

**CITY OF
PORT NECHES, TEXAS**

**ADOPTED ANNUAL BUDGET
FISCAL YEAR 2022-2023**

City of Port Neches, Texas

Adopted Annual Budget

Fiscal Year 2022-2023

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

THIS PROPOSED BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$733,984 OR 9.55%, AND OF THAT AMOUNT, \$84,509 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

CITY of PORT NECHES, TEXAS

Annual Budget Fiscal Year 2022-2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$ 733,984 which is a 9.55 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$84,509.

The record vote adopting the FY 2022-2023 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>2021 Rate/\$100</u>	<u>2022 Rate/\$100</u>
Proposed Tax Rate for Adoption	.685000	.685000
No New Revenue	.656135	.624945
Maintenance & Operations	.510994	.503361
Voter Approval Rate	.685029	.696079
Debt Tax Rate	.174006	.181639

Total Amount of Municipal Debt Obligations Secured by Property Taxes: \$ 20,585,000

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

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ADOPTED ORDINANCES

TRUTH IN TAXATION



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September 22, 2022

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 2022-2023 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 22-23 totals \$20,716,900.

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 22-23 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 \$12,395,000 and anticipated expenditures of \$12,395,000.
- The proposed tax rate for FY 22-23 is \$0.685000/\$100 assessed valuation, which is the same tax rate as the FY 21-22 rate. As a component of the proposed tax rate, \$0.503361/\$100 assessed valuation is dedicated to maintenance and operation expenditures. The total assessed valuation has been established as \$1,229,635,461, which reflects an increase of 13% as compared to the current year value of \$1,103,104,052
- The proposed amount of property tax revenue is projected to be \$6,100,000 which reflects an increase of \$500,000.
- The proposed amount of industrial district contract revenue is anticipated to be \$3,078,000 which reflects an increase of \$578,000 from FY 21-22. Industrial values have realized increased inventory valuations.
- The proposed amount of sales tax revenue is expected to be \$1,300,000 which reflects a \$100,000 increase as compared to the original budget for FY 21-22.
- The proposed amount of franchise fees is projected to be \$705,000 which reflects declines in Cable/Telephone revenue as compared to FY 21-22.
- 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 \$500,000 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 \$116,000 for the purchase of two (2) Police Department vehicles.

- The proposed budget includes \$30,000 in the Street Department for the street repair materials.
- The proposed budget includes an expenditure of \$325,000 for costs associated with retiree insurance coverages. This amount is a significant reduction from previous years as a favorable rate was quoted for retiree premiums.
- The proposed budget allocates \$45,000 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 \$10,000 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 \$132,000 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.
- The proposed budget includes an allocation for compensation adjustments in the amount of \$205,870 to allow for increased wage structures resulting from Police and Fire Collective Bargaining agreements. Additionally, the City will implement adjustments related to the 2020 salary survey for civilian employees.

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 \$3,944,200 with projected expenditures of the same amount. This amount reflects a decrease of \$223,800 from the amended budget for current fiscal year. It is anticipated that significant price increases for chemicals and plant repairs that were experienced will moderate in FY23.
- The proposed budget includes an increase of \$1.00/month to the base rate for sewer service. The rate structure for water service outside the city limits has been moderately increased for large consumption industrial users. Additionally, the schedule for Water

and Sewer Tap Fees has been increased to allow the City to recover the costs of installation and equipment of these services.

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 \$60,000 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 \$1,522,000 with anticipated expenditures of \$1,494,100. The operating budget reflects a decrease of \$58,500 from the current fiscal year.

Expenditures. Significant features include the following:

- The proposed budget includes the purchase of commercial dumpsters in the amount of \$35,000.
- The proposed budget eliminates the purchase of garbage bag rolls due to significant price increases.
- The proposed budget does not include funds for replacement vehicles due to unfavorable price increases and anticipated delivery delays.
- The proposed budget includes a transfer to the General Fund in the amount of \$150,000.

Debt Service Fund

The debt service requirements for FY 22-23 equates to \$2,233,500. In terms of the tax rate, \$0.181639/\$100 assessed valuation is dedicated to fund this expense.

Economic Development Corporation Fund

The Port Neches Economic Development Corporation has a proposed budget of \$325,100. Funding is provided by one-quarter cent dedicated to sales tax.

Street Maintenance Fund

The proposed budget totals \$325,000 with funds allocated for street maintenance activities. Funding is provided by a one-quarter cent dedicated sales tax.

Personnel

The proposed budget for FY 22-23 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 \$41,130 from the current year due to changes to the premiums. Payment to the Texas Municipal Retirement System (TMRS) increased by \$34,970 due to an overall increase in payroll and an increase in the TMRS contribution rate from 14.18% to 15.26%. The estimated budgetary impact to each fund for anticipated wage increases is as follows:

	<u>2% COLA</u>	<u>Step Increase</u>	<u>Total</u>
General Fund	\$113,490	\$82,120	\$195,610
Water and Sewer Fund	25,340	7,320	\$32,660
Sanitation Fund	9,270	5,110	\$14,380
Total	<u>\$148,100</u>	<u>\$94,550</u>	<u>\$242,650</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 economic factors involving substantial inflationary impacts and increased interest rates. More specifically, Port Neches has also been financially affected by the TPC incident in November 2019 and volatility in the energy and chemical sectors. 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 22-23, as presented, does not anticipate the budgeted use of reserve funds. However, the potential use of fund balance could be necessary to negate the impacts of future energy price increases and ongoing supply chain disruptions for materials and equipment. The budget as presented is intended to meet the basic operational capabilities of the City in terms of providing continued and consistent services to Port Neches citizens.

The proposed FY 22-23 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 followed by a horizontal line that tapers to the right.

André Wimer
City Manager

**FINANCIAL
SUMMARIES**

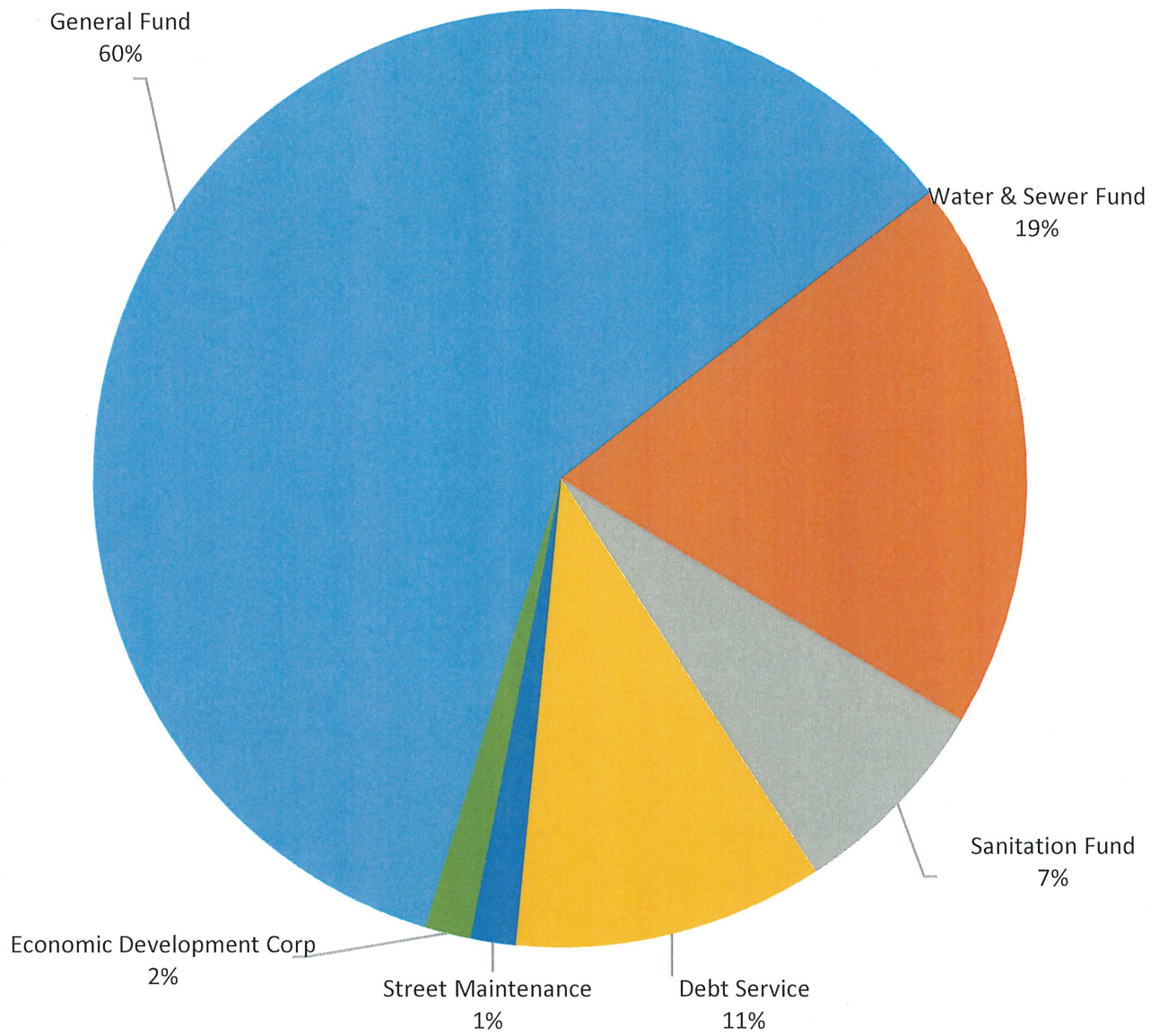
CONSOLIDATED BUDGET STATEMENT
FY 2022-2023

