946	0	0	1,920,946
Economic Development	25,000	0	275,100	0	0	300,100
Street Maintenance	0	100,000	200,000	0	0	300,000
Total	\$ 11,077,100	\$ 1,364,180	\$ 6,303,116	\$ 426,400	\$ 555,500	\$ 19,726,296

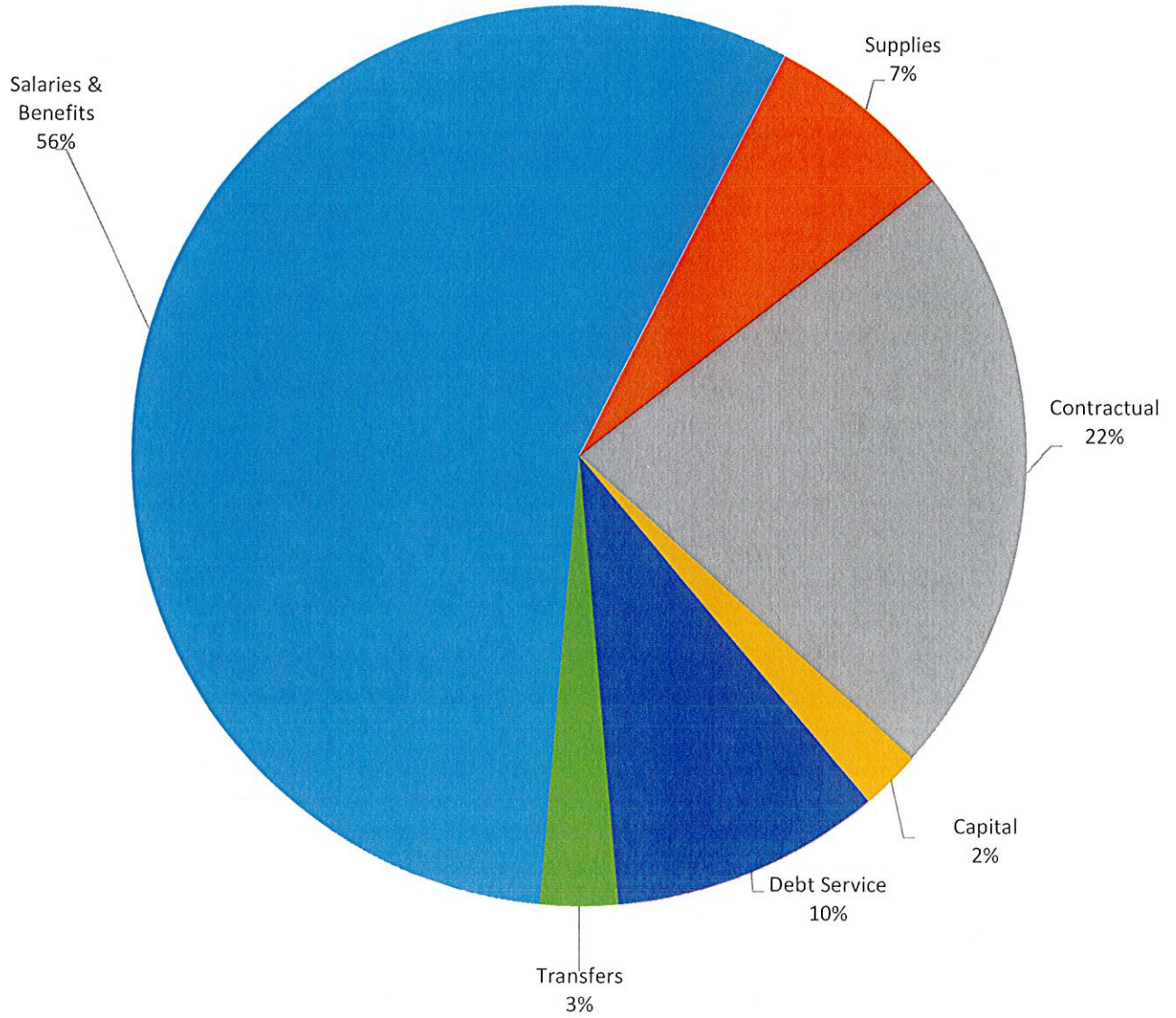
FY 2021-2022 BUDGET BY FUND



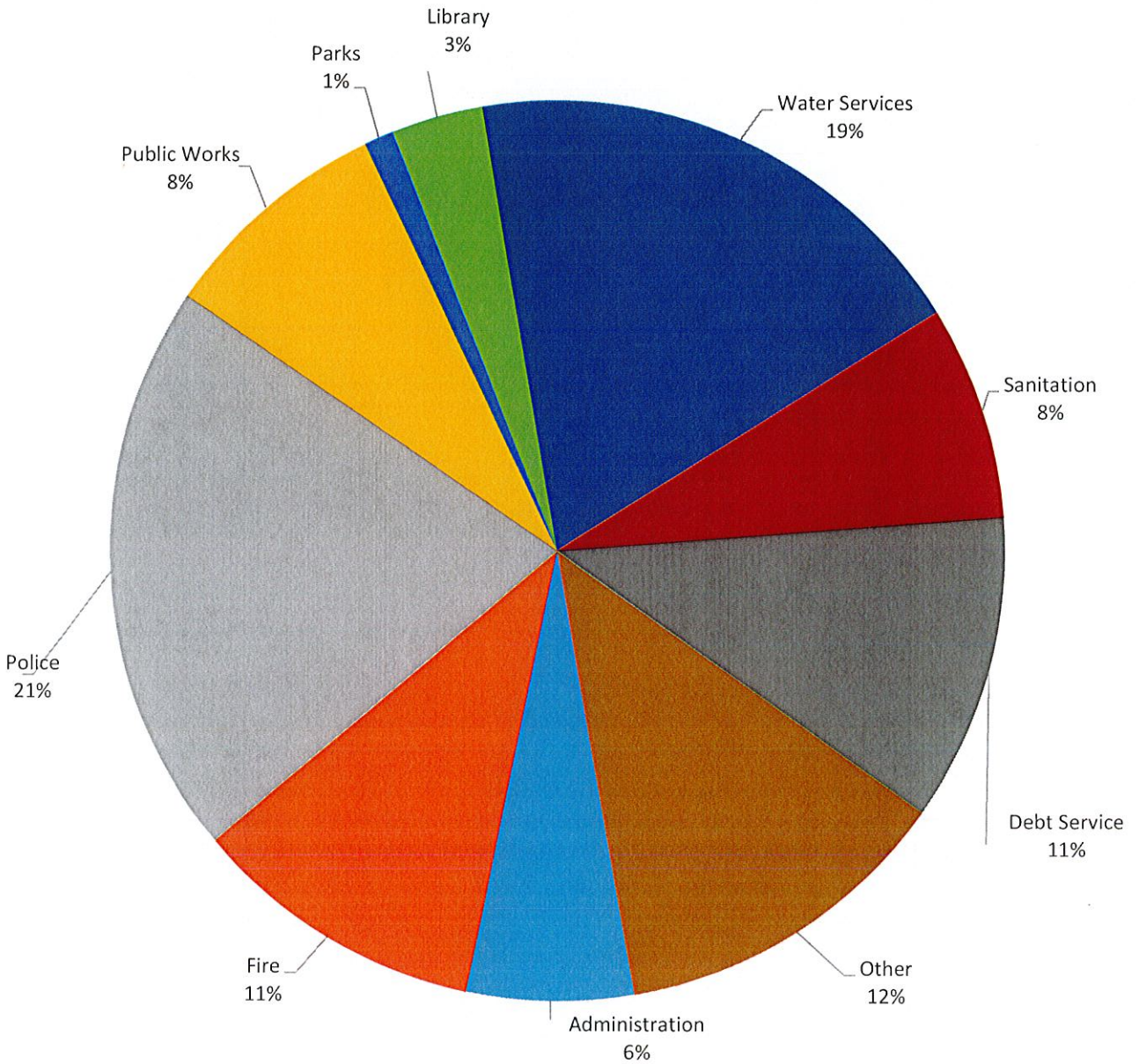
FY 2021-2022 REVENUE ALL FUNDS



FY 2021-2022 EXPENDITURES ALL FUNDS



FY 2021-2022 EXPENDITURES BY DEPARTMENT



**GENERAL
FUND**

GENERAL FUND - REVENUE & RESOURCES

CURRENT REVENUES		2019-2020	2020-2021	2021-2022
		ACTUAL	BUDGET	ADOPTED
TAXES				
1110	General Property Taxes - Current	\$ 4,988,285	\$ 5,100,000	\$ 5,600,000
1111	General Property Taxes - Delinquent	48,834	50,000	50,000
1112	Penalty & Interest	41,003	40,000	40,000
1113	Industrial Contracts - In-Lieu-of-Tax	3,330,732	3,100,000	2,500,000
1125	Retail Sales Tax	1,440,062	950,000	1,200,000
1127	Alcoholic Beverage Tax	26,409	30,000	30,000
1131	Gross Receipts Tax - Electric Company	412,179	420,000	420,000
1132	Gross Receipts Tax - Gas Company	92,663	100,000	100,000
1133	Gross Receipts Tax - Phone Company	34,682	50,000	50,000
1134	Gross Receipts Tax - Cable TV	168,697	175,000	175,000
SUBTOTAL		10,583,546	10,015,000	10,165,000
LICENSES & PERMITS				
1201	Alcoholic Beverage	3,278	4,000	4,000
1202	Electricians' License	1,400	2,000	2,000
1208	Solicitors' License/Permit	58,132	50,000	50,000
1209	Excavation & Pipeline Permits	50,225	1,000	1,000
1210	Building Permits	65,762	70,000	70,000
1211	Plumbing and Gas Permits	16,089	6,000	6,000
1212	Electrical Permits	23,810	8,000	8,000
1213	Variance Request Fees	2,750	3,000	3,000
1214	Dog License and Pound Fees	1,045	1,500	1,500
1218	Ambulance/Taxi/Wrecker Permits	290	200	200
1219	Mobile Home Permits	0	200	200
SUBTOTAL		222,781	145,900	145,900
INTERGOVERNMENTAL REVENUES				
1320	State Grants	0	0	0
1325	Program Income	17,847	15,000	0
1330	Emergency Management Grants	723,633	0	0
SUBTOTAL		741,480	15,000	0
UTILITIES & ENTERPRISES				
1403	Rezoning and Subdivision Fees	1,451	700	700
1450	Vital Statistics	471	500	500
1477	Customer Service Fees - Library	2,569	4,500	4,500
1478	Customer Service Fees - Police	18	1,200	1,200
SUBTOTAL		\$ 4,509	\$ 6,900	\$ 6,900
		<i>(continued)</i>	<i>(continued)</i>	<i>(continued)</i>

<i>CURRENT REVENUES (continued)</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
<i>FINES & FORFEITURES</i>			
1501 Arrest Fees - Municipal Court	\$ 3,235	\$ 4,000	\$ 4,000
1510 Judicial Support Fee	0	500	500
1514 State Traffic Fees (STF)	0	2,000	2,000
1516 Transportation Code	958	2,000	2,000
1517 Child Safety (CS)	520	850	850
1518 Technology Fund	1,773	4,000	4,000
1520 Consolidated Court Cost (CCC)	4,106	10,000	10,000
1527 Court Security	1,335	3,000	3,000
1529 State Juror Reimbursement	180	1,000	1,000
1533 OMNI FTA Program	1,220	5,000	5,000
1550 Local Court Fees	96,779	125,000	125,000
<i>SUBTOTAL</i>	110,106	157,350	157,350
<i>MISCELLANEOUS</i>			
1601 Interest Income	174,958	100,000	30,000
1604 Sale of Fixed Assets	0	1,000	1,000
1606 Insurance Claims	136,503	5,000	5,000
1607 Contributions	25,000	25,000	25,000
1608 SRO Contribution - ISD	0	95,000	95,000
1609 Library Fines & Fees	1,499	6,000	6,000
1612 Sale of Salvage	584	1,000	1,000
1617 Memorials - Library	981	1,500	1,500
1626 Property Rental Fees	156,718	85,000	85,000
1651 Miscellaneous Income	25,247	40,000	40,000
1652 Refund of Prior Years Expense	6,846	30,000	15,000
<i>SUBTOTAL</i>	528,336	389,500	304,500
<i>TRANSFERS</i>			
1711 Transfer from Water & Sewer Fund	263,000	263,000	263,000
1715 Transfer from Sanitation Fund	100,000	100,000	100,000
	363,000	363,000	363,000
<i>GRAND TOTAL REVENUES & RESOURCES</i>	\$12,553,758	\$11,092,650	\$ 11,142,650