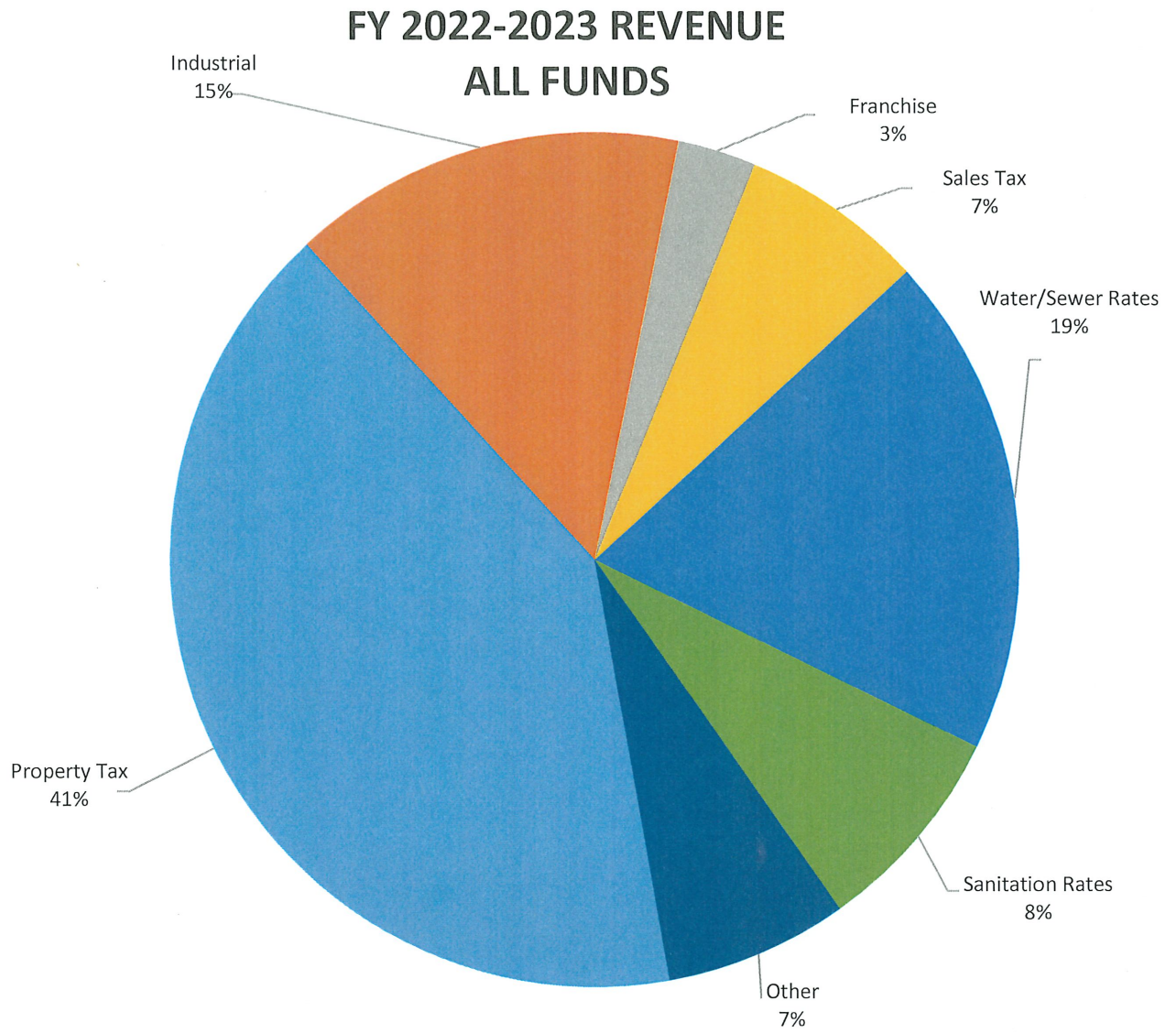
	<i>Estimated</i> <i>Beginning</i> <i>Fund Balance</i>	<i>FY 2022-23</i> <i>Revenue</i>	<i>FY 2022-23</i> <i>Expenditures</i>	<i>Estimated</i> <i>Ending</i> <i>Fund Balance</i>
General Fund	\$ 7,500,000	\$ 12,395,000	\$ 12,395,000	\$ 7,500,000
Water & Sewer Fund	700,000	3,944,200	3,944,200	700,000
Sanitation Fund	600,000	1,522,000	1,494,100	627,900
Debt Service Fund	630,000	2,208,000	2,233,500	604,500
Economic Development Corp	900,000	325,100	325,100	900,000
Street Maintenance Fund	50,000	325,000	325,000	50,000
	<u>\$10,380,000</u>	<u>\$20,719,300</u>	<u>\$20,716,900</u>	<u>\$10,382,400</u>

**SUMMARY OF EXPENDITURES
BY CHARACTER AND OBJECT CLASSIFICATION
FY 2022-2023**

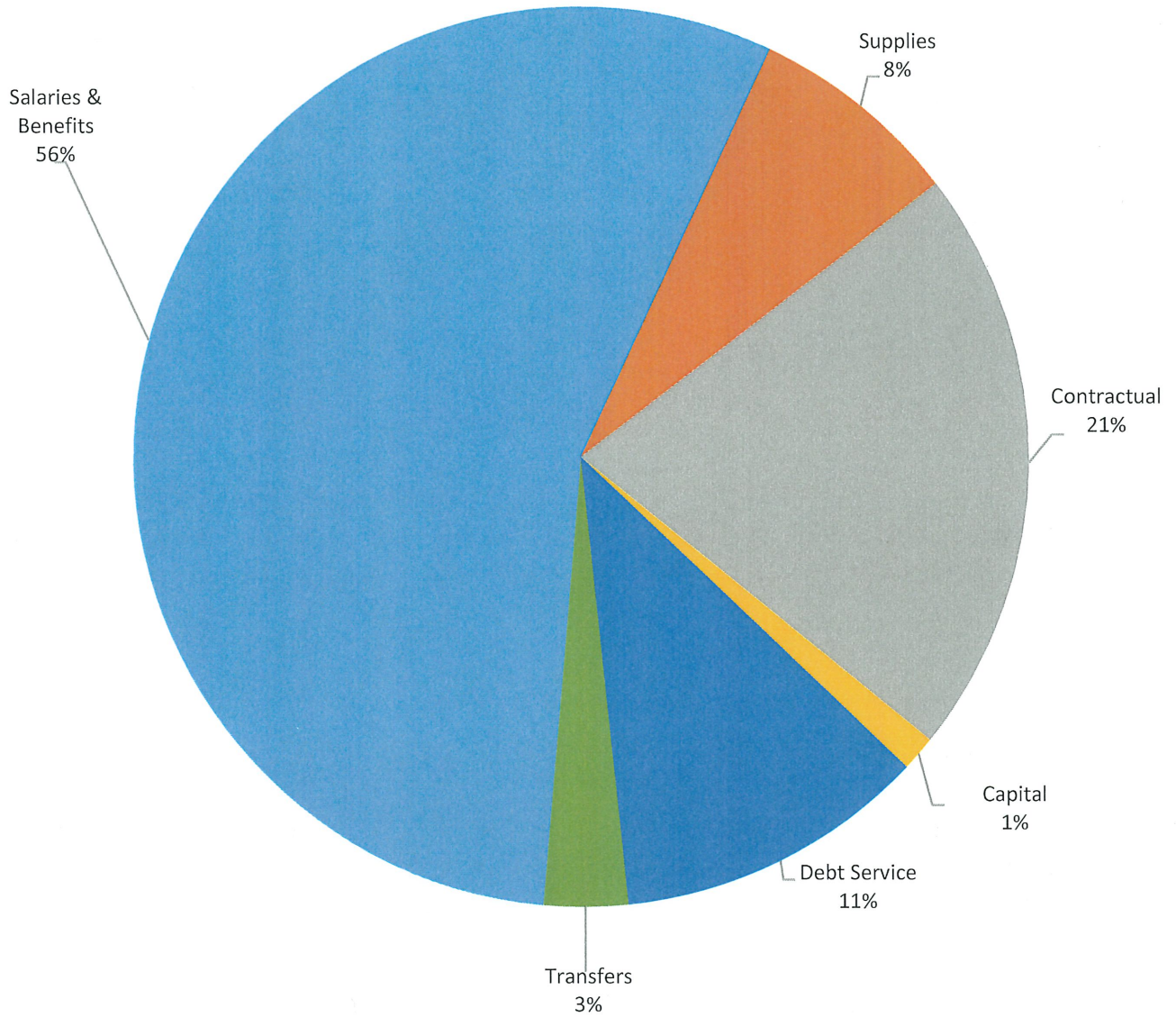
FUND	Salaries & Benefits	Supplies	Contractual Services	Capital	Transfers	TOTAL
General Fund	\$ 8,915,240	\$ 452,430	\$ 2,778,830	\$ 116,500	\$ 132,000	\$ 12,395,000
Water & Sewer Fund	1,877,600	807,100	826,500	110,000	323,000	3,944,200
Sanitation Fund	692,600	226,100	366,400	35,000	174,000	1,494,100
Debt Service Fund	0	0	2,233,500	0	0	2,233,500
Economic Development	25,000	0	300,100	0	0	325,100
Street Maintenance	0	100,000	225,000	0	0	325,000
Total	\$ 11,510,440	\$ 1,585,630	\$ 6,730,330	\$ 261,500	\$ 629,000	\$ 20,716,900

FY 2022-2023 BUDGET BY FUND

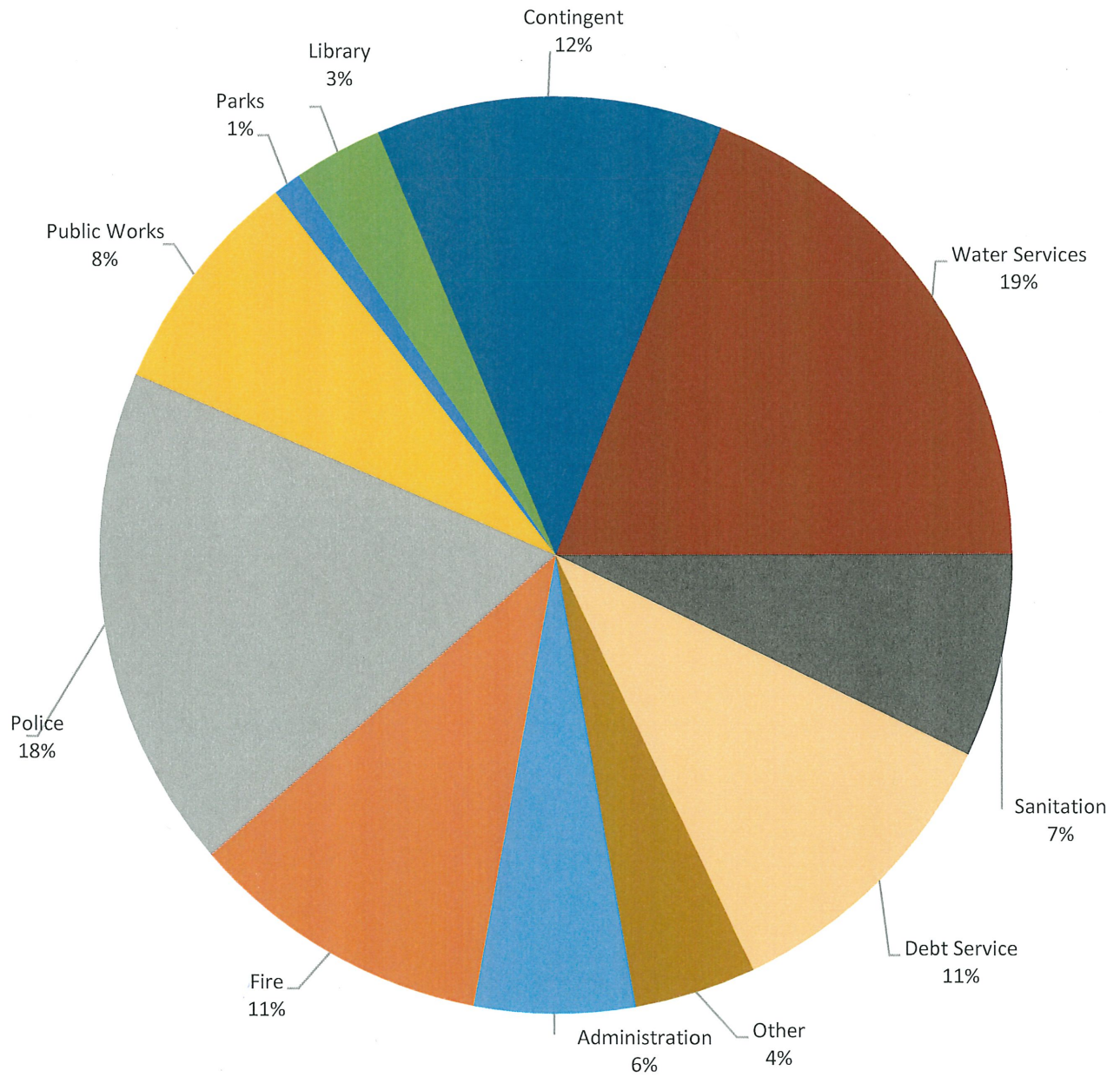




FY 2022-2023 EXPENDITURES ALL FUNDS



FY 2022-2023 EXPENDITURES BY DEPARTMENT



**GENERAL
FUND**

GENERAL FUND - REVENUE & RESOURCES

CURRENT REVENUES		2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
TAXES					
1110	General Property Taxes - Current	\$ 4,988,285	\$ 5,600,000	\$ 5,540,000	\$ 6,100,000
1111	General Property Taxes - Delinquent	43,372	50,000	50,000	50,000
1111	Property Taxes - Delinquent/Refunded	0	0	(240,000)	0
1112	Penalty & Interest	42,416	40,000	40,000	40,000
1113	Industrial Contracts - In-Lieu-of-Tax	3,164,147	2,500,000	2,500,000	3,078,000
1125	Retail Sales Tax	1,393,216	1,200,000	1,520,000	1,300,000
1127	Alcoholic Beverage Tax	37,773	30,000	30,000	30,000
1131	Gross Receipts Tax - Electric Company	405,281	420,000	420,000	420,000
1132	Gross Receipts Tax - Gas Company	90,874	100,000	100,000	100,000
1133	Gross Receipts Tax - Phone Company	18,611	50,000	15,000	25,000
1134	Gross Receipts Tax - Cable TV	157,981	175,000	175,000	160,000
	SUBTOTAL	10,341,956	10,165,000	10,150,000	11,303,000
LICENSES & PERMITS					
1201	Alcoholic Beverage	3,126	4,000	4,000	4,000
1202	Electricians' License	1,845	2,000	2,000	2,000
1208	Solicitors' License/Permit	56,071	50,000	50,000	50,000
1209	Excavation & Pipeline Permits	2,000	1,000	1,000	1,000
1210	Building Permits	163,933	70,000	150,000	100,000
1211	Plumbing and Gas Permits	14,742	6,000	22,000	12,000
1212	Electrical Permits	26,757	8,000	38,000	15,000
1213	Variance Request Fees	1,925	3,000	3,000	1,000
1214	Dog License and Pound Fees	685	1,500	1,500	1,000
1218	Ambulance/Taxi/Wrecker Permits	3,000	200	200	200
1219	Mobile Home Permits	0	200	200	200
	SUBTOTAL	274,084	145,900	271,900	186,400
INTERGOVERNMENTAL REVENUES					
1320	State Grants	571,802	0	0	0
1325	Program Income	4,467	0	0	15,000
1330	Emergency Management Grants	41,893	0	0	0
	SUBTOTAL	618,162	0	0	15,000
UTILITIES & ENTERPRISES					
1403	Rezoning and Subdivision Fees	1,350	700	700	2,000
1450	Vital Statistics	271	500	500	500
1477	Customer Service Fees - Library	4,437	4,500	4,500	4,550
1478	Customer Service Fees - Police	24	1,200	1,200	1,200
	SUBTOTAL	\$ 6,082	\$ 6,900	\$ 6,900	\$ 8,250
		<i>(continued)</i>	<i>(continued)</i>	<i>(continued)</i>	<i>(continued)</i>

CURRENT REVENUES (continued)		2020-2021	2021-2022	2021-2022	2022-2023
		ACTUAL	BUDGET	AMENDED	ADOPTED
FINES & FORFEITURES					
1501	Arrest Fees - Municipal Court	\$ 3,315	\$ 4,000	\$ 4,000	\$ 4,000
1510	Judicial Support Fee	589	500	500	500
1514	State Traffic Fees (STF)	(2,110)	2,000	2,000	3,500
1516	Transportation Code	926	2,000	2,000	2,000
1517	Child Safety (CS)	695	850	850	850
1518	Technology Fund	464	4,000	4,000	4,000
1520	Consolidated Court Cost (CCC)	2,881	10,000	10,000	13,000
1527	Court Security	338	3,000	3,000	3,000
1529	State Juror Reimbursement	(1,844)	1,000	1,000	1,000
1533	OMNI FTA Program	1,350	5,000	5,000	5,000
1550	Local Court Fees	97,734	125,000	90,000	125,000
	SUBTOTAL	104,338	157,350	122,350	161,850
MISCELLANEOUS					
1601	Interest Income	77,682	30,000	5,000	30,000
1604	Sale of Fixed Assets	0	1,000	1,000	1,000
1606	Claims/Settlements	104,129	5,000	22,000	5,000
1607	Contributions	30,000	25,000	25,000	25,000
1608	SRO Contribution - ISD	95,999	95,000	95,000	105,000
1609	Library Fines & Fees	3,819	6,000	6,000	6,000
1612	Sale of Salvage	0	1,000	1,000	2,000
1617	Memorials - Library	1,005	1,500	1,500	1,500
1626	Property Rental Fees	103,361	85,000	85,000	85,000
1651	Miscellaneous Income	54,529	40,000	15,000	40,000
1652	Refund of Prior Years Expense	16,451	15,000	15,000	7,000
	SUBTOTAL	486,975	304,500	271,500	307,500
TRANSFERS					
1711	Transfer from Water & Sewer Fund	263,000	263,000	263,000	263,000
1715	Transfer from Sanitation Fund	100,000	100,000	100,000	150,000
1820	Proceeds from Property Sale	162,727	0	0	0
		525,727	363,000	363,000	413,000
GRAND TOTAL REVENUES & RESOURCES		\$12,357,324	\$11,142,650	\$ 11,185,650	\$ 12,395,000

**ANALYSIS OF TAX LEVY
FISCAL YEAR 2022-2023**

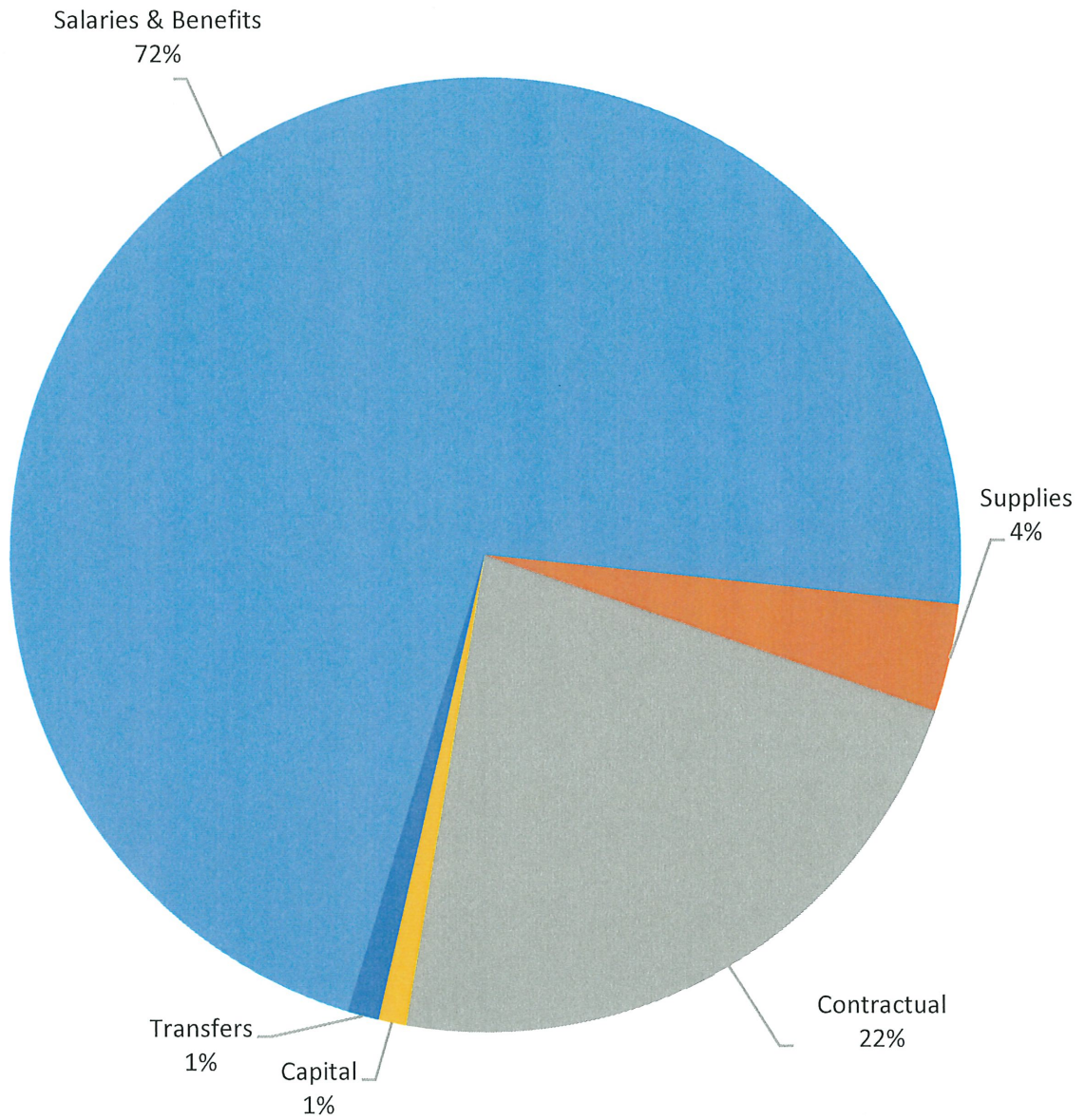
Assessed Value of Real and Personal Property (Excluding Industrial Contracts)	\$1,229,635,461
Tax Rate per \$100 valuation	<u>\$0.685000</u>
Total Tax Levy @100%	
Estimated Collection (Adjusted)	99%