**ANALYSIS OF TAX LEVY
FISCAL YEAR 2021-2022**

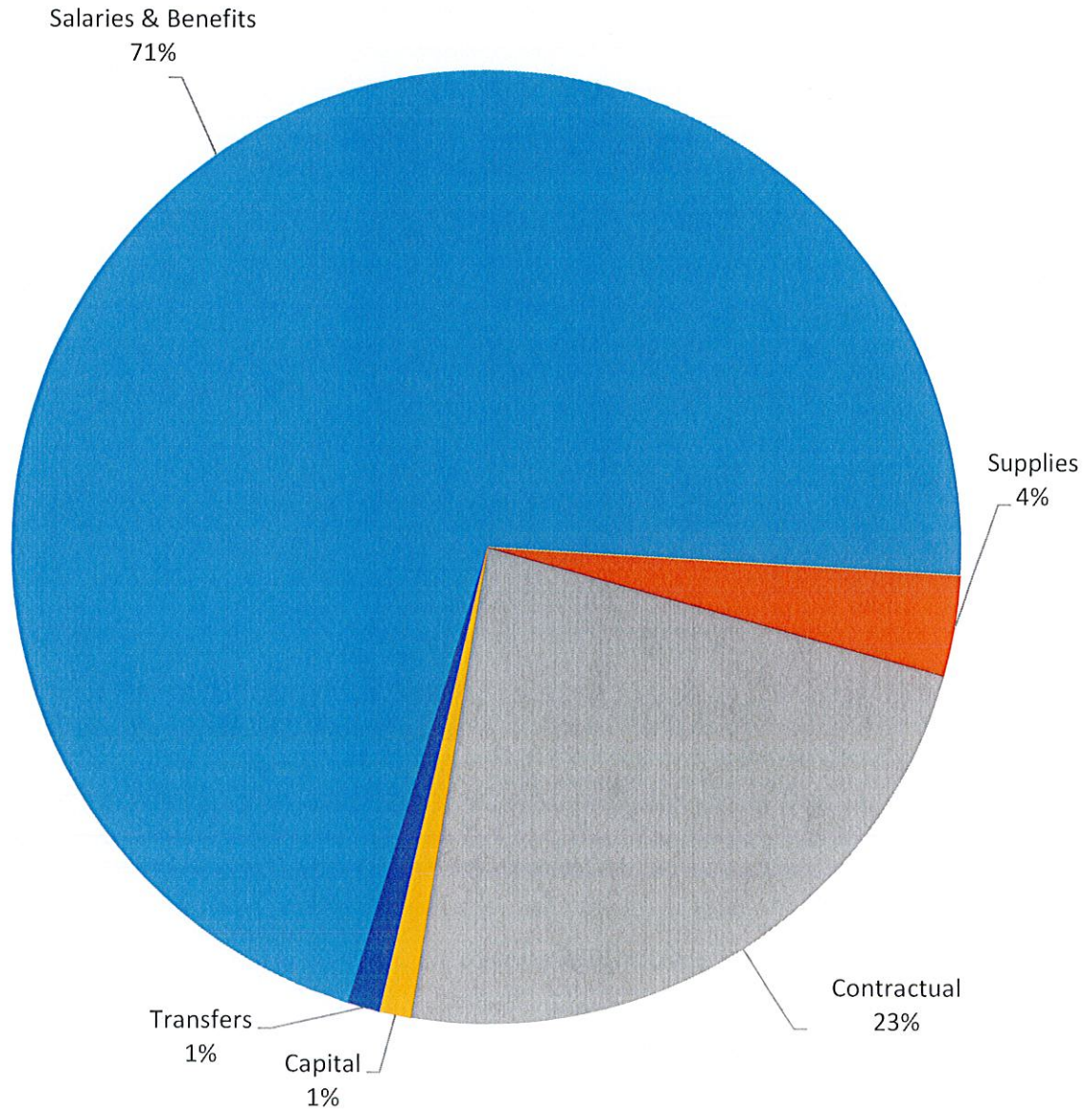
Assessed Value of Real and Personal Property (Excluding Industrial Contracts)	\$1,103,104,052
Tax Rate per \$100 valuation	\$0.685000
Total Tax Levy @100%	<u>\$7,556,000</u>
Estimated Collection (Adjusted)	99%

**DISTRIBUTION OF TAXES
FISCAL YEAR 2021-2022**

BY PURPOSE

Taxable Assessed Value (est)	\$1,103,104,052
Estimated Levy	
General Fund	\$5,600,000
Debt Service	\$1,920,000
	<u>\$7,520,000</u>
Taxable Assessed Value (@ 75%) Industrial Contracts	
General Fund	<u>\$2,500,000</u>
TOTAL TAX AND INDUSTRIAL CONTRACTS REVENUE	<u><u>\$10,020,000</u></u>

FY 2021-2022 EXPENDITURES GENERAL FUND



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

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 7,793,948	\$ 8,124,920	\$ 8,428,100
2200 Supplies	385,409	396,400	403,780
2300 Contractual Services	2,789,432	2,701,100	2,751,870
OPERATING EXPENDITURE:	10,968,789	11,222,420	11,583,750
2400 Capital Outlay	306,032	49,200	126,400
2600 Transfers	132,530	152,030	132,500
GRAND TOTAL	\$ 11,407,351	\$ 11,423,650	\$ 11,842,650

**GENERAL FUND
SUMMARY OF EXPENDITURES
BY FUNCTION**

DEPARTMENT & DIVISION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
GENERAL GOVERNMENT			
101 City Council	\$ 26,178	\$ 34,500	\$ 34,500
103 Municipal Administration	1,017,144	1,120,560	1,123,900
SUBTOTAL	1,043,322	1,155,060	1,158,400
PUBLIC SAFETY			
202 Fire	1,890,593	2,016,700	2,097,500
301 Police	3,780,174	3,942,460	3,585,400
350 Emergency Management	38,493	27,900	6,300
SUBTOTAL	5,709,260	5,987,060	5,689,200
PUBLIC WORKS			
402 Streets & Drainage	1,247,896	1,179,500	1,212,100
404 Inspections	190,414	183,200	192,900
407 Garage & Warehouse	318,448	230,700	243,900
SUBTOTAL	1,756,758	1,593,400	1,648,900
OTHER			
501 Parks	178,843	205,300	203,800
503 Senior Citizens	112,206	134,000	136,800
700 Library	604,925	632,900	653,350
800 Legal/Municipal Court	87,442	89,200	90,200
SUBTOTAL	983,416	1,061,400	1,084,150
901 Contingent	1,914,595	1,648,330	2,262,000
SUBTOTAL	1,914,595	1,648,330	2,262,000
GRAND TOTAL EXPENSES	\$ 11,407,351	\$ 11,445,250	\$11,842,650

**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	926,300	12,700	184,900	-	-	1,123,900
PUBLIC SAFETY						
202 Fire	1,938,900	53,400	105,200	-	-	2,097,500
301 Police	3,385,400	90,650	109,350	-	-	3,585,400
350 Emergency Management	-	1,500	4,800	-	-	6,300
PUBLIC WORKS						
402 Streets & Drainage	1,061,100	105,450	45,550	-	-	1,212,100
404 Inspections	166,200	3,500	23,200	-	-	192,900
407 Garage & Warehouse	171,100	38,600	34,200	-	-	243,900
OTHER						
501 Parks	144,800	39,800	19,200	-	-	203,800
503 Senior Citizens	101,800	3,100	31,900	-	-	136,800
700 Library	532,500	49,080	68,570	3,200	-	653,350
800 Legal/Municipal Court	-	-	90,200	-	-	90,200
901 Contingent	-	5,000	2,001,300	123,200	132,500	2,262,000
GRAND TOTAL EXPENSES	\$ 8,428,100	\$ 403,780	\$ 2,751,870	\$ 126,400	\$ 132,500	\$ 11,842,650

**GENERAL GOVERNMENT
CITY COUNCIL (101)**

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
EXPENSES			
2200 Supplies	\$ 11	\$ 1,000	\$ 1,000
2300 Contractual Services	26,178	33,500	33,500
TOTAL EXPENSES	26,178	34,500	34,500
GRAND TOTAL	\$ 26,178	\$ 34,500	\$ 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)**

**2019-2020 2020-2021 2021-2022
ACTUAL BUDGET ADOPTED**

BUDGET DETAIL

SUPPLIES

2202 Department Supplies	\$ 11	\$ 500	\$ 500
2219 Wearing Apparel	0	500	500
TOTAL SUPPLIES	11	1,000	1,000

CONTRACTUAL SERVICES

2305 Special Services	0	0	0
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	0	1,000	1,000
2340 Expense Allowance	18,900	22,500	22,500
2342 City Elections	7,267	10,000	10,000
TOTAL CONTRACTUAL	26,167	33,500	33,500

\$ 26,178	\$ 34,500	\$ 34,500
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GRAND TOTAL

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

<u>BUDGET SUMMARY</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 881,044	\$ 947,960	\$ 926,300
2200 Supplies	11,731	12,700	12,700
2300 Contractual Services	124,369	159,900	184,900
TOTAL EXPENSES	<u>1,017,144</u>	<u>1,120,560</u>	<u>1,123,900</u>
2400 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
GRAND TOTAL	<u><u>\$ 1,017,144</u></u>	<u><u>\$ 1,120,560</u></u>	<u><u>\$ 1,123,900</u></u>

AUTHORIZED PERSONNEL

- City Manager
- Assistant City Manager
- Finance Officer
- City Secretary/Executive Assistant
- Customer Service Clerk
- Part-Time Clerk (2)

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 670,671	\$ 710,600	\$ 693,200
2102 Overtime	847	2,000	2,000
2107 Extra Help	0	7,200	7,500
2111 Retirement	89,149	98,300	98,200
2120 Social Security	46,714	55,060	53,800
2131 Insurance	59,061	57,900	51,300
2136 ICMA Retirement	14,602	16,900	20,300
TOTAL SALARIES & BENEFITS	881,044	947,960	926,300
SUPPLIES			
2202 Department Supplies	10,733	11,000	11,000
2215 Food, Meals	861	800	800
2219 Wearing Apparel	0	300	300
2239 Electrical Supplies & Light Fixtures	137	500	500
2241 Equipment Parts & Supplies	0	100	100
TOTAL SUPPLIES	11,731	12,700	12,700
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	11,985	30,000	55,000
2305 Special Services	723	1,500	1,500
2307 Utilities	15,531	15,000	15,000
2309 Postage	1,699	4,000	4,000
2310 Hire of Equipment	3,232	2,000	2,000
2311 Travel & Schools	4,730	9,400	9,400
2312 Advertising	387	500	500
2314 Printing & Binding	839	2,500	2,500
2320 R&M Buildings, Structures	3,097	2,500	2,500
2322 R&M Furniture & Fixtures	4,846	3,000	3,000
2324 R&M Machines & Equipment	10,504	12,000	12,000
2330 Dues, Memberships, Subscriptions	11,129	6,500	6,500
2364 Jefferson County Appraisal District	54,801	68,000	68,000
2369 Civil Service	866	3,000	3,000
TOTAL CONTRACTUAL	124,369	159,900	184,900
CAPITAL OUTLAY			
2407 Furniture & Fixtures	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 1,017,144	\$ 1,120,560	\$ 1,123,900

PUBLIC SAFETY
FIRE DEPARTMENT (202)

<u>BUDGET SUMMARY</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 1,704,108	\$ 1,857,700	\$ 1,938,900
2200 Supplies	46,384	52,300	53,400
2300 Contractual Services	99,847	106,700	105,200
TOTAL EXPENSES	1,850,339	2,016,700	2,097,500
2400 Capital Outlay	40,254	0	0
GRAND TOTAL	\$ 1,890,593	\$ 2,016,700	\$ 2,097,500