**DISTRIBUTION OF TAXES
FISCAL YEAR 2022-2023**

BY PURPOSE

Taxable Assessed Value	\$1,229,635,461
Estimated Levy	
General Fund	\$6,100,000
Debt Service	<u>\$2,160,000</u>
	\$8,260,000
Taxable Assessed Value (@ 75%)	
Industrial Contracts	
General Fund	<u>\$3,082,000</u>
TOTAL TAX AND INDUSTRIAL CONTRACTS REVENUE	<u><u>\$11,342,000</u></u>

FY 2022-2023 EXPENDITURES GENERAL FUND



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

<u>BUDGET SUMMARY</u>	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 8,149,193	\$ 8,428,100	\$ 8,535,100	\$ 8,915,240
2200 Supplies	531,684	403,780	472,080	452,430
2300 Contractual Services	2,829,430	2,751,870	3,081,270	2,778,830
OPERATING EXPENDITURES	11,510,307	11,583,750	12,088,450	12,146,500
2400 Capital Outlay	71,344	126,400	138,400	116,500
2600 Transfers	132,530	132,500	132,500	132,000
GRAND TOTAL	\$ 11,714,181	\$ 11,842,650	\$ 12,359,350	\$ 12,395,000

**GENERAL FUND
SUMMARY OF EXPENDITURES
BY FUNCTION**

DEPARTMENT & DIVISION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 AMENDED	2022-2023 ADOPTED
GENERAL GOVERNMENT				
101 City Council	\$ 24,665	\$ 34,500	\$ 39,500	\$ 36,500
103 Municipal Administration	1,010,779	1,123,900	1,131,900	1,148,270
SUBTOTAL	1,035,444	1,158,400	1,171,400	1,184,770
PUBLIC SAFETY				
202 Fire	2,025,943	2,097,500	2,144,700	2,223,300
301 Police	4,094,763	3,585,400	3,706,700	3,679,500
350 Emergency Management	3,443	6,300	6,300	5,000
SUBTOTAL	6,124,149	5,689,200	5,857,700	5,907,800
PUBLIC WORKS				
402 Streets & Drainage	1,315,591	1,212,100	1,234,100	1,240,800
404 Inspections	179,346	192,900	192,900	192,500
407 Garage & Warehouse	255,498	243,900	246,900	237,500
SUBTOTAL	1,750,435	1,648,900	1,673,900	1,670,800
OTHER				
501 Parks	194,002	203,800	208,650	209,400
503 Senior Citizens	125,806	136,800	136,800	138,200
700 Library	612,285	653,350	658,700	651,060
800 Legal/Municipal Court	71,189	90,200	90,200	94,200
SUBTOTAL	1,003,282	1,084,150	1,094,350	1,092,860
901 Contingent	1,800,871	2,262,000	2,562,000	2,538,770
SUBTOTAL	1,800,871	2,262,000	2,562,000	2,538,770
GRAND TOTAL EXPENSES	\$ 11,714,181	\$ 11,842,650	\$ 12,359,350	\$ 12,395,000

**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	\$ 35,500	\$ -	\$ -	\$ 36,500
103 Municipal Administration	974,670	12,700	160,900	-	-	1,148,270
PUBLIC SAFETY						
202 Fire	2,048,000	64,400	110,900	-	-	2,223,300
301 Police	3,456,700	131,150	91,650	-	-	3,679,500
350 Emergency Management	-	1,200	3,800	-	-	5,000
PUBLIC WORKS						
402 Streets & Drainage	1,106,800	93,450	40,550	-	-	1,240,800
404 Inspections	171,800	4,500	16,200	-	-	192,500
407 Garage & Warehouse	162,800	47,500	27,200	-	-	237,500
OTHER						
501 Parks	149,600	40,600	19,200	-	-	209,400
503 Senior Citizens	104,200	3,100	30,900	-	-	138,200
700 Library	534,800	47,830	67,930	500	-	651,060
800 Legal/Municipal Court	-	-	94,200	-	-	94,200
901 Contingent	205,870	5,000	2,079,900	116,000	132,000	2,538,770
GRAND TOTAL EXPENSES	\$ 8,915,240	\$ 452,430	\$ 2,778,830	\$ 116,500	\$ 132,000	\$ 12,395,000

**GENERAL GOVERNMENT
CITY COUNCIL (101)**

BUDGET SUMMARY	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
EXPENSES				
2200 Supplies	\$ 196	\$ 1,000	\$ 1,000	\$ 1,000
2300 Contractual Services	24,665	33,500	38,500	35,500
TOTAL EXPENSES	24,665	34,500	39,500	36,500
GRAND TOTAL	\$ 24,665	\$ 34,500	\$ 39,500	\$ 36,500

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)**

	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
<i>BUDGET DETAIL</i>				
<i>SUPPLIES</i>				
2202 Department Supplies	\$ 196	\$ 500	\$ 500	\$ 500
2219 Wearing Apparel	0	500	500	500
TOTAL SUPPLIES	196	1,000	1,000	1,000
<i>CONTRACTUAL SERVICES</i>				
2305 Special Services	0	0	0	0
2310 Hire of Equipment	0	0	0	0
2311 Travel & Schools	330	1,000	1,000	3,000
2340 Expense Allowance	21,600	22,500	22,500	22,500
2342 City Elections	2,539	10,000	15,000	10,000
TOTAL CONTRACTUAL	24,469	33,500	38,500	35,500
	\$ 24,665	\$ 34,500	\$ 39,500	\$ 36,500
GRAND TOTAL				

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

<u>BUDGET SUMMARY</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
2100 Salaries & Benefits	\$ 867,415	\$ 926,300	\$ 926,300	\$ 974,670
2200 Supplies	13,129	12,700	12,700	12,700
2300 Contractual Services	130,235	184,900	192,900	160,900
TOTAL EXPENSES	1,010,779	1,123,900	1,131,900	1,148,270
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 1,010,779	\$ 1,123,900	\$ 1,131,900	\$ 1,148,270

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular	\$ 660,084	\$ 693,200	\$ 693,200	\$ 724,000
2102 Overtime	194	2,000	2,000	2,000
2107 Extra Help	0	7,500	7,500	7,800
2111 Retirement	90,099	98,200	98,200	104,800
2120 Social Security	43,611	53,800	53,800	56,100
2131 Insurance	56,493	51,300	51,300	54,600
2136 ICMA Retirement	16,934	20,300	20,300	25,370
TOTAL SALARIES & BENEFITS	867,415	926,300	926,300	974,670
SUPPLIES				
2202 Department Supplies	11,515	11,000	11,000	11,000
2215 Food, Meals	1,326	800	800	800
2219 Wearing Apparel	0	300	300	300
2239 Electrical Supplies & Light Fixtures	288	500	500	500
2241 Equipment Parts & Supplies	0	100	100	100
TOTAL SUPPLIES	13,129	12,700	12,700	12,700
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	14,123	55,000	55,000	25,000
2305 Special Services	895	1,500	1,500	1,500
2307 Utilities	11,542	15,000	15,000	13,500
2309 Postage	2,194	4,000	4,000	4,000
2310 Hire of Equipment	2,587	2,000	2,000	2,000
2311 Travel & Schools	5,950	9,400	9,400	9,400
2312 Advertising	0	500	500	500
2314 Printing & Binding	1,562	2,500	2,500	2,500
2320 R&M Buildings, Structures	2,825	2,500	5,000	2,500
2322 R&M Furniture & Fixtures	6,140	3,000	3,000	3,000
2324 R&M Machines & Equipment	5,935	12,000	12,000	12,000
2330 Dues, Memberships, Subscriptions	11,166	6,500	12,000	10,000
2364 Jefferson County Appraisal District	63,968	68,000	68,000	60,000
2369 Civil Service	1,348	3,000	3,000	15,000
TOTAL CONTRACTUAL	130,235	184,900	192,900	160,900
CAPITAL OUTLAY				
2407 Furniture & Fixtures	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 1,010,779	\$ 1,123,900	\$ 1,131,900	\$ 1,148,270

PUBLIC SAFETY
FIRE DEPARTMENT (202)

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 1,870,502	\$ 1,938,900	\$ 1,958,900	\$ 2,048,000
2200 Supplies	46,709	53,400	53,400	64,400
2300 Contractual Services	108,732	105,200	120,400	110,900
TOTAL EXPENSES	2,025,943	2,097,500	2,132,700	2,223,300
2400 Capital Outlay	0	0	12,000	0
GRAND TOTAL	\$ 2,025,943	\$ 2,097,500	\$ 2,144,700	\$ 2,223,300

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 1,202,648	\$ 1,303,500	\$ 1,303,500	\$ 1,364,100
2102 Overtime	187,181	140,000	160,000	150,000
2111 Retirement	190,369	192,200	192,200	203,800
2120 Social Security	101,285	110,400	110,400	115,800
2131 Insurance	154,321	150,000	150,000	165,200
2136 ICMA Retirement	34,698	42,800	42,800	49,100
TOTAL SALARIES & BENEFITS	1,870,502	1,938,900	1,958,900	2,048,000
SUPPLIES				
2202 Department Supplies	12,022	9,500	9,500	9,600
2212 Chemicals	134	100	100	100
2215 Food, Meals	871	200	200	200
2219 Wearing Apparel	4,675	4,000	4,000	4,000
2221 Fuel	6,398	8,000	8,000	14,000
2236 Building Materials	389	500	500	500
2237 Personal Protective Equipment	4,812	6,500	6,500	15,500
2239 Electrical Supplies & Light Fixtures	337	300	300	300
2240 Motor Vehicle Parts & Supplies	3,351	5,000	5,000	5,000
2241 Equipment Parts & Supplies	1,799	1,200	1,200	1,200
2281 Minor Tools & Apparatus	11,921	18,100	18,100	14,000
TOTAL SUPPLIES	46,709	53,400	53,400	64,400
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	65	1,000	1,000	1,200
2305 Special Services	8,684	9,400	12,000	9,400
2307 Utilities	20,717	17,000	17,000	17,000
2309 Postage	870	800	800	800
2310 Hire of Equipment	2,126	1,600	1,600	1,600
2311 Travel & Schools	6,123	10,500	10,500	10,500
2312 Advertising	0	200	200	200
2314 Printing & Binding	276	200	200	200
2315 Uniform Maintenance	76	500	500	500
2317 Life Insurance - Volunteer Firefighters	6,649	12,500	12,500	12,500
2320 R&M Buildings, Structures	2,619	4,000	4,000	4,000
2321 R&M Radio & Communication Equipment	50	2,000	2,000	2,000
2322 R&M Furniture & Fixtures	1,527	2,000	2,000	2,000
2323 R&M Motor Vehicles	33,742	26,200	30,000	30,000
2324 R&M Machines & Equipment	3,461	4,000	4,000	4,200
2327 Licenses & Permits	2,247	2,800	2,800	2,800
2330 Dues, Memberships, Subscriptions	2,098	3,000	3,000	3,000
2334 Volunteer Fire Department	6,999	7,500	7,500	7,500
2385 Program Expense	10,403	0	8,800	1,500
TOTAL CONTRACTUAL	108,732	105,200	120,400	110,900
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
2416 Radio & Communication Equipment	0	0	0	0
2451 Specialized Equipment	0	0	12,000	0
TOTAL CAPITAL OUTLAY	0	0	12,000	0
GRAND TOTAL	\$ 2,025,943	\$ 2,097,500	\$ 2,144,700	\$ 2,223,300