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 1,146,668	\$ 1,251,800	\$ 1,303,500
2102 Overtime	110,108	140,000	140,000
2105 SAFER	0	0	0
2111 Retirement	167,532	172,700	192,200
2120 Social Security	98,328	106,500	110,400
2131 Insurance	149,702	149,700	150,000
2136 ICMA Retirement	31,770	37,000	42,800
TOTAL SALARIES & BENEFITS	1,704,108	1,857,700	1,938,900
SUPPLIES			
2202 Department Supplies	13,038	9,500	9,500
2212 Chemicals	19	100	100
2215 Food, Meals	246	200	200
2219 Wearing Apparel	4,838	4,000	4,000
2221 Fuel	5,235	8,000	8,000
2236 Building Materials	368	500	500
2237 Personal Protective Equipment	11,622	6,500	6,500
2239 Electrical Supplies & Light Fixtures	24	300	300
2240 Motor Vehicle Parts & Supplies	4,456	5,000	5,000
2241 Equipment Parts & Supplies	1,486	1,200	1,200
2281 Minor Tools & Apparatus	5,052	17,000	18,100
TOTAL SUPPLIES	46,384	52,300	53,400
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	55	1,200	1,000
2305 Special Services	13,173	9,400	9,400
2307 Utilities	15,199	17,000	17,000
2309 Postage	472	800	800
2310 Hire of Equipment	2,143	1,600	1,600
2311 Travel & Schools	7,659	10,500	10,500
2312 Advertising	200	200	200
2314 Printing & Binding	0	200	200
2315 Uniform Maintenance	0	500	500
2317 Life Insurance - Volunteer Firefighters	8,186	12,500	12,500
2320 R&M Buildings, Structures	4,912	4,100	4,000
2321 R&M Radio & Communication Equipment	280	2,000	2,000
2322 R&M Furniture & Fixtures	1,645	2,000	2,000
2323 R&M Motor Vehicles	29,360	26,200	26,200
2324 R&M Machines & Equipment	3,992	4,200	4,000
2327 Licenses & Permits	1,694	2,800	2,800
2330 Dues, Memberships, Subscriptions	2,897	3,000	3,000
2334 Volunteer Fire Department	7,980	7,000	7,500
2385 Program Expense	0	1,500	0
TOTAL CONTRACTUAL	99,847	106,700	105,200
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	0
2416 Radio & Communication Equipment	16,819	0	0
2451 Specialized Equipment	23,435	0	0
TOTAL CAPITAL OUTLAY	40,254	0	0
GRAND TOTAL	\$ 1,890,593	\$ 2,016,700	\$ 2,097,500

**PUBLIC SAFETY
POLICE DEPARTMENT (301)**

<u>BUDGET SUMMARY</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 3,028,128	\$ 3,209,260	\$ 3,385,400
2200 Supplies	77,532	88,450	90,650
2300 Contractual Services	578,972	598,750	109,350
TOTAL EXPENSES	3,684,632	3,896,460	3,585,400
2400 Capital Outlay	95,542	46,000	0
GRAND TOTAL	\$ 3,780,174	\$ 3,942,460	\$ 3,585,400

AUTHORIZED PERSONNEL

- Police Chief
- Assistant Chief of Police
- Captain
- Sergeant (5)
- Police Officer (12)
- School Resource Officer - SRO (1)
- Department Secretary
- Court Clerk
- Secretary/Clerk
- Animal Control Officer
- 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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 2,096,459	\$ 2,186,000	\$ 2,297,100
2102 Overtime	154,432	200,000	200,000
2107 Extra Help	0	8,300	8,700
2111 Retirement	293,800	321,100	360,000
2120 Social Security	172,635	183,160	191,700
2131 Insurance	243,512	238,600	251,600
2136 ICMA Retirement	67,290	72,100	76,300
TOTAL SALARIES & BENEFITS	3,028,128	3,209,260	3,385,400
SUPPLIES			
2202 Department Supplies	16,432	17,000	18,000
2215 Food, Meals	231	1,000	1,000
2219 Wearing Apparel	12,854	16,000	20,000
2221 Fuel	26,918	40,000	40,000
2224 Investigative Support	3,970	3,500	3,500
2236 Materials	0	200	200
2239 Electrical Supplies & Light Fixtures	0	250	250
2240 Motor Vehicle Parts & Supplies	11,582	7,000	7,000
2241 Equipment Parts & Supplies	1,070	500	500
2281 Minor Tools & Apparatus	4,475	3,000	200
TOTAL SUPPLIES	77,532	88,450	90,650
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	445	4,500	4,500
2305 Special Services	9,640	9,000	9,000
2307 Utilities	23,533	20,000	25,000
2309 Postage	1,025	1,600	1,600
2310 Hire of Equipment	734	3,000	3,000
2311 Travel & Schools	4,777	10,000	10,000
2312 Advertising	0	500	500
2314 Printing & Binding	692	500	500
2315 Uniform Maintenance	104	1,800	1,800
2320 R&M Buildings, Structures	2,221	2,500	2,500
2321 R&M Radio & Communication Equipment	620	1,800	1,800
2322 R&M Furniture & Fixtures	391	2,000	2,000
2323 R&M Motor Vehicles	1,200	5,000	3,000
2324 R&M Machines & Equipment	4,126	4,000	4,000
2327 Licenses and Permits	0	500	500
2330 Dues, Memberships, Subscriptions	2,462	3,650	3,650
2333 Central Dispatching	462,408	482,400	0
2377 Animal Shelter/Crematorium	21,237	15,000	15,000
2378 County Jail Fees	18,233	31,000	21,000
2385 Program Expense	25,124	0	0
TOTAL CONTRACTUAL	578,972	598,750	109,350
CAPITAL OUTLAY			
2410 Motor Vehicles	95,542	46,000	0
2420 SRO Equipment	0	0	0
TOTAL CAPITAL OUTLAY	95,542	46,000	0
GRAND TOTAL	\$ 3,780,174	\$ 3,942,460	\$ 3,585,400

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

<u>BUDGET SUMMARY</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
2200 Supplies	\$ 18,406	\$ 1,500	\$ 1,500
2300 Contractual Services	0	4,800	4,800
TOTAL EXPENSES	18,406	6,300	6,300
2400 Capital Outlay	0	21,600	0
 GRAND TOTAL	 \$ 18,406	 \$ 27,900	 \$ 6,300

OVERVIEW

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

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

<u>BUDGET DETAIL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ADOPTED</u>
SUPPLIES			
2202 Department Supplies	\$ 18,319	\$ 500	\$ 500
2215 Food, Meals	87	1,000	1,000
TOTAL SUPPLIES	18,406	1,500	1,500
CONTRACTUAL SERVICES			
2305 Special Services	0	0	0
2310 Hire of Equipment	0	200	200
2311 Travel & Schools	0	1,800	1,800
2314 Printing & Binding	0	100	100
2321 R&M Radio & Communication Equipment	0	2,450	2,450
2324 R&M Machines & Equipment	0	100	100
2330 Dues, Memberships, Subscriptions	0	150	150
TOTAL CONTRACTUAL	0	4,800	4,800
2416 Radio & Communication Equipment	20,087	21,600	0
GRAND TOTAL	\$ 38,493	\$ 27,900	\$ 6,300

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

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
EXPENSES			
2100 Salaries & Benefits	\$ 1,026,418	\$ 1,027,900	\$ 1,061,100
2200 Supplies	104,396	106,050	105,450
2300 Contractual Services	42,877	45,550	45,550
TOTAL EXPENSES	1,173,691	1,179,500	1,212,100
2400 Capital Outlay	74,205	0	0
GRAND TOTAL	\$ 1,247,896	\$ 1,179,500	\$ 1,212,100

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 709,515	\$ 721,400	\$ 734,100
2102 Overtime	14,297	5,000	5,000
2107 Extra Help	33,341	38,400	42,000
2111 Retirement	98,181	100,200	109,000
2120 Social Security	58,161	58,500	59,800
2131 Insurance	91,811	83,400	89,700
2136 ICMA Retirement	21,112	21,000	21,500
TOTAL SALARIES & BENEFITS	1,026,418	1,027,900	1,061,100
SUPPLIES			
2202 Department Supplies	3,312	4,300	4,300
2212 Chemicals	184	500	500
2215 Food, Meals	438	1,700	1,700
2219 Wearing Apparel	3,647	3,050	3,050
2221 Fuel	16,887	12,000	12,000
2234 Traffic & Street Signs	9,626	5,000	5,000
2236 Street/Sidewalk/Building Materials	45,266	57,600	57,000
2240 Motor Vehicle Parts & Supplies	7,277	6,000	6,000
2241 Equipment Parts & Supplies	6,329	6,000	6,000
2249 Storm Sewers	6,908	7,000	7,000
2281 Minor Tools & Apparatus	4,522	2,900	2,900
TOTAL SUPPLIES	104,396	106,050	105,450
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	2,500	7,000	7,000
2305 Special Services	13,930	0	0
2309 Postage	210	500	500
2310 Hire of Equipment	3,766	15,000	15,000
2311 Travel & Schools	1,535	5,000	5,000
2321 R&M Radio & Communication Equipment	0	1,000	1,000
2323 R&M Motor Vehicles	17,066	2,150	2,150
2324 R&M Machines & Equipment	200	900	900
2327 Licenses & Permits	40	1,000	1,000
2330 Dues, Memberships, Subscriptions	806	1,000	1,000
2336 Signal Systems	1,338	500	500
2365 Sidewalk Repairs	636	10,000	10,000
2370 Tree Trimming	850	1,500	1,500
TOTAL CONTRACTUAL	42,877	45,550	45,550
CAPITAL OUTLAY			
2410 Motor Vehicles	74,205	0	0
2451 Specialized Equipment	0	0	0
TOTAL CAPITAL OUTLAY	74,205	0	0
GRAND TOTAL	\$ 1,247,896	\$ 1,179,500	\$ 1,212,100

**PUBLIC WORKS
INSPECTIONS (404)**

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 146,527	\$ 156,900	\$ 166,200
2200 Supplies	3,794	3,100	3,500
2300 Contractual Services	16,712	23,200	23,200
TOTAL EXPENSES	167,033	183,200	192,900
2400 Capital Outlay	23,381	0	0
GRAND TOTAL	\$ 190,414	\$ 183,200	\$ 192,900

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)**

<u>BUDGET DETAIL</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 106,143	\$ 111,500	\$ 118,200
2102 Overtime	2,142	0	0
2107 Extra Help	2,350	8,000	8,000
2111 Retirement	14,765	15,400	17,400
2120 Social Security	8,351	9,200	9,600
2131 Insurance	12,216	12,200	12,300
2136 ICMA Retirement	560	600	700
TOTAL SALARIES & BENEFITS	146,527	156,900	166,200
SUPPLIES			
2202 Department Supplies	1,653	1,400	1,400
2215 Food, Meals	0	0	0
2219 Wearing Apparel	78	300	300
2221 Fuel	1,657	800	1,200
2240 Motor Vehicle Parts & Supplies	406	500	500
2241 Equipment Parts & Supplies	0	0	0
2281 Minor Tools & Apparatus	0	100	100
TOTAL SUPPLIES	3,794	3,100	3,500
CONTRACTUAL SERVICES			
2302 Consultants & Professional Services	0	300	300
2305 Special Services	0	0	0
2309 Postage	2,300	2,500	2,500
2311 Travel & Schools	315	1,000	1,000
2314 Printing & Binding	31	300	300
2321 R&M Radio & Communication Equipme	0	100	100
2323 R&M Motor Vehicles	0	200	200
2324 R&M Machines and Equipment	0	250	250
2326 Demolition	13,714	18,000	18,000
2327 Licenses & Permits	205	250	250
2330 Dues, Memberships, Subscriptions	147	300	300
TOTAL CONTRACTUAL	16,712	23,200	23,200
CAPITAL			
2410 Motor Vehicles	23,381	0	0
TOTAL CAPITAL	23,381	0	0
GRAND TOTAL	\$ 190,414	\$ 183,200	\$ 192,900

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

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 183,940	\$ 163,400	\$ 171,100
2200 Supplies	46,889	36,100	38,600
2300 Contractual Services	46,259	31,200	34,200
TOTAL EXPENSES	277,088	230,700	243,900
2400 Capital Outlay	41,360	0	0
GRAND TOTAL	\$ 318,448	\$ 230,700	\$ 243,900

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 126,789	\$ 114,400	\$ 119,700
2102 Overtime	7,256	1,000	1,000
2111 Retirement	18,352	16,000	17,800
2120 Social Security	10,436	8,800	9,200
2131 Insurance	15,571	18,600	18,600
2136 ICMA Retirement	5,536	4,600	4,800
TOTAL SALARIES & BENEFITS	183,940	163,400	171,100
SUPPLIES			
2202 Department Supplies	12,369	9,000	10,000
2215 Food, Meals	0	100	100
2219 Wearing Apparel	370	500	500
2221 Fuel	1,261	1,800	1,800
2236 Street/Sidewalk/Building Materials	0	500	2,100
2239 Electrical Supplies & Light Fixtures	130	200	100
2240 Motor Vehicle Parts & Supplies	18,328	17,500	17,500
2241 Equipment Parts & Supplies	6,625	3,000	3,000
2281 Minor Tools & Apparatus	7,806	3,500	3,500
TOTAL SUPPLIES	46,889	36,100	38,600
CONTRACTUAL SERVICES			
2305 Special Services	135	200	200
2307 Utilities	25,172	24,000	27,000
2310 Hire of Equipment	489	500	500
2311 Travel & Schools	375	100	100
2315 Uniform Maintenance	3,691	2,200	2,200
2320 R&M Buildings, Structures	1,628	2,000	2,000
2322 R&M Furniture & Fixtures	120	200	200
2323 R&M Motor Vehicles	518	500	500
2324 R&M Machines & Equipment	14,041	1,500	1,500
2330 Dues, Memberships, Subscriptions	90	0	0
TOTAL CONTRACTUAL	46,259	31,200	34,200
CAPITAL OUTLAY			
2410 Motor Vehicles	41,360	0	0
TOTAL CAPITAL OUTLAY	41,360	0	0
GRAND TOTAL	\$ 318,448	\$ 230,700	\$ 243,900

**PUBLIC WORKS
PARKS (501)**

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 118,192	\$ 150,300	\$ 144,800
2200 Supplies	25,334	37,800	39,800
2300 Contractual Services	25,067	17,200	19,200
TOTAL EXPENSES	168,593	205,300	203,800
2400 Capital Outlay	10,250	0	0
GRAND TOTAL	\$ 178,843	\$ 205,300	\$ 203,800

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 83,023	\$ 102,200	\$ 100,900
2102 Overtime	1,476	3,000	3,000
2107 Extra Help	0	2,000	1,800
2111 Retirement	11,336	14,500	15,300
2120 Social Security	6,298	8,300	8,200
2131 Insurance	14,856	18,600	13,300
2136 ICMA Retirement	1,203	1,700	2,300
TOTAL SALARIES & BENEFITS	118,192	150,300	144,800
SUPPLIES			
2202 Department Supplies	7,936	7,500	8,500
2212 Chemicals	517	1,600	1,600
2215 Food, Meals	0	100	100
2219 Wearing Apparel	376	700	700
2221 Fuel	2,459	5,000	5,000
2236 Street/Sidewalk/Building Materials	1,063	5,000	6,000
2239 Electrical Supplies & Light Fixtures	0	300	300
2240 Motor Vehicle Parts & Supplies	1,936	700	700
2241 Equipment Parts & Supplies	2,967	4,100	4,100
2263 Playground Equipment Supplies	6,819	10,000	10,000
2281 Minor Tools & Apparatus	1,261	2,800	2,800
TOTAL SUPPLIES	25,334	37,800	39,800
CONTRACTUAL SERVICES			
2305 Special Services	1,926	200	200
2307 Utilities	14,603	12,000	14,000
2309 Postage	75	200	200
2310 Hire of Equipment	0	1,500	1,500
2311 Travel & Schools	800	400	400
2320 R&M Buildings, Structures	2,956	500	500
2322 R&M Furniture & Fixtures	98	500	500
2323 R&M Motor Vehicles	22	500	500
2324 R&M Machines & Equipment	4,497	650	650
2327 Licenses & Permits	0	100	100
2330 Dues, Memberships, Subscriptions	90	50	50
2370 Tree Trimming	0	600	600
TOTAL CONTRACTUAL	25,067	17,200	19,200
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	0
2412 Park Equipment	10,250	0	0
TOTAL CAPITAL OUTLAY	10,250	0	0
GRAND TOTAL	\$ 178,843	\$ 205,300	\$ 203,800

**COMMUNITY ENRICHMENT
SENIOR CITIZENS CENTER /WRIGHT BUILDING (503)**

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 93,847	\$ 99,000	\$ 101,800
2200 Supplies	1,020	3,100	3,100
2300 Contractual Services	17,339	31,900	31,900
TOTAL EXPENSES	112,206	134,000	136,800
2400 Capital Outlay	0	0	0
GRAND TOTAL	\$ 112,206	\$ 134,000	\$ 136,800

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 68,599	\$ 69,900	\$ 71,400
2102 Overtime	244	1,000	1,000
2107 Extra Help	1,402	3,100	3,400
2111 Retirement	9,059	9,800	10,600
2120 Social Security	5,300	5,600	5,800
2131 Insurance	6,496	6,700	6,700
2136 ICMA Retirement	2,747	2,900	2,900
TOTAL SALARIES & BENEFITS	93,847	99,000	101,800
SUPPLIES			
2202 Department Supplies	535	1,000	1,050
2219 Wearing Apparel	0	50	0
2236 Materials	170	100	100
2239 Electrical Supplies & Light Fixtures	315	450	450
2241 Equipment Parts & Supplies	0	1,500	1,500
TOTAL SUPPLIES	1,020	3,100	3,100
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	0	100	100
2305 Special Services	707	1,000	1,000
2307 Utilities	10,315	10,000	10,000
2309 Postage	75	300	300
2311 Travel & Schools	0	500	500
2314 Printing & Binding	0	200	200
2320 R&M Buildings, Structures	2,276	1,755	1,755
2322 R&M Furniture & Fixtures	1,579	2,000	2,000
2324 R&M Machines & Equipment	2,180	11,000	11,000
2330 Dues & Subscriptions	20	45	45
2385 Program Expense	187	5,000	5,000
TOTAL CONTRACTUAL	17,339	31,900	31,900
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 112,206	\$ 134,000	\$ 136,800

**COMMUNITY ENRICHMENT
LIBRARY (700)**

<u>BUDGET SUMMARY</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 480,788	\$ 512,500	\$ 532,500
2200 Supplies	49,912	49,300	49,080
2300 Contractual Services	73,272	67,900	68,570
TOTAL EXPENSES	603,972	629,700	650,150
2400 Capital Outlay	953	3,200	3,200
GRAND TOTAL	\$ 604,925	\$ 632,900	\$ 653,350

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 355,290	\$ 377,500	\$ 390,900
2102 Overtime	56	1,000	1,000
2107 Extra Help	1,747	3,200	3,300
2111 Retirement	41,303	45,600	50,500
2120 Social Security	26,656	29,200	30,200
2131 Insurance	49,497	49,300	49,500
2136 ICMA Retirement	6,239	6,700	7,100
TOTAL SALARIES & BENEFITS	480,788	512,500	532,500
SUPPLIES			
2202 Department Supplies	9,800	10,000	10,000
2215 Food, Meals	17	250	250
2239 Electrical Supplies & Light Fixtures	0	250	1,250
2241 Equipment Parts & Supplies	0	900	700
2272 Library Materials	40,038	37,500	36,480
2281 Minor Tools & Apparatus	57	400	400
TOTAL SUPPLIES	49,912	49,300	49,080
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	127	250	250
2305 Special Services	2,903	2,750	2,750
2307 Utilities	22,079	20,000	24,000
2309 Postage	1,116	2,400	2,000
2310 Hire of Equipment	3,758	5,000	5,000
2311 Travel & Schools	776	3,850	350
2314 Printing & Binding	30	200	200
2320 R&M Buildings, Structures	10,452	8,000	9,300
2322 R&M Furniture & Fixtures	240	1,300	700
2324 R&M Machines & Equipment	4,709	1,750	2,650
2330 Dues, Memberships, Subscriptions	343	750	370
2376 HALAN Annual Fees	13,774	17,850	17,450
2385 Program Expense	12,965	3,800	3,550
TOTAL CONTRACTUAL	73,272	67,900	68,570
CAPITAL OUTLAY			
2474 Library Memorials	953	3,200	3,200
TOTAL CAPITAL OUTLAY	953	3,200	3,200
GRAND TOTAL	\$ 604,925	\$ 632,900	\$ 653,350

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

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2200 Supplies	0	0	0
2300 Contractual Services	\$ 87,442	\$ 89,200	\$ 90,200
TOTAL EXPENSES	87,442	89,200	90,200
GRAND TOTAL	\$ 87,442	\$ 89,200	\$ 90,200

EXPENSE ACCOUNTS

City Judge	\$2,154 /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)**

<u>BUDGET DETAIL</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2202 Supplies	\$ 0	\$ 0	\$ 0
 CONTRACTUAL SERVICES			
2303 Legal Fees	50,689	52,000	52,000
2311 Travel & Schools	623	1,400	1,400
2330 Dues & Subscriptions	75	100	100
2353 Court Allowance	709	100	100
2371 Court Prosecutor	9,600	9,600	9,600
2372 City Judge	25,746	26,000	27,000
TOTAL CONTRACTUAL	87,442	89,200	90,200
 GRAND TOTAL	 \$ 87,442	 \$ 89,200	 \$ 90,200

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries	\$ 130,956	\$ 0	\$ 0
2200 Supplies	0	5,000	5,000
2300 Contractual Services	1,651,109	1,491,300	2,001,300
TOTAL EXPENSES	1,651,109	1,496,300	2,006,300
2400 Capital Outlay	0	0	123,200
2600 Transfers	132,530	152,030	132,500
GRAND TOTAL	\$ 1,783,639	\$ 1,648,330	\$ 2,262,000

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	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2115 Contingent Wages	\$ 130,956	\$ 0	\$ 0
TOTAL SALARIES & BENEFITS	130,956	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	47,687	40,000	40,000
2304 Information Support System	91,148	110,000	110,000
2305 Special Services	7,552	20,000	20,000
2308 Telephone	58,763	50,000	50,000
2312 Advertising	8,324	6,000	6,000
2316 Workers Compensation Insurance	0	75,000	75,000
2318 Insurance	489,178	307,400	307,400
2320 Leased Building Expenses	19,075	30,000	30,000
2324 R&M Machines & Equipment	0	1,000	1,000
2325 Repairs Insurance	448	10,000	10,000
2329 Janitorial Services	49,878	50,000	50,000
2330 Dues, Memberships, Subscriptions	4,170	8,000	8,000
2333 MCML	0	0	493,000
2338 Retiree Insurance Premium -City	525,000	525,000	525,000
2341 Chamber of Commerce	8,400	8,400	8,400
2345 Riverfest Contributions	0	35,000	35,000
2349 Ball Leagues	0	5,000	5,000
2356 Stormwater Management	14,553	20,000	20,000
2357 Street and Traffic Utilities	144,997	130,000	147,000
2358 Public Safety Radio System	30,265	30,000	30,000
2368 Employee Assistance Program	5,110	5,500	5,500
2380 Contingent	116,561	20,000	20,000
2385 Program Expense	30,000	0	0
2390 Riverfront Development Authority	0	5,000	5,000
TOTAL CONTRACTUAL	1,651,109	1,491,300	2,001,300
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	115,000
2451 Specialized Equipment	0	0	8,200
TOTAL CAPITAL OUTLAY	0	0	123,200
TRANSFERS			
2611 Transfer to W/S #11	0	0	0
2614 Transfer to Sick Leave #14	132,530	132,530	132,500
2626 Transfer to W/S #26	0	19,500	0
TOTAL TRANSFERS	132,530	152,030	132,500
GRAND TOTAL	\$ 1,914,595	\$ 1,648,330	\$ 2,262,000