**PUBLIC SAFETY
POLICE DEPARTMENT (301)**

<u>BUDGET SUMMARY</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
2100 Salaries & Benefits	\$ 3,300,756	\$ 3,385,400	\$ 3,465,400	\$ 3,456,700
2200 Supplies	119,294	90,650	140,950	131,150
2300 Contractual Services	623,847	109,350	100,350	91,650
TOTAL EXPENSES	4,043,897	3,585,400	3,706,700	3,679,500
2400 Capital Outlay	50,866	0	0	0
GRAND TOTAL	\$ 4,094,763	\$ 3,585,400	\$ 3,706,700	\$ 3,679,500

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 2,227,195	\$ 2,297,100	\$ 2,297,100	\$ 2,334,600
2102 Overtime	244,644	200,000	280,000	200,000
2107 Extra Help	0	8,700	8,700	8,700
2111 Retirement	332,327	360,000	360,000	373,300
2120 Social Security	178,397	191,700	191,700	194,600
2131 Insurance	253,636	251,600	251,600	262,200
2136 ICMA Retirement	64,557	76,300	76,300	83,300
TOTAL SALARIES & BENEFITS	3,300,756	3,385,400	3,465,400	3,456,700
SUPPLIES				
2202 Department Supplies	22,021	18,000	23,000	18,000
2215 Food, Meals	5,838	1,000	1,000	1,000
2219 Wearing Apparel	19,103	20,000	20,000	20,000
2221 Fuel	39,692	40,000	65,000	70,000
2224 Investigative Support	5,960	3,500	9,000	6,000
2236 Materials	0	200	200	200
2239 Electrical Supplies & Light Fixtures	0	250	250	250
2240 Motor Vehicle Parts & Supplies	14,506	7,000	12,000	14,000
2241 Equipment Parts & Supplies	6,517	500	500	500
2281 Minor Tools & Apparatus	5,657	200	10,000	1,200
TOTAL SUPPLIES	119,294	90,650	140,950	131,150
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	488	4,500	4,500	4,500
2305 Special Services	10,152	9,000	9,000	9,000
2307 Utilities	24,234	25,000	25,000	27,000
2309 Postage	1,309	1,600	1,600	1,600
2310 Hire of Equipment	230	3,000	3,000	3,000
2311 Travel & Schools	11,654	10,000	14,000	10,000
2312 Advertising	0	500	500	500
2314 Printing & Binding	0	500	500	500
2315 Uniform Maintenance	13	1,800	1,800	1,800
2320 R&M Buildings, Structures	2,951	2,500	2,500	2,500
2321 R&M Radio & Communication Equipment	910	1,800	1,800	1,800
2322 R&M Furniture & Fixtures	1,534	2,000	2,000	2,000
2323 R&M Motor Vehicles	13,204	3,000	9,000	3,000
2324 R&M Machines & Equipment	2,363	4,000	4,000	4,000
2327 Licenses and Permits	0	500	500	500
2330 Dues, Memberships, Subscriptions	3,471	3,650	3,650	3,650
2333 Central Dispatching	481,067	0	0	0
2377 Animal Shelter/Crematorium	11,341	15,000	15,000	15,000
2378 County Jail Fees	15,895	21,000	2,000	0
2385 Program Expense	43,031	0	0	1,300
TOTAL CONTRACTUAL	623,847	109,350	100,350	91,650
CAPITAL OUTLAY				
2410 Motor Vehicles	50,866	0	0	0
2420 SRO Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY	50,866	0	0	0
GRAND TOTAL	\$ 4,094,763	\$ 3,585,400	\$ 3,706,700	\$ 3,679,500

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2200 Supplies	\$ 753	\$ 1,500	\$ 1,500	\$ 1,200
2300 Contractual Services	2,690	4,800	4,800	3,800
TOTAL EXPENSES	3,443	6,300	6,300	5,000
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 3,443	\$ 6,300	\$ 6,300	\$ 5,000

OVERVIEW

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

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET DETAIL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SUPPLIES				
2202 Department Supplies	\$ 246	\$ 500	\$ 500	\$ 0
2215 Food, Meals	507	1,000	1,000	0
2241 Equipment	0	0	0	1,200
TOTAL SUPPLIES	753	1,500	1,500	1,200
CONTRACTUAL SERVICES				
2305 Special Services	0	0	0	0
2310 Hire of Equipment	0	200	200	0
2311 Travel & Schools	1,683	1,800	1,800	1,800
2314 Printing & Binding	0	100	100	0
2321 R&M Radio & Communication Equipment	1,007	2,450	2,450	2,000
2324 R&M Machines & Equipment	0	100	100	0
2330 Dues, Memberships, Subscriptions	0	150	150	0
TOTAL CONTRACTUAL	2,690	4,800	4,800	3,800
2416 Radio & Communication Equipment	0	0	0	0
GRAND TOTAL	\$ 3,443	\$ 6,300	\$ 6,300	\$ 5,000

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

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
EXPENSES				
2100 Salaries & Benefits	\$ 1,020,294	\$ 1,061,100	\$ 1,065,100	\$ 1,106,800
2200 Supplies	246,415	105,450	123,450	93,450
2300 Contractual Services	35,954	45,550	45,550	40,550
TOTAL EXPENSES	1,302,663	1,212,100	1,234,100	1,240,800
2400 Capital Outlay	12,928	0	0	0
GRAND TOTAL	\$ 1,315,591	\$ 1,212,100	\$ 1,234,100	\$ 1,240,800

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 712,691	\$ 734,100	\$ 734,100	\$ 758,700
2102 Overtime	17,157	5,000	9,000	5,000
2107 Extra Help	25,982	42,000	42,000	42,800
2111 Retirement	99,550	109,000	109,000	114,100
2120 Social Security	53,552	59,800	59,800	61,700
2131 Insurance	90,733	89,700	89,700	101,800
2136 ICMA Retirement	20,629	21,500	21,500	22,700
TOTAL SALARIES & BENEFITS	1,020,294	1,061,100	1,065,100	1,106,800
SUPPLIES				
2202 Department Supplies	3,757	4,300	4,300	4,300
2212 Chemicals	0	500	500	500
2215 Food, Meals	1,450	1,700	1,700	1,700
2219 Wearing Apparel	1,868	3,050	3,050	3,050
2221 Fuel	29,323	12,000	22,000	22,000
2234 Traffic & Street Signs	12,298	5,000	9,000	10,000
2236 Street/Sidewalk/Building Materials	169,843	57,000	57,000	30,000
2240 Motor Vehicle Parts & Supplies**	15,016	6,000	10,000	6,000
2241 Equipment Parts & Supplies	2,454	6,000	6,000	6,000
2249 Storm Sewers	8,364	7,000	7,000	7,000
2281 Minor Tools & Apparatus	2,042	2,900	2,900	2,900
TOTAL SUPPLIES	246,415	105,450	123,450	93,450
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	11,679	7,000	7,000	7,000
2305 Special Services	2,175	0	0	0
2309 Postage	300	500	500	500
2310 Hire of Equipment	7,175	15,000	15,000	10,000
2311 Travel & Schools	350	5,000	5,000	5,000
2321 R&M Radio & Communication Equipment	0	1,000	1,000	1,000
2323 R&M Motor Vehicles **	2,447	2,150	2,150	2,150
2324 R&M Machines & Equipment	0	900	900	900
2327 Licenses & Permits	137	1,000	1,000	1,000
2330 Dues, Memberships, Subscriptions	935	1,000	1,000	1,000
2336 Signal Systems	2,656	500	500	500
2365 Sidewalk Repairs	0	10,000	10,000	10,000
2370 Tree Trimming	8,100	1,500	1,500	1,500
TOTAL CONTRACTUAL	35,954	45,550	45,550	40,550
CAPITAL OUTLAY				
2410 Motor Vehicles	12,928	0	0	0
2451 Specialized Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY	12,928	0	0	0
GRAND TOTAL	\$ 1,315,591	\$ 1,212,100	\$ 1,234,100	\$ 1,240,800

**PUBLIC WORKS
INSPECTIONS (404)**

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 157,684	\$ 166,200	\$ 166,200	\$ 171,800
2200 Supplies	3,475	3,500	3,500	4,500
2300 Contractual Services	18,187	23,200	23,200	16,200
TOTAL EXPENSES	179,346	192,900	192,900	192,500
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 179,346	\$ 192,900	\$ 192,900	\$ 192,500

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 within the City of Port Neches. Additionally, this department is also responsible for administration of zoning regulations and requirements.