**ENTERPRISE
FUNDS**

**WATER & SEWER FUND
SANITATION FUND**

**WATER AND SEWER FUND
BUDGET SUMMARY**

FISCAL YEAR 2021-2022

RESOURCES

Water Service	\$ 2,192,000
Sewer Service	1,495,000
Other	<u>123,000</u>

GRAND TOTAL RESOURCES AND RESERVES **\$ 3,810,000**

EXPENDITURES

Operating Expenses	\$ 3,387,000
Capital	100,000
Transfers	<u>323,000</u>

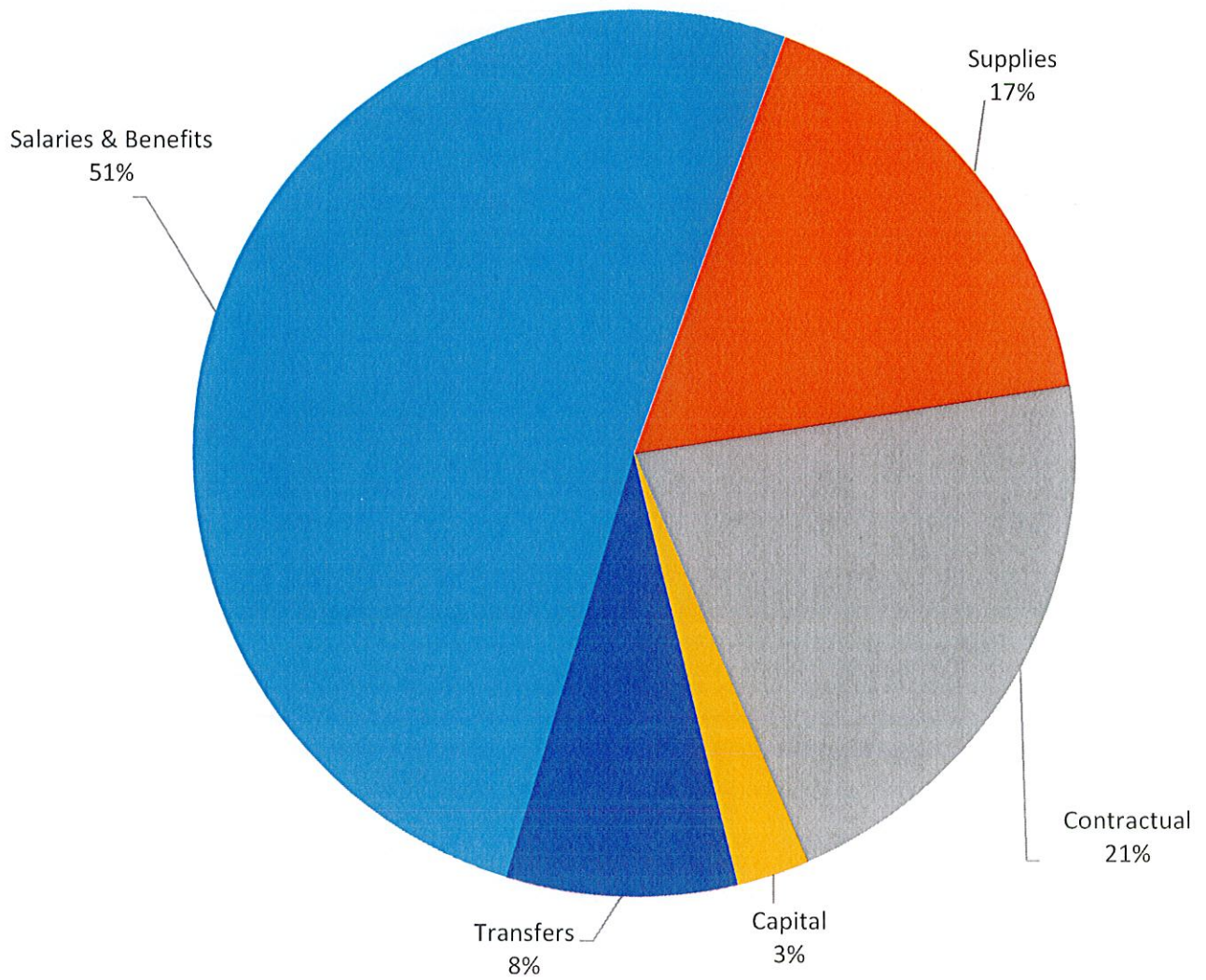
GRAND TOTAL EXPENDITURES **\$ 3,810,000**

USE OF FUND BALANCE **\$ 0**

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

	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
OPERATING REVENUE			
1417 Water Service	\$ 1,947,716	\$ 2,050,000	\$ 2,192,000
1419 Sewer Service	1,414,642	1,432,000	1,495,000
1423 Penalty	47,255	60,000	60,000
1462 Turn on, Cutoff and Transfer Fees	4,190	13,000	13,000
1463 Sewer Taps	9,025	10,000	10,000
1467 Water Taps	15,469	15,000	15,000
TOTAL OPERATING REVENUE	3,438,297	3,580,000	3,785,000
OTHER RESOURCES			
1601 Interest Income	0	10,000	10,000
1606 Insurance Claims	0	0	0
1612 Sale of Salvage	0	0	0
1641 Over/Short	0	0	0
1651 Miscellaneous Income	19,694	15,000	15,000
TOTAL OTHER RESOURCES	19,694	25,000	25,000
1701 Transfer from General Fund	0	0	0
TOTAL OTHER RESOURCES	0	0	0
TOTAL CURRENT RESOURCES	\$ 3,457,991	\$ 3,605,000	\$ 3,810,000

FY 2021-2022 EXPENDITURES WATER & SEWER FUND



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

BUDGET SUMMARY	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 1,799,951	\$ 1,855,200	\$ 1,936,000
2200 Supplies	583,162	573,600	647,200
2300 Contractual Services	762,219	773,200	803,800
TOTAL EXPENSES	3,145,332	3,202,000	3,387,000
2400 Capital Outlay	48,983	80,000	100,000
2600 Transfers	323,000	323,000	323,000
GRAND TOTAL	\$ 3,517,315	\$ 3,605,000	\$ 3,810,000

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

BUDGET SUMMARY	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
601 Supply and Purification	\$ 1,105,371	\$ 1,194,800	\$ 1,255,000
603 Water and Sewer Maintenance	810,551	882,900	941,400
604 Accounting and Collections	264,518	268,600	299,700
607 Wastewater Plant	1,013,875	935,700	990,900
901 Contingency	323,000	323,000	323,000
GRAND TOTAL	\$ 3,517,315	\$ 3,605,000	\$ 3,810,000

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

<u>DEPARTMENT</u>	<i>Salaries & Materials & Contractual</i>					<i>TOTAL</i>
	<i>Benefits</i>	<i>Supplies</i>	<i>Services</i>	<i>Capital</i>	<i>Transfers</i>	
Supply and Purification	\$ 593,100	\$ 441,100	\$ 195,800	\$ 25,000	\$ -	\$ 1,255,000
Water and Sewer Maintenan	728,400	119,300	43,700	50,000	-	941,400
Accounting and Collections	209,400	2,000	88,300	-	-	299,700
Wastewater Plant	405,100	84,800	476,000	25,000	-	990,900
Contingency	-	-	0	-	323,000	323,000
<i>GRAND TOTAL EXPENSES</i>	<i>\$ 1,936,000</i>	<i>\$ 647,200</i>	<i>\$ 803,800</i>	<i>\$ 100,000</i>	<i>\$ 323,000</i>	<i>\$ 3,810,000</i>

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

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 526,505	\$ 570,100	\$ 593,100
2200 Supplies	439,904	376,500	441,100
2300 Contractual Services	139,962	223,200	195,800
TOTAL EXPENSES	1,106,371	1,169,800	1,230,000
2400 Capital Outlay	(1,000)	25,000	25,000
GRAND TOTAL	\$ 1,105,371	\$ 1,194,800	\$ 1,255,000

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 322,537	\$ 372,900	\$ 387,900
2102 Overtime	66,542	50,000	50,000
2111 Retirement	52,311	58,300	64,500
2120 Social Security	29,915	32,400	33,500
2131 Insurance	44,150	44,300	44,400
2136 ICMA Retirement	11,050	12,200	12,800
TOTAL SALARIES & BENEFITS	526,505	570,100	593,100
SUPPLIES			
2202 Department Supplies	11,280	11,500	11,500
2211 Purchased Water Supply	193,834	150,000	205,200
2212 Chemicals	220,227	200,000	208,000
2219 Wearing Apparel	0	1,000	1,000
2221 Fuel	327	1,000	2,000
2236 Street/Sidewalk/Building Materials	4,060	200	200
2239 Electrical Supplies & Light Fixtures	0	200	500
2240 Motor Vehicle Parts & Supplies	171	200	200
2241 Equipment Parts & Supplies	10,005	11,900	12,000
2281 Minor Tools & Apparatus	0	500	500
TOTAL SUPPLIES	439,904	376,500	441,100
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	0	26,000	500
2305 Special Services	23,017	21,000	21,000
2307 Utilities	68,608	60,000	65,000
2309 Postage	75	1,500	1,500
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	1,356	2,000	2,000
2314 Printing & Binding	0	1,000	1,000
2316 Workers Comp. Insurance	0	8,700	8,700
2318 Insurance	0	50,000	50,000
2320 R&M Buildings	1,141	200	200
2321 R&M Radio & Communication Equipment	0	0	0
2322 R&M Furniture, Fixtures	4,413	200	200
2323 R&M Motor Vehicles	39	200	200
2324 R&M Machines & Equipment	27,332	37,000	30,000
2327 Licenses & Permits	13,531	15,000	15,000
2330 Dues, Memberships, Subscriptions	450	400	500
TOTAL CONTRACTUAL	139,962	223,200	195,800
CAPITAL OUTLAY			
2410 Motor Vehicle	(1,000)	0	0
2414 Plant Equipment	0	25,000	25,000
TOTAL CAPITAL OUTLAY	(1,000)	25,000	25,000
GRAND TOTAL	\$ 1,105,371	\$ 1,194,800	\$ 1,255,000

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

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 680,185	\$ 691,900	\$ 728,400
2200 Supplies	65,660	117,300	119,300
2300 Contractual Services	14,723	43,700	43,700
TOTAL EXPENSES	760,568	852,900	891,400
2400 Capital Outlay	49,983	30,000	50,000
GRAND TOTAL	\$ 810,551	\$ 882,900	\$ 941,400

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)

<u>BUDGET DETAIL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ADOPTED</u>
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 477,978	\$ 487,500	\$ 508,800
2102 Overtime	16,739	13,000	13,000
2107 Extra Help	0	2,000	2,000
2111 Retirement	67,611	69,000	76,900
2120 Social Security	37,269	38,400	40,100
2131 Insurance	73,495	74,500	79,900
2136 ICMA Retirement	7,093	7,500	7,700
TOTAL SALARIES & BENEFITS	680,185	691,900	728,400
SUPPLIES			
2202 Department Supplies	0	2,000	3,000
2212 Chemicals	106	1,000	1,000
2215 Food, Meals	248	1,500	1,500
2219 Wearing Apparel	1,897	3,300	4,300
2221 Fuel	8,845	12,000	12,000
2236 Street/Sidewalk/Building Materials	9,500	18,000	18,000
2240 Motor Vehicle Parts & Supplies	3,053	4,000	4,000
2241 Equipment Parts & Supplies	2,706	9,000	9,000
2242 Water Mains	30,254	53,000	53,000
2245 Sewer Mains	6,734	9,000	9,000
2281 Minor Tools & Apparatus	2,317	4,500	4,500
TOTAL SUPPLIES	65,660	117,300	119,300
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	2,123	1,500	1,500
2305 Special Services	1,657	5,000	5,000
2309 Postage	50	500	500
2310 Hire of Equipment	1,730	1,200	1,200
2311 Travel & Schools	150	3,000	3,000
2312 Advertising	0	300	300
2314 Printing & Binding	0	200	200
2316 Workers Comp. Insurance	0	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	7,463	5,000	5,000
2324 R&M Machines & Equipment	0	3,000	3,000
2327 Licenses & Permits	830	1,500	1,500
2330 Dues, Memberships, Subscriptions	720	1,000	1,000
2331 Water Tower Inspections	0	0	0
TOTAL CONTRACTUAL	14,723	43,700	43,700
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	0
2451 Specialized Equipment	49,983	30,000	50,000
TOTAL CAPITAL OUTLAY	49,983	30,000	50,000
GRAND TOTAL	\$ 810,551	\$ 882,900	\$ 941,400

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

	<i>2019-2020</i>	<i>2020-2021</i>	<i>2021-2022</i>
	<i>ACTUAL</i>	<i>BUDGET</i>	<i>ADOPTED</i>
<u>BUDGET SUMMARY</u>			
2100 Salaries & Benefits	\$ 190,237	\$ 204,300	\$ 209,400
2200 Supplies	1,399	2,000	2,000
2300 Contractual Services	72,882	62,300	88,300
TOTAL EXPENSES	264,518	268,600	299,700
2400 Capital Outlay	0	0	0
TOTAL EXPENSES	0	0	0
GRAND TOTAL	\$ 264,518	\$ 268,600	\$ 299,700

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 137,104	\$ 141,600	\$ 144,500
2102 Overtime	1,088	2,000	2,000
2107 Extra Help	456	5,000	5,000
2111 Retirement	18,396	19,800	21,600
2120 Social Security	10,531	11,400	11,600
2131 Insurance	17,077	18,800	18,800
2136 ICMA Retirement	5,585	5,700	5,900
TOTAL SALARIES & BENEFITS	190,237	204,300	209,400
SUPPLIES			
2202 Department Supplies	1,399	2,000	2,000
TOTAL SUPPLIES	1,399	2,000	2,000
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	11,000	11,500	15,000
2305 Special Services	41,443	19,000	40,000
2309 Postage	17,750	17,500	19,000
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	0	1,500	1,500
2314 Printing & Binding	2,689	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	0	500	500
TOTAL CONTRACTUAL	72,882	62,300	88,300
CAPITAL OUTLAY			
2454 Computer Equipment	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 264,518	\$ 268,600	\$ 299,700

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

**2019-2020 2020-2021 2021-2022
ACTUAL BUDGET ADOPTED**

BUDGET SUMMARY

2100 Salaries & Benefits	\$ 403,024	\$ 388,900	\$ 405,100
2200 Supplies	76,199	77,800	84,800
2300 Contractual Services	534,652	444,000	476,000
TOTAL EXPENSES	1,013,875	910,700	965,900
<hr/>			
2400 Capital Outlay	0	25,000	25,000
GRAND TOTAL	\$ 1,013,875	\$ 935,700	\$ 990,900

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 276,819	\$ 262,600	\$ 273,300
2102 Overtime	15,064	15,000	15,000
2111 Retirement	39,379	38,300	42,500
2120 Social Security	22,651	21,200	22,100
2131 Insurance	37,818	42,700	42,800
2136 ICMA Retirement	11,293	9,100	9,400
TOTAL SALARIES & BENEFITS	403,024	388,900	405,100
SUPPLIES			
2202 Department Supplies	7,808	12,000	12,000
2212 Chemicals	43,184	40,000	45,000
2215 Food, Meals	61	100	100
2219 Wearing Apparel	1,421	800	800
2221 Fuel	5,636	4,000	6,000
2236 Street/Sidewalk/Building Materials	0	400	400
2239 Electrical Supplies & Light Fixtures	0	1,000	1,000
2240 Motor Vehicle Parts & Supplies	36	600	600
2241 Equipment Parts & Supplies	16,382	17,900	17,900
2281 Minor Tools & Apparatus	1,671	1,000	1,000
TOTAL SUPPLIES	76,199	77,800	84,800
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	63	2,000	2,000
2305 Special Services	40,075	20,000	20,000
2307 Utilities	239,117	208,000	240,000
2309 Postage	50	400	400
2310 Hire of Equipment	3,991	3,000	3,000
2311 Travel & Schools	50	800	800
2316 Workers Comp. Insurance	0	800	800
2318 Insurance	0	52,000	52,000
2320 R&M Buildings and Contractual	349	800	800
2321 R&M Radio & Communication Equipment	0	200	200
2322 R&M Furniture and Fixtures	1,180	400	400
2323 R&M Motor Vehicles	464	300	300
2324 R&M Machines & Equipment	143,989	75,000	75,000
2327 Licenses & Permits	42,157	40,000	40,000
2330 Dues, Memberships, Subscriptions	1,045	300	300
2332 Sanitary Landfill	62,122	40,000	40,000
TOTAL CONTRACTUAL	534,652	444,000	476,000
CAPITAL OUTLAY			
2414 Plant Equipment	0	25,000	25,000
2451 Specialized Equipment	0	0	0
TOTAL CAPITAL OUTLAY	0	25,000	25,000
GRAND TOTAL	\$ 1,013,875	\$ 935,700	\$ 990,900

CONTINGENCY (901)

<u>BUDGET SUMMARY</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
2300 Contractual Services	\$ 0	\$ -	\$ 0
TOTAL EXPENSES	0	0	0
2600 Transfers	323,000	323,000	323,000
GRAND TOTAL	\$ 323,000	\$ 323,000	\$ 323,000

OVERVIEW

Water and Sewer Contingency primarily includes transfers to other funds.

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

<u>BUDGET DETAIL</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
CONTRACTUAL SERVICES			
2380 Contingent	\$ 0	\$ -	\$ 0
TOTAL CONTRACTUAL	0	0	0
TRANSFERS			
2601 Transfer to General Fund	263,000	263,000	263,000
2614 Transfer to Sick Leave Fund	60,000	60,000	60,000
2626 Transfer to Water and Sewer Capital	0	0	0
TOTAL TRANSFERS	323,000	323,000	323,000
GRAND TOTAL	\$ 323,000	\$ 323,000	\$ 323,000

**SANITATION FUND
BUDGET SUMMARY****FISCAL YEAR 2021-2022****RESOURCES**

Garbage and Trash Services	\$ 1,541,500
Other	11,100
	<hr/>

TOTAL RESOURCES	\$ 1,552,600
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EXPENDITURES

Operating Expenditures	1,252,600
Capital Expenditures	200,000
Transfers	100,000
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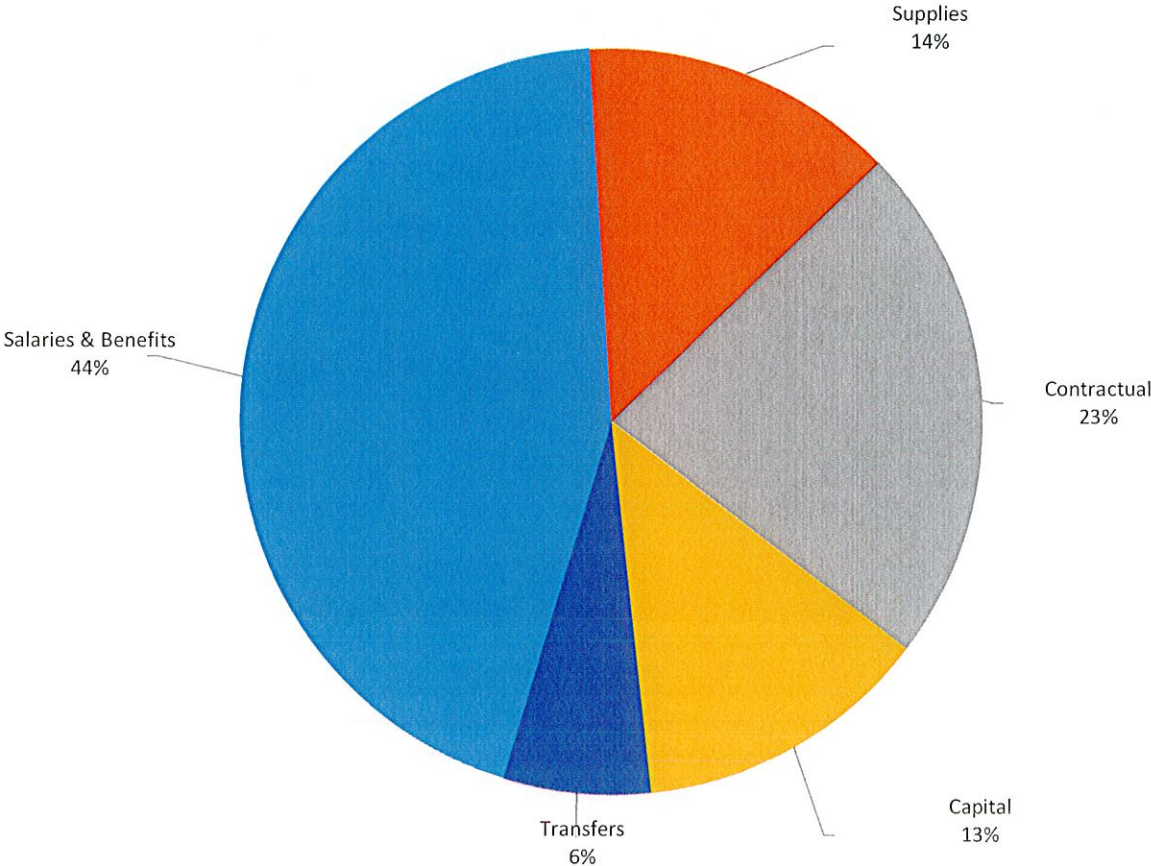
TOTAL EXPENDITURES	\$ 1,552,600
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USE OF FUND BALANCE	\$ 0
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**SANITATION FUND
REVENUES AND RESOURCES DETAIL**

<u>CURRENT REVENUE</u>	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ADOPTED
1421 Garbage and Trash Services	\$ 1,092,320	\$ 1,090,000	\$ 1,150,000
1422 Commercial Garbage	347,372	344,000	370,000
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	1,552,600
 TOTAL RESOURCES FOR SERVICE	 \$ 1,470,246	 \$ 1,465,800	 \$ 1,552,600

FY 2021-2022 EXPENDITURES SANITATION FUND



**SANITATION FUND
SANITATION (406)**

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Salaries & Benefits	\$ 598,490	\$ 660,000	\$ 688,000
2200 Supplies	189,095	193,200	213,200
2300 Contractual Services	294,171	264,400	351,400
TOTAL EXPENSES	1,081,756	1,117,600	1,252,600
2400 Capital Outlay	24,300	255,000	200,000
2601 Transfers	130,000	100,000	100,000
GRAND TOTAL	\$ 1,236,056	\$ 1,472,600	\$ 1,552,600

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	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2101 Regular Earnings	\$ 418,095	\$ 463,000	\$ 477,660
2102 Overtime	9,270	6,000	5,000
2111 Retirement	57,422	64,500	71,160
2120 Social Security	32,221	35,800	36,930
2131 Insurance	71,797	81,900	87,270
2136 ICMA Retirement	9,685	8,800	9,980
TOTAL SALARIES & BENEFITS	598,490	660,000	688,000
SUPPLIES			
2202 Department Supplies	366	2,800	2,800
2215 Food, Meals	0	100	100
2219 Wearing Apparel	3,528	5,100	5,100
2221 Fuel	38,988	57,000	57,000
2223 Garbage Bags	61,030	70,000	70,000
2240 Motor Vehicle Parts & Supplies	81,783	55,000	75,000
2241 Equipment Parts & Supplies	1,900	3,100	3,100
2281 Minor Tools & Apparatus	1,500	100	100
TOTAL SUPPLIES	189,095	193,200	213,200
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	1,648	1,000	1,000
2305 Special Services	0	300	300
2309 Postage	75	350	350
2310 Hire of Equipment	0	500	500
2311 Travel & Schools	2,975	3,000	3,000
2312 Advertising	0	100	100
2314 Printing & Binding	0	200	200
2316 Workers Compensation Insurance	0	17,000	17,000
2318 Insurance	0	33,000	33,000
2321 R&M Radio & Communication Equipmen	0	400	400
2323 R&M Motor Vehicles	26,019	19,000	25,000
2324 R&M Machines & Equipment	0	200	200
2327 Licenses & Permits	0	300	300
2330 Dues, Memberships, Subscriptions	630	50	50
2332 Sanitary Landfill	230,716	179,000	240,000
2333 Recycling Costs	0	0	0
2375 Green Waste Fees	32,108	10,000	30,000
TOTAL CONTRACTUAL	294,171	264,400	351,400
CAPITAL OUTLAY			
2410 Motor Vehicles	0	230,000	175,000
2451 Specialized Equipment	24,300	25,000	25,000
TOTAL CAPITAL OUTLAY	24,300	255,000	200,000
2601 Transfer to General Fund	100,000	100,000	100,000
2614 Transfer to Sick Leave Fund	30,000	0	0
GRAND TOTAL	\$ 1,236,056	\$ 1,472,600	\$ 1,552,600

**DEBT SERVICE
FUND**

**DEBT SERVICE FUND
BUDGET SUMMARY**

	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
REVENUES			
1110 General Property Taxes - Current	\$ 1,918,831	\$ 2,030,000	\$ 1,920,000
1111 General Property Taxes - Delinquent	21,725	7,000	5,000
1112 Penalty & Interest	17,781	7,000	5,000
TOTAL RECEIPTS	1,958,337	2,044,000	1,930,000
MISCELLANEOUS REVENUES			
1600 Interest on Issuance	0	0	0
1601 Interest on Investments	18,274	3,600	1,000
TOTAL MISCELLANEOUS REVENUES	18,274	3,600	1,000
 TOTAL REVENUES	 \$ 1,976,611	 \$ 2,047,600	 \$ 1,931,000
 REQUIREMENTS			
2593 Debt Service - Principal	\$ 1,600,000	\$ 1,730,000	\$ 1,590,000
2594 Debt Service - Interest	385,774	379,200	330,146
2595 Debt Service - Fees	1,600	800	800
2595 Cost of Issuance	0	0	0
TOTAL REQUIREMENTS	\$ 1,987,374	\$ 2,110,000	\$ 1,920,946

CITY OF PORT NECHES
DEBT SERVICE SUPPLEMENTARY INFORMATION

COMBINED STATEMENT OF BONDED INDEBTEDNESS

<i>DESCRIPTION</i>	<i>ORIGINAL ISSUE</i>	<i>OUTSTANDING 09/30/2021</i>
Certificates of Obligation 2013	\$ 4,300,000	\$ 3,320,000
Certificates of Obligation 2016	7,250,000	6,950,000
Certificates of Obligation 2020	5,200,000	5,125,000
TOTAL	\$ 16,750,000	\$ 15,395,000

CITY OF PORT NECHES
DEBT SERVICE SUPPLEMENTARY INFORMATION

Amortization Schedule as of 10/1/2021

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Debt Service</i>
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	266,032	1,756,032
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
	\$ 15,395,000	\$ 1,912,132	\$ 17,307,132

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 3,320,000</u>				

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 6,950,000</u>				

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	\$ 310,000	\$ 30,750	\$ 30,750	371,500	\$ 4,815,000
2022-23	145,000	28,890	28,890	202,780	4,670,000
2023-24	145,000	28,020	28,020	201,040	4,525,000
2024-25	145,000	27,150	27,150	199,300	4,380,000
2025-26	145,000	26,280	26,280	197,560	4,235,000
2026-27	145,000	25,410	25,410	195,820	4,090,000
2027-28	800,000	24,540	24,540	849,080	3,290,000
2028-29	810,000	19,740	19,740	849,480	2,480,000
2029-30	820,000	14,880	14,880	849,760	1,660,000
2030-31	825,000	9,960	9,960	844,920	835,000
2031-32	835,000	5,010	5,010	845,020	0
	<u>\$ 5,125,000</u>				

**ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)
FY22 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$ 300,000
Interest	100
Reserves	<u>0</u>

TOTAL REVENUES AND RESERVES \$ 300,100

EXPENDITURES

Operating Expenditures	\$ 66,100
Contingencies	234,000
Transfers to Debt Service	<u>0</u>

TOTAL EXPENDITURES \$ 300,100

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

<u>BUDGET SUMMARY</u>	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 ADOPTED
2100 Administration	\$ 25,000	\$ 25,000	\$ 25,000
2200 Supplies	0	0	0
2300 Contractual Services	190,489	203,000	275,100
TOTAL EXPENSES	215,489	228,000	300,100
2600 Transfers//Debt Service	1,251,271	0	0
GRAND TOTAL	\$ 1,466,760	\$ 228,000	\$ 300,100

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)

<u>BUDGET DETAIL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ADOPTED</u>
ADMINISTRATION			
2101 Administration	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL ADMINISTRATION	25,000	25,000	25,000
SUPPLIES			
2202 Department Supplies	0	0	0
TOTAL SUPPLIES	0	0	0
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	2,750	5,000	4,300
2305 Special Services	4,460	3,000	5,000
2311 Travel & Schools	0	1,500	500
2312 Advertising	319	1,000	800
2330 Dues, Memberships, Subscriptions	0	1,000	500
2339 Marketing/Promotion	3,000	22,500	30,000
2380 Contingent	179,960	169,000	234,000
TOTAL CONTRACTUAL	190,489	203,000	275,100
TRANSFERS			
2627 EDC 4B Debt Service	1,251,271	0	0
2700 Contribution to City	0	0	0
TOTAL DEBT SERVICE	1,251,271	0	0
 GRAND TOTAL	 \$ 1,466,760	 \$ 228,000	 \$ 300,100

**STREET
MAINTENANCE
FUND**

**STREET MAINTENANCE FUND
FY22 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$ 300,000
Interest	0
Reserves	0
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TOTAL REVENUES AND RESERVES

\$ 300,000

EXPENDITURES

Operating Expenditures	\$ 300,000
	<hr/>

TOTAL EXPENDITURES

\$ 300,000

STREET MAINTENANCE FUND

<u>BUDGET SUMMARY</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
2100 Administration	\$ 0	\$ 0	\$ 0
2200 Supplies	0	0	100,000
2300 Contractual Services	0	0	200,000
TOTAL EXPENSES	0	0	300,000
2600 Transfers	0	0	0
GRAND TOTAL	\$ 0	\$ 0	\$ 300,000

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

<u>BUDGET DETAIL</u>	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	ADOPTED
ADMINISTRATION			
2101 Administration	\$ 0	\$ 0	\$ 0
TOTAL ADMINISTRATION	0	0	0
SUPPLIES			
2236 Street Materials	0	0	100,000
TOTAL SUPPLIES	0	0	100,000
CONTRACTUAL SERVICES			
2310 Hire of Equipment	0	0	200,000
TOTAL CONTRACTUAL	0	0	200,000
TRANSFERS			
2700 Contribution to City	0	0	0
TOTAL DEBT SERVICE	0	0	0
 GRAND TOTAL	 \$ 0	 \$ 0	 \$ 300,000

ORDINANCES

ORDINANCE NO. 2021-08

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, 2021, AND ENDING SEPTEMBER 30, 2022

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, 2021, and ending September 30, 2022; and

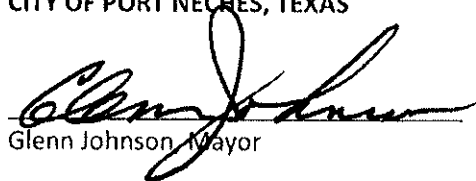
WHEREAS, the City Council of the City of Port Neches, Texas, after due hearing and consideration thereof, deems that such proposed and estimated budget, including amendments approved by the City Council, should be, in all respects, approved and adopted.

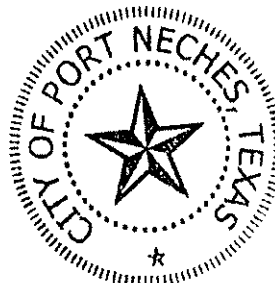
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORT NECHES, TEXAS:

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, 2021, and ending September 30, 2022 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 19th day of August, 2021.

CITY OF PORT NECHES, TEXAS

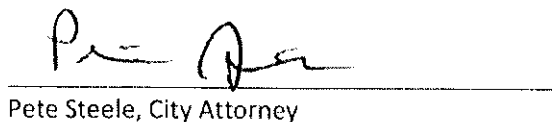

Glenn Johnson, Mayor



ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2021-09

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 2021, was fixed by Angela Bellard, Chief Appraiser of Jefferson Central Appraisal District, at a net taxable value of \$1,103,104,052; 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 \$0.685000 which does not exceed the voter-approval tax rate of \$0.685029 was held on August 19, 2021.

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 2021-2022 upon all property, real, personal and mixed situated within the corporate limits of the said City subject to taxation, a tax of \$0.685000 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 \$7,556,263 which is an increase of 5.56% from the 2020 tax levy.
- b) For the maintenance and operation expenditures of the City of Port Neches, Texas, \$0.510994 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 9.38 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$7.61.

- c) For the payment of the debt service of the City of Port Neches, Texas, \$0.174006 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 2021 shall become due and payable on the 1st day of October, 2021, and the same may be paid up to and including the 31st day of January, 2022, without penalty. If not paid by January 31, 2022, 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, 2022, 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.

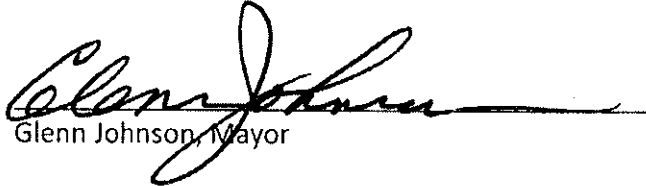
Section 6: That any and all Ordinances, or portions of Ordinances, in conflict with this Ordinance be and the same are hereby repealed, but only to the extent of the conflict.

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.

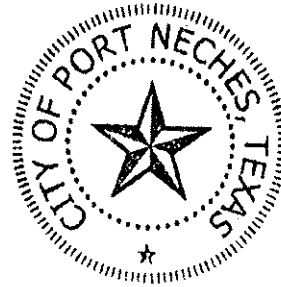
PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this 19th day of August, 2021.

CITY OF PORT NECHES, TEXAS

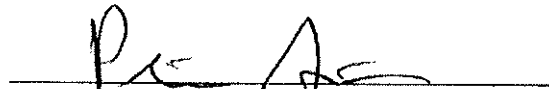

Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary



APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2021-09

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 2021, was fixed by Angela Bellard, Chief Appraiser of Jefferson Central Appraisal District, at a net taxable value of \$1,103,104,052; 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 \$0.685000 which does not exceed the voter-approval tax rate of \$0.685029 was held on August 19, 2021.

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 2021-2022 upon all property, real, personal and mixed situated within the corporate limits of the said City subject to taxation, a tax of \$0.685000 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 \$7,556,263 which is an increase of 5.56% from the 2020 tax levy.
- b) For the maintenance and operation expenditures of the City of Port Neches, Texas, \$0.510994 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 9.38 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$7.61.

- c) For the payment of the debt service of the City of Port Neches, Texas, \$0.174006 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 2021 shall become due and payable on the 1st day of October, 2021, and the same may be paid up to and including the 31st day of January, 2022, without penalty. If not paid by January 31, 2022, 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, 2022, 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.

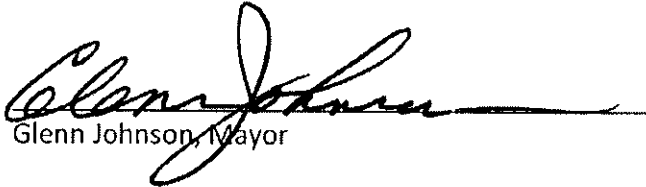
Section 6: That any and all Ordinances, or portions of Ordinances, in conflict with this Ordinance be and the same are hereby repealed, but only to the extent of the conflict.

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.

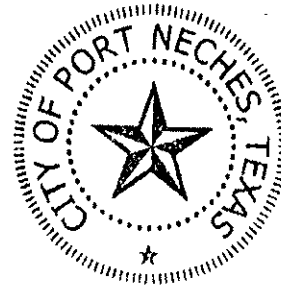
PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this 19th day of August, 2021.

CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary



APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2021-10

AN ORDINANCE PROVIDING FOR INCREASED PRIOR AND CURRENT SERVICE ANNUITIES UNDER THE ACT GOVERNING THE TEXAS MUNICIPAL RETIREMENT SYSTEM FOR RETIREES AND BENEFICIARIES OF DECEASED RETIREES OF THE CITY OF PORT NECHES, AND ESTABLISHING AN EFFECTIVE DATE FOR THE ORDINANCE.

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

Increase in Retirement Annuities.

Section 1: On the terms and conditions set out in Section 854.203 of Subtitle G of Title 8, Government Code, as amended (hereinafter referred to as the "TMRS Act"), the City hereby elects to allow and to provide for payment of the increases below stated in monthly benefits payable by the System to retired employees and to beneficiaries of deceased employees of the City under current service annuities and prior service annuities arising from service by such employees to the City. An annuity increased under this section replaces any annuity or increased annuity previously granted to the same person.

Section 2: The amount of the annuity increase under this section is computed as the sum of the prior service and current service annuities on the effective date of retirement of the person on whose service the annuities are based, multiplied by 30% of the percentage change in Consumer Price Index for All Urban Consumers, from December of the year immediately preceding the effective date of the person's retirement to the December that is 13 months before the effective date of the increase under this Section.

Section 3: An increase in an annuity that was reduced because of an option selection is reducible in the same proportion and in the same manner that the original annuity was reduced.

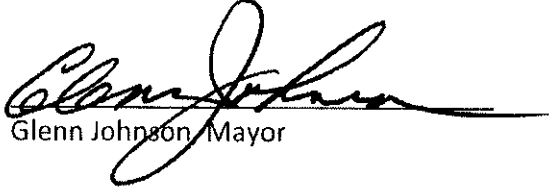
Section 4: If a computation hereunder does not result in an increase in the amount of an annuity, the amount of the annuity will not be changed hereunder.

Section 5: The amount by which an increase under this Section exceeds all previously granted increases to an annuitant is an obligation of the City and of its account in the Benefit Accumulation Fund of the System.

Section 6: Effective Date. Subject to approval by the Board of Trustees of the System, this ordinance shall be and become effective on the 1st day of January 2022.

PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas on this **19th** day of **August, 2021**.

CITY OF PORT NECHES, TEXAS:

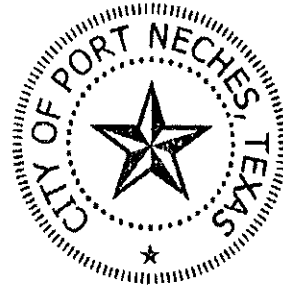

Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Pete Steele, City Attorney



ORDINANCE NO. 2021-11

AN ORDINANCE AMENDING SECTION 114-32 OF CHAPTER 114 OF THE CODE OF ORDINANCES OF THE CITY OF PORT NECHES, TEXAS, BY INCREASING THE RATES TO BE CHARGED BY THE CITY FOR WATER SERVICE.

WHEREAS, the City Council of the City of Port Neches, Texas, deems it to be in the best interest of the citizens of said City to amend Section 114-32 of Chapter 114 of the Code of Ordinances of the City of Port Neches, Texas, by increasing the rates currently charged by the said City for water service.

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

Section 1. That Section 114-32 of the Code of Ordinances of the City of Port Neches is hereby amended to read as follows:

Sec. 114-32. - Rates for water service.

All property on which any infrastructure has been erected having a connection with any mains or pipe, which have been constructed and are used in connection with the city water system shall pay the following rates per month for water consumption:

Customers Inside the City Limits

Monthly Base Charge (each meter)	\$14.50
Additional charges	Per 1,000 Gallons
1 to 3,000 gallons (included in Base)	
3,001 to 15,000 gallons	\$3.25
15,001 to 25,000 gallons	\$3.50
All over 25,001 gallons	\$4.10

Customers Outside the City Limits

Monthly Base Charge (each meter)	\$14.50
Additional charges	Per 1,000 Gallons
1 to 3,000 gallons (included in Base)	
3,001 to 15,000 gallons	\$4.25
15,001 to 25,000 gallons	\$4.50
All over 25,001 gallons	\$5.10

Section 2. The enactment of this Ordinance shall not operate to impair, extinguish or repeal any other Section or sub-section of any Ordinance of the Code of Ordinances of the City of Port Neches, Texas, except as the same may conflict herewith.