**PUBLIC WORKS
INSPECTIONS (404)**

BUDGET DETAIL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular	\$ 114,485	\$ 118,200	\$ 118,200	\$ 121,900
2102 Overtime	389	0	0	0
2107 Extra Help	5,124	8,000	8,000	8,000
2111 Retirement	15,662	17,400	17,400	18,200
2120 Social Security	8,566	9,600	9,600	9,900
2131 Insurance	12,896	12,300	12,300	13,100
2136 ICMA Retirement	562	700	700	700
TOTAL SALARIES & BENEFITS	157,684	166,200	166,200	171,800
SUPPLIES				
2202 Department Supplies	2,079	1,400	1,400	1,400
2215 Food, Meals	0	0	0	0
2219 Wearing Apparel	78	300	300	300
2221 Fuel	1,077	1,200	1,200	2,200
2240 Motor Vehicle Parts & Supplies	241	500	500	500
2241 Equipment Parts & Supplies	0	0	0	0
2281 Minor Tools & Apparatus	0	100	100	100
TOTAL SUPPLIES	3,475	3,500	3,500	4,500
CONTRACTUAL SERVICES				
2302 Consultants & Professional Services	0	300	300	300
2305 Special Services	0	0	0	0
2309 Postage	2,000	2,500	2,500	3,000
2311 Travel & Schools	295	1,000	1,000	1,500
2314 Printing & Binding	0	300	300	300
2321 R&M Radio & Communication Equipme	0	100	100	100
2323 R&M Motor Vehicles	0	200	200	200
2324 R&M Machines and Equipment	0	250	250	250
2326 Demolition	15,535	18,000	18,000	10,000
2327 Licenses & Permits	357	250	250	250
2330 Dues, Memberships, Subscriptions	0	300	300	300
TOTAL CONTRACTUAL	18,187	23,200	23,200	16,200
CAPITAL				
2410 Motor Vehicles	0	0	0	0
TOTAL CAPITAL	0	0	0	0
GRAND TOTAL	\$ 179,346	\$ 192,900	\$ 192,900	\$ 192,500

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

<u>BUDGET SUMMARY</u>	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 183,375	\$ 171,100	\$ 174,100	\$ 162,800
2200 Supplies	37,757	38,600	38,600	47,500
2300 Contractual Services	34,366	34,200	34,200	27,200
TOTAL EXPENSES	255,498	243,900	246,900	237,500
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 255,498	\$ 243,900	\$ 246,900	\$ 237,500

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 123,150	\$ 119,700	\$ 119,700	\$ 117,300
2102 Overtime	8,224	1,000	4,000	1,000
2111 Retirement	17,955	17,800	17,800	17,700
2120 Social Security	9,364	9,200	9,200	9,000
2131 Insurance	19,528	18,600	18,600	14,100
2136 ICMA Retirement	5,154	4,800	4,800	3,700
TOTAL SALARIES & BENEFITS	183,375	171,100	174,100	162,800
SUPPLIES				
2202 Department Supplies	8,837	10,000	10,000	11,000
2215 Food, Meals	0	100	100	100
2219 Wearing Apparel	262	500	500	500
2221 Fuel	3,843	1,800	1,800	2,200
2236 Street/Sidewalk/Building Materials	0	2,100	2,100	2,100
2239 Electrical Supplies & Light Fixtures	0	100	100	100
2240 Motor Vehicle Parts & Supplies	17,880	17,500	17,500	25,000
2241 Equipment Parts & Supplies	3,386	3,000	3,000	3,000
2281 Minor Tools & Apparatus	3,549	3,500	3,500	3,500
TOTAL SUPPLIES	37,757	38,600	38,600	47,500
CONTRACTUAL SERVICES				
2305 Special Services	213	200	200	200
2307 Utilities	16,343	27,000	27,000	20,000
2310 Hire of Equipment	488	500	500	500
2311 Travel & Schools	0	100	100	100
2315 Uniform Maintenance	3,282	2,200	2,200	2,200
2320 R&M Buildings, Structures	1,549	2,000	2,000	2,000
2322 R&M Furniture & Fixtures	145	200	200	200
2323 R&M Motor Vehicles	29	500	500	500
2324 R&M Machines & Equipment	12,220	1,500	1,500	1,500
2330 Dues, Memberships, Subscriptions	97	0	0	0
TOTAL CONTRACTUAL	34,366	34,200	34,200	27,200
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 255,498	\$ 243,900	\$ 246,900	\$ 237,500

**PUBLIC WORKS
PARKS (501)**

<u>BUDGET SUMMARY</u>	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 136,782	\$ 144,800	\$ 144,800	\$ 149,600
2200 Supplies	19,205	39,800	39,800	40,600
2300 Contractual Services	30,709	19,200	24,050	19,200
TOTAL EXPENSES	186,696	203,800	208,650	209,400
2400 Capital Outlay	7,306	0	0	0
GRAND TOTAL	\$ 194,002	\$ 203,800	\$ 208,650	\$ 209,400

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 95,472	\$ 100,900	\$ 100,900	\$ 103,900
2102 Overtime	4,536	3,000	3,000	3,000
2107 Extra Help	0	1,800	1,800	2,000
2111 Retirement	13,661	15,300	15,300	16,000
2120 Social Security	7,414	8,200	8,200	8,400
2131 Insurance	13,648	13,300	13,300	14,000
2136 ICMA Retirement	2,051	2,300	2,300	2,300
TOTAL SALARIES & BENEFITS	136,782	144,800	144,800	149,600
SUPPLIES				
2202 Department Supplies	7,415	8,500	8,500	8,500
2212 Chemicals	98	1,600	1,600	1,600
2215 Food, Meals	0	100	100	100
2219 Wearing Apparel	213	700	700	700
2221 Fuel	1,916	5,000	5,000	5,800
2236 Street/Sidewalk/Building Materials	3,236	6,000	6,000	5,000
2239 Electrical Supplies & Light Fixtures	0	300	300	300
2240 Motor Vehicle Parts & Supplies	451	700	700	700
2241 Equipment Parts & Supplies	4,326	4,100	4,100	4,100
2263 Playground Equipment Supplies	230	10,000	10,000	10,000
2281 Minor Tools & Apparatus	1,320	2,800	2,800	3,800
TOTAL SUPPLIES	19,205	39,800	39,800	40,600
CONTRACTUAL SERVICES				
2305 Special Services	0	200	200	200
2307 Utilities	16,238	14,000	14,000	14,000
2309 Postage	100	200	200	200
2310 Hire of Equipment	753	1,500	1,500	1,500
2311 Travel & Schools	350	400	400	400
2320 R&M Buildings, Structures	9,652	500	3,000	500
2322 R&M Furniture & Fixtures	451	500	500	500
2323 R&M Motor Vehicles	1,020	500	500	500
2324 R&M Machines & Equipment	994	650	3,000	650
2327 Licenses & Permits	111	100	100	100
2330 Dues, Memberships, Subscriptions	90	50	50	50
2370 Tree Trimming	950	600	600	600
TOTAL CONTRACTUAL	30,709	19,200	24,050	19,200
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
2412 Park Equipment	7,306	0	0	0
TOTAL CAPITAL OUTLAY	7,306	0	0	0
GRAND TOTAL	\$ 194,002	\$ 203,800	\$ 208,650	\$ 209,400

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

BUDGET SUMMARY	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
2100 Salaries & Benefits	\$ 99,367	\$ 101,800	\$ 101,800	\$ 104,200
2200 Supplies	509	3,100	3,100	3,100
2300 Contractual Services	25,930	31,900	31,900	30,900
TOTAL EXPENSES	125,806	136,800	136,800	138,200
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 125,806	\$ 136,800	\$ 136,800	\$ 138,200

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular	\$ 72,597	\$ 71,400	\$ 71,400	\$ 72,800
2102 Overtime	149	1,000	1,000	1,000
2107 Extra Help	1,553	3,400	3,400	3,400
2111 Retirement	9,775	10,600	10,600	11,000
2120 Social Security	5,446	5,800	5,800	5,900
2131 Insurance	7,047	6,700	6,700	7,100
2136 ICMA Retirement	2,800	2,900	2,900	3,000
TOTAL SALARIES & BENEFITS	99,367	101,800	101,800	104,200
SUPPLIES				
2202 Department Supplies	367	1,050	1,050	1,000
2219 Wearing Apparel	0	0	0	50
2236 Materials	16	100	100	100
2239 Electrical Supplies & Light Fixtures	126	450	450	450
2241 Equipment Parts & Supplies	0	1,500	1,500	1,500
TOTAL SUPPLIES	509	3,100	3,100	3,100
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	0	100	100	100
2305 Special Services	70	1,000	1,000	1,000
2307 Utilities	10,118	10,000	10,000	9,000
2309 Postage	100	300	300	300
2311 Travel & Schools	0	500	500	500
2314 Printing & Binding	0	200	200	200
2320 R&M Buildings, Structures	1,419	1,755	1,755	1,755
2322 R&M Furniture & Fixtures	2,706	2,000	2,000	2,000
2324 R&M Machines & Equipment	11,497	11,000	11,000	11,000
2330 Dues & Subscriptions	20	45	45	45
2385 Program Expense	0	5,000	5,000	5,000
TOTAL CONTRACTUAL	25,930	31,900	31,900	30,900
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 125,806	\$ 136,800	\$ 136,800	\$ 138,200

**COMMUNITY ENRICHMENT
LIBRARY (700)**

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 513,018	\$ 532,500	\$ 532,500	\$ 534,800
2200 Supplies	44,242	49,080	49,080	47,830
2300 Contractual Services	54,781	68,570	73,920	67,930
TOTAL EXPENSES	612,041	650,150	655,500	650,560
2400 Capital Outlay	244	3,200	3,200	500
GRAND TOTAL	\$ 612,285	\$ 653,350	\$ 658,700	\$ 651,060

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular	\$ 377,485	\$ 390,900	\$ 390,900	\$ 389,700
2102 Overtime	662	1,000	1,000	1,500
2107 Extra Help	1,829	3,300	3,300	3,200
2111 Retirement	45,385	50,500	50,500	51,000
2120 Social Security	27,507	30,200	30,200	30,100
2131 Insurance	52,091	49,500	49,500	52,500
2136 ICMA Retirement	8,059	7,100	7,100	6,800
TOTAL SALARIES & BENEFITS	513,018	532,500	532,500	534,800
SUPPLIES				
2202 Department Supplies	9,452	10,000	10,000	10,000
2215 Food, Meals	41	250	250	200
2239 Electrical Supplies & Light Fixtures	672	1,250	1,250	1,250
2241 Equipment Parts & Supplies	123	700	700	700
2272 Library Materials	33,500	36,480	36,480	35,680
2281 Minor Tools & Apparatus	454	400	400	0
TOTAL SUPPLIES	44,242	49,080	49,080	47,830
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	108	250	250	130
2305 Special Services	2,015	2,750	2,750	2,800
2307 Utilities	15,205	24,000	24,000	20,000
2309 Postage	1,662	2,000	2,000	3,000
2310 Hire of Equipment	4,520	5,000	5,000	5,000
2311 Travel & Schools	2,061	350	350	2,500
2314 Printing & Binding	0	200	200	0
2320 R&M Buildings, Structures	9,269	9,300	9,300	9,700
2322 R&M Furniture & Fixtures	1,482	700	700	700
2324 R&M Machines & Equipment	600	2,650	8,000	2,700
2330 Dues, Memberships, Subscriptions	175	370	370	150
2376 HALAN Annual Fees	16,968	17,450	17,450	19,900
2385 Program Expense	716	3,550	3,550	1,350
TOTAL CONTRACTUAL	54,781	68,570	73,920	67,930
CAPITAL OUTLAY				
2474 Library Memorials	244	3,200	3,200	500
TOTAL CAPITAL OUTLAY	244	3,200	3,200	500
GRAND TOTAL	\$ 612,285	\$ 653,350	\$ 658,700	\$ 651,060