Section 3. If any portion of this Ordinance, or the application of the same to any person or set of circumstances shall, for any reason, be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining portions of this Ordinance, or their application to other persons or sets of circumstances and, to this end, all portions of this Ordinance are declared to be severable.

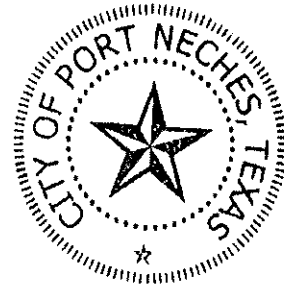
Section 4. The rates included in this Ordinance shall take effect October 1, 2021 for bills rendered after this date.

Section 5. This Ordinance shall take effect and be in full force and effect from and after its passage and publication of the caption, as required by law.


PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this 19th day of **August, 2021**.

THE CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor



ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2021-12

AN ORDINANCE AMENDING SECTION 114-61 OF CHAPTER 114 OF THE CODE OF ORDINANCES OF THE CITY OF PORT NECHES, TEXAS, BY INCREASING THE RATES TO BE CHARGED BY THE CITY FOR SEWER SERVICE.

WHEREAS, the City Council of the City of Port Neches, Texas, deems it to be in the best interest of the citizens of said City to amend Section 114-61 of Chapter 114 of the Code of Ordinances of the City of Port Neches, Texas, by increasing the rates currently charged by the said City for sewer service.

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

Section 1. That Section 114-61 of the Code of Ordinances of the City of Port Neches is hereby amended to read as follows:

Sec. 114-61. - Rates for sewer service.

There are hereby established for the use and service of the sewage system of the city the following rates per month per meter:

	Per 1,000 Gallons
Minimum Bill Plus:	\$13.00
1,000 to 3,000 gallons	\$1.37
3,001 to 15,000 gallons	\$1.75
All over 15,001 gallons	\$1.85

Section 2. The enactment of this Ordinance shall not operate to impair, extinguish or repeal any other Section or sub-section of any Ordinance of the Code of Ordinances of the City of Port Neches, Texas, except as the same may conflict herewith.

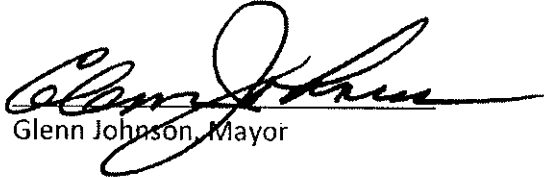
Section 3. If any portion of this Ordinance, or the application of the same to any person or set of circumstances shall, for any reason, be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining portions of this Ordinance, or their application to other persons or sets of circumstances and, to this end, all portions of this Ordinance are declared to be severable.

Section 4. The rates included in this Ordinance shall take effect October 1, 2021 for bills rendered after this date.

Section 5. This Ordinance shall take effect and be in full force and effect from and after its passage and publication of the caption, as required by law.

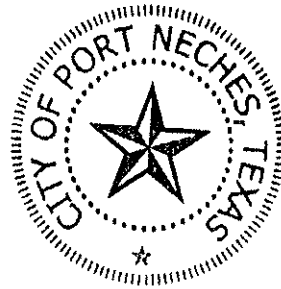
PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this 19th day of August, 2021.

THE CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary



APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2021-13

AN ORDINANCE AMENDING SECTION 114-6 OF CHAPTER 114 OF THE CODE OF ORDINANCES OF THE CITY OF PORT NECHES, TEXAS, BY INCREASING THE RATES TO BE CHARGED BY THE CITY FOR GARBAGE COLLECTION SERVICES.

WHEREAS, the City Council of the City of Port Neches, Texas, deems it to be in the best interest of the citizens of said City to amend Section 114-6 of Chapter 114 of the Code of Ordinances of the City of Port Neches, Texas, by increasing the rates currently charged by the said City for garbage collection services.

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

Section 1. That Section 114-6 of the Code of Ordinance of the City of Port Neches is hereby amended to read as follows:

Sec. 114-6 Rates for Garbage Collection Services.

There are hereby established for garbage collection services of the city the following monthly rates:

(1) *Residential customers and apartment complexes and mobile home parks consisting of less than eight units.* The rate to be charged to each residential user shall be \$19.50 for the base rate per unit per month.

(2) *Apartment complexes and mobile home parks consisting of eight units or more.* For apartment complexes and mobile home parks consisting of eight or more units, the rate to be charged for each such unit shall be \$18.50 per month; provided the owners of any such apartment complexes or mobile home parks a sufficient number of dumpsters for such apartment complexes or mobile home parks, such number to be determined by the Public Works Director of the city or his/her representative.

(3) *Commercial users.* The base rate for commercial users shall be \$21.50 without dumpster. The rate schedule for commercial users, with dumpsters, shall be in accordance with the following schedule:

Container Size Cubic Yards	Pickups Per Week	Monthly Charge Per Container
5	1	\$73.00
5	2	\$79.50
5	3	\$86.00
5	4	\$92.50
5	5	\$99.00

Section 2. The enactment of this Ordinance shall not operate to impair, extinguish or repeal any other Section or sub-section of any Ordinance of the Code of Ordinances of the City of Port Neches, Texas, except as the same may conflict herewith.


Section 3. If any portion of this Ordinance, or the application of the same to any person or set of circumstances shall, for any reason, be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining portions of this Ordinance, or their application to other persons or sets of circumstances and, to this end, all portions of this Ordinance are declared to be severable.

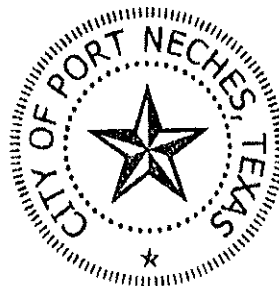
Section 4. The rates included in this Ordinance shall take effect October 1, 2021 for bills rendered after this date.

Section 5. This Ordinance shall take effect and be in full force and effect from and after its passage and publication of the caption, as required by law.


PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this 19th day of August, 2021.

THE CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor



ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2021-16

AN ORDINANCE AMENDING THE FY 2020-21 ANNUAL OPERATING BUDGET IN ACCORDANCE WITH TEXAS STATE LAW AND THE CHARTER OF THE CITY OF PORT NECHES.

WHEREAS, the City Council previously approved Ordinance No. 2020-14 which adopted the FY 2020-21 Annual Operating Budget; and,

WHEREAS, the City Manager of the City of Port Neches deems it necessary to amend the current budget to increase revenues and expenditures as set out in Attachment "A" attached hereto; and,

WHEREAS, the City Council finds that the budget for FY 2020-21 fiscal year should be amended for unanticipated revenues received and additional expenditures for specific purposes as set out in Attachment "A"

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

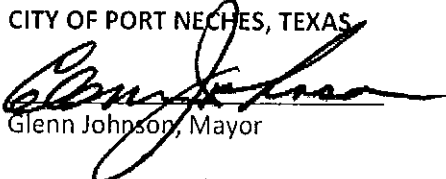
THAT the Annual Operating Budget for FY 2020-21 is amended to allow for increases in revenues and expenditures as set out in Attachment "A"

THAT all ordinances and parts of ordinances in conflict herewith are expressly repealed.

THAT, this being an ordinance not requiring publication, it shall take effect and be in force from and after its passage.

PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas this 16th day of September, 2021.

CITY OF PORT NECHES, TEXAS

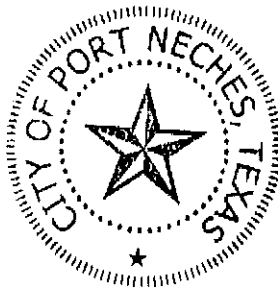

Glenn Johnson, Mayor

ATTEST:

Holly Alexander, City Secretary

APPROVED FOR FORM


Pete Steele, City Attorney



ATTACHMENT A - PROPOSED BUDGET AMENDMENTS FY 2020-21

GENERAL FUND				
LINE ITEM	REVENUE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
01-7-0001210	Building Permits	70,000	160,000	90,000
01-7-000-1211	Plumbing/Gas Permits	6,000	14,000	8,000
01-7-000-1212	Electrical Permits	8,000	24,000	16,000
01-7-000-1330	Emergency Management Grants	0	42,000	42,000
01-7-000-1550	Local Court Fees	125,000	93,000	(32,000)
01-7-000-1601	Interest Income	100,000	80,000	(20,000)
01-7-000-1606	Claims/Settlements	5,000	104,000	99,000
01-7-000-1820	Propery Sale Proceeds	0	162,700	162,700
	Additional General Fund Revenue			\$ 275,700
TOTAL REVENUE	FY 20-21 Adopted Budget	\$ 11,092,650	\$ 11,368,350	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
01-8-103-2330	Memberships	6,500	12,000	5,500
01-8-202-2102	Overtime	140,000	200,000	60,000
01-8-202-2202	Department Supplies	9,500	13,000	3,500
01-8-202-2323	R&M Motor Vehicles	26,200	33,000	6,800
01-8-301-2102	Overtime	200,000	240,000	40,000
01-8-301-2240	Motor Vehicle Parts	7,000	13,000	6,000
01-8-301-2323	R & M Motor Vehicles	5,000	14,000	9,000
01-8-301-2385	Program Expense	0	42,000	42,000
01-8-301-2410	Motor Vehicles	46,000	51,000	5,000
01-8-402-2102	Overtime	5,000	15,000	10,000
01-8-402-2234	Traffic & Street Signs	5,000	9,000	4,000
01-8-402-2236	Street Materials	57,600	80,000	22,400
01-8-402-2410	Motor Vehicles	0	13,000	13,000
01-8-407-2102	Overtime	1,000	9,000	8,000
01-8-407-2324	R&M Machines & Equipment	1,500	12,000	10,500
01-8-501-2320	R&M Buldings & Structures	500	10,000	9,500
01-8-501-2322	R&M Fixtures	500	3,000	2,500
01-8-501-2410	Park Equipment	0	7,300	7,300
01-8-901-2358	Public Safety Radio System	30,000	65,000	35,000
01-8-901-2380	Contingent	20,000	40,000	20,000
	Additional General Fund Expenditures			\$ 320,000
EXPENDITURES	FY 20-21 Adopted Budget	\$ 11,423,650	\$ 11,743,650	
AMENDED USE OF FUND BALANCE -General Fund			\$ 375,300	

CONTINUED

ATTACHMENT A - PROPOSED BUDGET AMENDMENTS FY 2020-21

WATER & SEWER FUND				
LINE ITEM	REVENUE	BUDGET	ACTUAL	ADDITIONAL
11-7-000-1467	Water Taps	15,000	32,000	17,000
	Additional Water & Sewer Revenue			\$ 17,000
TOTAL REVENUE	FY 20-21 Adopted Budget	\$ 3,605,000	\$ 3,622,000	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
11-8-601-2211	Purchased Water Supply	\$ 150,000	\$ 200,000	\$ 50,000
11-8-601-2212	Chemicals	200,000	220,000	20,000
11-8-601-2305	Special Services	21,000	40,000	19,000
11-8-603-2102	Overtime	13,000	30,000	17,000
11-8-604-2305	Special Services	19,000	45,000	26,000
11-8-607-2307	Utilities	208,000	240,000	32,000
11-8-607-2305	Special Services	20,000	25,000	5,000
11-8-607-2332	Sanitary Landfill	40,000	60,000	20,000
	Additional Water & Sewer Fund Expenditures			\$ 189,000
EXPENDITURES	FY 20-21 Adopted Budget	\$ 3,605,000	\$ 3,794,000	
	AMENDED USE OF FUND BALANCE - Water & Sewer		\$ 172,000	

SANITATION FUND				
LINE ITEM	REVENUE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
15-7-000-1422	Commercial Garbage	350,000	340,000	(10,000)
	Additional Sanitation Revenue			\$ (10,000)
TOTAL REVENUE	FY 20-21 Adopted Budget	\$ 14,726,000	\$ 14,716,000	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
15-8-406-2102	Overtime	\$ 6,000	\$ 18,000	\$ 12,000
15-8-406-2240	Motor Vehicle Parts	55,000	78,000	23,000
15-8-406-2332	Sanitary Landfill Fees	179,000	190,000	11,000
15-8-406-2375	Green Waste Fees	10,000	40,000	30,000
15-8-406-2323	R & M Vehicles	19,000	25,000	6,000
	Additional Sanitation Expenditures			\$ 82,000
EXPENDITURES	FY 20-21 Adopted Budget	\$ 14,726,000	\$ 14,808,000	
	AMENDED USE OF FUND BALANCE - Sanitation		\$ 92,000	