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

<u>BUDGET SUMMARY</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
2200 Supplies	0	0	0	0
2300 Contractual Services	\$ 71,189	\$ 90,200	\$ 90,200	\$ 94,200
TOTAL EXPENSES	71,189	90,200	90,200	94,200
GRAND TOTAL	\$ 71,189	\$ 90,200	\$ 90,200	\$ 94,200

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>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
2202 Supplies	\$ 0	\$ 0	\$ 0	\$ 0
 CONTRACTUAL SERVICES				
2303 Legal Fees	35,346	52,000	52,000	55,000
2311 Travel & Schools	0	1,400	1,400	1,400
2330 Dues & Subscriptions	0	100	100	100
2353 Court Allowance	0	100	100	100
2371 Court Prosecutor	9,600	9,600	9,600	9,600
2372 City Judge	26,243	27,000	27,000	28,000
TOTAL CONTRACTUAL	71,189	90,200	90,200	94,200
 GRAND TOTAL	 \$ 71,189	 \$ 90,200	 \$ 90,200	 \$ 94,200

GENERAL FUND - CONTINGENT (901)

BUDGET SUMMARY	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
2100 Salaries	\$ -	\$ 0	\$ 0	\$ 205,870
2200 Supplies	0	5,000	5,000	5,000
2300 Contractual Services	1,668,341	2,001,300	2,301,300	2,079,900
TOTAL EXPENSES	1,668,341	2,006,300	2,306,300	2,290,770
2400 Capital Outlay	0	123,200	123,200	116,000
2600 Transfers	132,530	132,500	132,500	132,000
GRAND TOTAL	\$ 1,800,871	\$ 2,262,000	\$ 2,562,000	\$ 2,538,770

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2115 Contingent Wages	\$ -	\$ 0	\$ 0	\$ 205,870
TOTAL SALARIES & BENEFITS	0	0	0	205,870
SUPPLIES				
2202 Department Supplies	0	5,000	5,000	5,000
TOTAL SUPPLIES	0	5,000	5,000	5,000
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	51,333	40,000	40,000	40,000
2304 Information Support System	108,526	110,000	110,000	110,000
2305 Special Services	14,412	20,000	20,000	15,000
2308 Telephone	57,997	50,000	50,000	50,000
2312 Advertising	8,749	6,000	6,000	5,000
2316 Workers Compensation Insurance	0	75,000	75,000	80,000
2318 Insurance	512,563	307,400	557,400	560,000
2320 Leased Building Expenses	9,342	30,000	30,000	30,000
2324 R&M Machines & Equipment	0	1,000	1,000	1,000
2325 Repairs Insurance	8,835	10,000	10,000	10,000
2329 Janitorial Services	49,878	50,000	50,000	50,000
2330 Dues, Memberships, Subscriptions	4,174	8,000	8,000	5,000
2333 MCML	0	493,000	493,000	500,000
2338 Retiree Insurance Premium -City	525,000	525,000	525,000	325,000
2341 Chamber of Commerce	8,400	8,400	8,400	8,400
2345 Riverfest Contributions	1,311	35,000	35,000	45,000
2349 Ball Leagues	0	5,000	5,000	5,000
2356 Stormwater Management	14,534	20,000	20,000	15,000
2357 Street and Traffic Utilities	143,300	147,000	147,000	150,000
2358 Public Safety Radio System	64,288	30,000	30,000	30,000
2368 Employee Assistance Program	5,110	5,500	5,500	5,500
2380 Contingent	74,483	20,000	103,000	30,000
23xx Misc Reductions	0	0	(33,000)	0
2385 Program Expense	1,871	0	0	0
2390 Riverfront Development Authority	4,235	5,000	5,000	10,000
TOTAL CONTRACTUAL	1,668,341	2,001,300	2,301,300	2,079,900
CAPITAL OUTLAY				
2410 Motor Vehicles	0	115,000	115,000	116,000
2451 Specialized Equipment	0	8,200	8,200	0
TOTAL CAPITAL OUTLAY	0	123,200	123,200	116,000
TRANSFERS				
2611 Transfer to W/S #11	0	0	0	0
2614 Transfer to Sick Leave #14	132,530	132,500	132,500	132,000
2626 Transfer to W/S #26	0	0	0	0
TOTAL TRANSFERS	132,530	132,500	132,500	132,000
GRAND TOTAL	\$ 1,800,871	\$ 2,262,000	\$ 2,562,000	\$ 2,538,770

**ENTERPRISE
FUNDS**

**WATER & SEWER FUND
SANITATION FUND**

**WATER AND SEWER FUND
BUDGET SUMMARY**

FISCAL YEAR 2022-2023

RESOURCES

Water Service	\$ 2,200,000
Sewer Service	1,600,000
Other	<u>107,000</u>

GRAND TOTAL RESOURCES AND RESERVES **\$ 3,944,200**

EXPENDITURES

Operating Expenses	\$ 3,511,200
Capital	110,000
Transfers	<u>323,000</u>

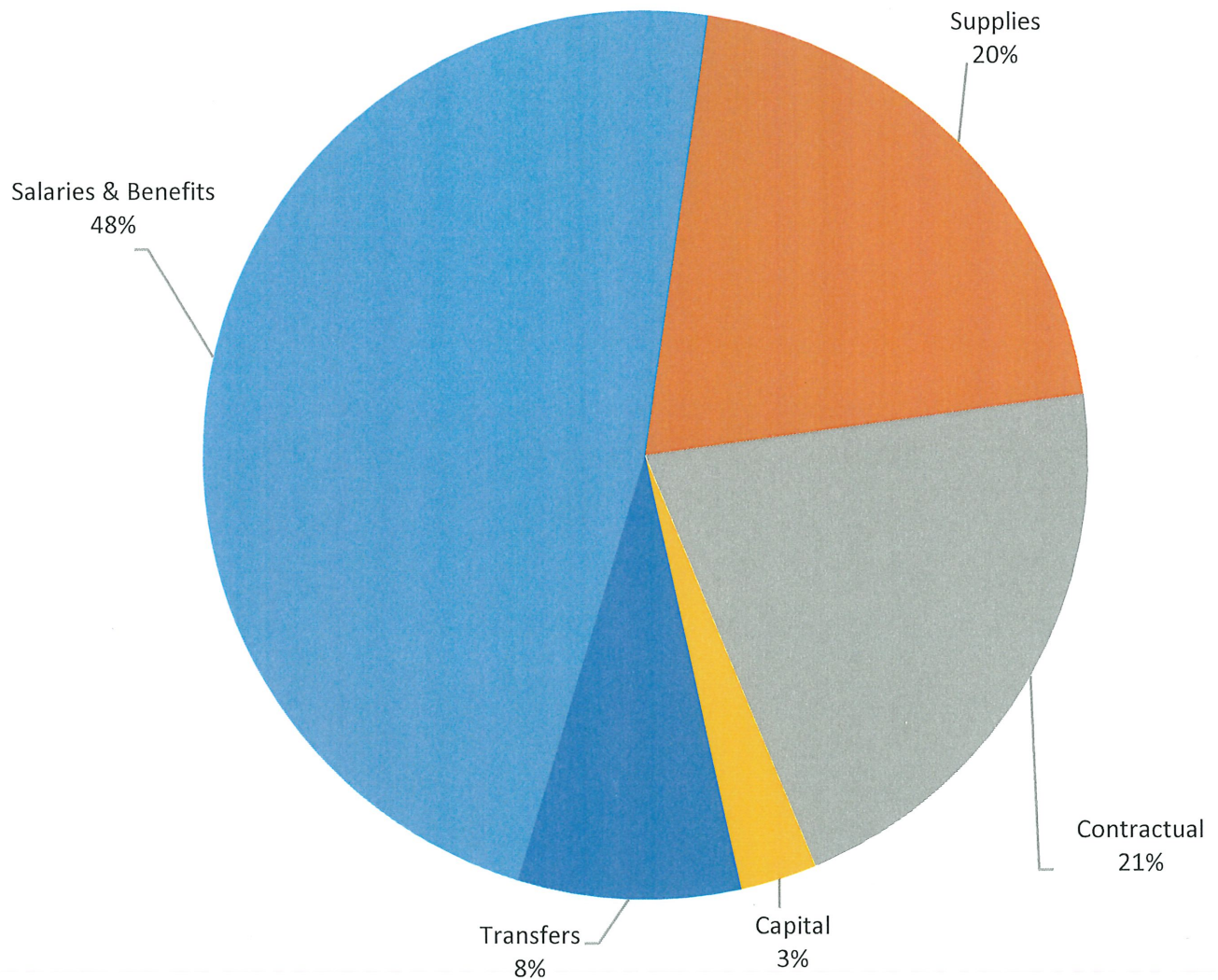
GRAND TOTAL EXPENDITURES **\$ 3,944,200**

USE OF FUND BALANCE **\$ 0**

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

	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
OPERATING REVENUE				
1417 Water Service	\$ 2,053,642	\$ 2,192,000	\$ 2,092,000	\$ 2,200,000
1419 Sewer Service	1,431,257	1,495,000	1,495,000	1,600,000
1423 Penalty	54,795	60,000	60,000	55,000
1462 Turn on, Cutoff and Transfer Fees	2,930	13,000	13,000	4,000
1463 Sewer Taps	8,800	10,000	20,000	27,200
1467 Water Taps	52,907	15,000	30,000	46,000
TOTAL OPERATING REVENUE	3,604,331	3,785,000	3,710,000	3,932,200
OTHER RESOURCES				
1601 Interest Income	0	10,000	10,000	5,000
1606 Insurance Claims	0	0	0	1,500
1612 Sale of Salvage	0	0	0	500
1641 Over/Short	0	0	0	0
1651 Miscellaneous Income	19,694	15,000	15,000	5,000
TOTAL OTHER RESOURCES	19,694	25,000	25,000	12,000
1700 Developer Contributions	614,022	0	0	0
TOTAL OTHER RESOURCES	614,022	0	0	0
TOTAL CURRENT RESOURCES	\$ 4,238,047	\$ 3,810,000	\$ 3,735,000	\$ 3,944,200

FY 2022-2023 EXPENDITURES WATER & SEWER FUND



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

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 ADOPTED	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 2,238,809	\$ 1,936,000	\$ 1,961,000	\$ 1,877,600
2200 Supplies	609,523	647,200	667,200	807,100
2300 Contractual Services	752,661	803,800	1,051,800	826,500
TOTAL EXPENSES	3,600,993	3,387,000	3,680,000	3,511,200
2400 Capital Outlay	29,921	100,000	165,000	110,000
2600 Transfers	323,000	323,000	323,000	323,000
GRAND TOTAL	\$ 3,953,914	\$ 3,810,000	\$ 4,168,000	\$ 3,944,200

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

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
601 Supply and Purification	\$ 1,307,381	\$ 1,255,000	\$ 1,337,000	\$ 1,331,900
603 Water and Sewer Maintenance	1,007,341	941,400	949,400	949,600
604 Accounting and Collections	312,098	299,700	319,700	278,900
607 Wastewater Plant	1,004,094	990,900	1,238,900	1,060,800
901 Contingency	323,000	323,000	323,000	323,000
GRAND TOTAL	\$ 3,953,914	\$ 3,810,000	\$ 4,168,000	\$ 3,944,200

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

DEPARTMENT	Salaries & Materials & Contractual					TOTAL
	Benefits	Supplies	Services	Capital	Transfers	
Supply and Purification	\$ 610,200	\$ 511,400	\$ 185,300	\$ 25,000	\$ -	\$ 1,331,900
Water and Sewer Maintenan	691,400	154,800	43,400	60,000	-	949,600
Accounting and Collections	190,100	2,000	86,800	-	-	278,900
Wastewater Plant	385,900	138,900	511,000	25,000	-	1,060,800
Contingency	-	-	-	-	323,000	323,000
GRAND TOTAL EXPENSES	\$ 1,877,600	\$ 807,100	\$ 826,500	\$ 110,000	\$ 323,000	\$ 3,944,200

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

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 674,378	\$ 593,100	\$ 618,100	\$ 610,200
2200 Supplies	458,374	441,100	453,100	511,400
2300 Contractual Services	174,629	195,800	240,800	185,300
TOTAL EXPENSES	1,307,381	1,230,000	1,312,000	1,306,900
2400 Capital Outlay	0	25,000	25,000	25,000
GRAND TOTAL	\$ 1,307,381	\$ 1,255,000	\$ 1,337,000	\$ 1,331,900

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 346,290	\$ 387,900	\$ 387,900	\$ 398,700
2102 Overtime	72,113	50,000	75,000	50,000
2111 Retirement	166,122	64,500	64,500	67,000
2120 Social Security	30,952	33,500	33,500	34,300
2131 Insurance	46,421	44,400	44,400	47,100
2136 ICMA Retirement	12,480	12,800	12,800	13,100
TOTAL SALARIES & BENEFITS	674,378	593,100	618,100	610,200
SUPPLIES				
2202 Department Supplies	9,211	11,500	11,500	10,000
2211 Purchased Water Supply	228,291	205,200	205,200	230,000
2212 Chemicals	211,706	208,000	220,000	250,000
2219 Wearing Apparel	1,079	1,000	1,000	1,000
2221 Fuel	3,381	2,000	2,000	4,000
2236 Street/Sidewalk/Building Materials	167	200	200	200
2239 Electrical Supplies & Light Fixtures	501	500	500	500
2240 Motor Vehicle Parts & Supplies	530	200	200	200
2241 Equipment Parts & Supplies	3,475	12,000	12,000	15,000
2281 Minor Tools & Apparatus	33	500	500	500
TOTAL SUPPLIES	458,374	441,100	453,100	511,400
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	0	500	500	500
2305 Special Services	40,426	21,000	21,000	15,000
2307 Utilities	69,429	65,000	65,000	60,000
2309 Postage	313	1,500	1,500	1,500
2310 Hire of Equipment	0	0	0	500
2311 Travel & Schools	1,239	2,000	2,000	2,000
2314 Printing & Binding	0	1,000	1,000	1,000
2316 Workers Comp. Insurance	0	8,700	8,700	8,700
2318 Property Insurance	28,789	50,000	80,000	50,000
2320 R&M Buildings	137	200	200	200
2321 R&M Radio & Communication Equipment	0	0	0	0
2322 R&M Furniture, Fixtures	55	200	200	200
2323 R&M Motor Vehicles	0	200	200	200
2324 R&M Machines & Equipment	20,388	30,000	45,000	30,000
2327 Licenses & Permits	13,403	15,000	15,000	15,000
2330 Dues, Memberships, Subscriptions	450	500	500	500
TOTAL CONTRACTUAL	174,629	195,800	240,800	185,300
CAPITAL OUTLAY				
2410 Motor Vehicle	0	0	0	0
2414 Plant Equipment	0	25,000	25,000	25,000
TOTAL CAPITAL OUTLAY	0	25,000	25,000	25,000
GRAND TOTAL	\$ 1,307,381	\$ 1,255,000	\$ 1,337,000	\$ 1,331,900

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

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 875,874	\$ 728,400	\$ 728,400	\$ 691,400
2200 Supplies	80,839	119,300	127,300	154,800
2300 Contractual Services	20,707	43,700	43,700	43,400
TOTAL EXPENSES	977,420	891,400	899,400	889,600
2400 Capital Outlay	29,921	50,000	50,000	60,000
GRAND TOTAL	\$ 1,007,341	\$ 941,400	\$ 949,400	\$ 949,600

AUTHORIZED PERSONNEL

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

OVERVIEW

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

WATER AND SEWER FUND
WATER AND SEWER MAINTENANCE (603)

BUDGET DETAIL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 510,165	\$ 508,800	\$ 508,800	\$ 472,100
2102 Overtime	27,147	13,000	13,000	13,000
2107 Extra Help	0	2,000	2,000	2,000
2111 Retirement	213,354	76,900	76,900	72,500
2120 Social Security	38,441	40,100	40,100	37,300
2131 Insurance	78,452	79,900	79,900	84,700
2136 ICMA Retirement	8,315	7,700	7,700	9,800
TOTAL SALARIES & BENEFITS	875,874	728,400	728,400	691,400
SUPPLIES				
2202 Department Supplies	865	3,000	3,000	3,000
2212 Chemicals	0	1,000	1,000	1,000
2215 Food, Meals	93	1,500	1,500	1,500
2219 Wearing Apparel	2,173	4,300	4,300	4,300
2221 Fuel	21,277	12,000	20,000	23,000
2236 Street/Sidewalk/Building Materials	9,331	18,000	18,000	15,000
2240 Motor Vehicle Parts & Supplies	5,425	4,000	4,000	5,500
2241 Equipment Parts & Supplies	1,438	9,000	9,000	9,000
2242 Water Mains	33,920	53,000	53,000	75,000
2245 Sewer Mains	6,065	9,000	9,000	13,000
2281 Minor Tools & Apparatus	252	4,500	4,500	4,500
TOTAL SUPPLIES	80,839	119,300	127,300	154,800
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	2,841	1,500	1,500	1,500
2305 Special Services	2,820	5,000	5,000	5,000
2309 Postage	100	500	500	500
2310 Hire of Equipment	1,270	1,200	1,200	1,200
2311 Travel & Schools	1,574	3,000	3,000	3,000
2312 Advertising	0	300	300	300
2314 Printing & Binding	0	200	200	200
2316 Workers Comp. Insurance	0	10,000	10,000	9,700
2318 Insurance	0	11,000	11,000	11,000
2321 R&M Radio & Communication Equipment	0	500	500	500
2323 R&M Motor Vehicles	3,253	5,000	5,000	5,000
2324 R&M Machines & Equipment	6,973	3,000	3,000	3,000
2327 Licenses & Permits	1,246	1,500	1,500	1,500
2330 Dues, Memberships, Subscriptions	630	1,000	1,000	1,000
2331 Water Tower Inspections	0	0	0	0
TOTAL CONTRACTUAL	20,707	43,700	43,700	43,400
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
2451 Specialized Equipment	29,921	50,000	50,000	60,000
TOTAL CAPITAL OUTLAY	29,921	50,000	50,000	60,000
GRAND TOTAL	\$ 1,007,341	\$ 941,400	\$ 949,400	\$ 949,600

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

	<i>2020-2021</i>	<i>2021-2022</i>	<i>2021-2022</i>	<i>2022-2023</i>
	<i>ACTUAL</i>	<i>BUDGET</i>	<i>AMENDED</i>	<i>ADOPTED</i>
<i>BUDGET SUMMARY</i>				
2100 Salaries & Benefits	\$ 225,746	\$ 209,400	\$ 209,400	\$ 190,100
2200 Supplies	941	2,000	2,000	2,000
2300 Contractual Services	85,411	88,300	108,300	86,800
TOTAL EXPENSES	312,098	299,700	319,700	278,900
2400 Capital Outlay	0	0	0	0
TOTAL EXPENSES	0	0	0	0
GRAND TOTAL	\$ 312,098	\$ 299,700	\$ 319,700	\$ 278,900

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	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
SALARIES & BENEFITS				
2101 Regular	\$ 140,112	\$ 144,500	\$ 144,500	\$ 132,700
2102 Overtime	194	2,000	2,000	2,000
2107 Extra Help	0	5,000	5,000	5,000
2111 Retirement	55,606	21,600	21,600	20,100
2120 Social Security	10,658	11,600	11,600	10,700
2131 Insurance	13,687	18,800	18,800	14,200
2136 ICMA Retirement	5,489	5,900	5,900	5,400
TOTAL SALARIES & BENEFITS	225,746	209,400	209,400	190,100
SUPPLIES				
2202 Department Supplies	941	2,000	2,000	2,000
TOTAL SUPPLIES	941	2,000	2,000	2,000
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	12,000	15,000	15,000	11,500
2305 Special Services	54,230	40,000	60,000	40,000
2309 Postage	17,960	19,000	19,000	21,000
2310 Hire of Equipment	0	0	0	0
2311 Travel & Schools	0	1,500	1,500	1,500
2314 Printing & Binding	1,221	2,000	2,000	2,000
2316 Workers Comp. Insurance	0	300	300	300
2318 Insurance	0	10,000	10,000	10,000
2321 R&M Radio & Communication Equip	0	0	0	0
2324 R&M Machines & Equipment	0	500	500	500
TOTAL CONTRACTUAL	85,411	88,300	108,300	86,800
CAPITAL OUTLAY				
2454 Computer Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 312,098	\$ 299,700	\$ 319,700	\$ 278,900

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

	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
BUDGET SUMMARY				
2100 Salaries & Benefits	\$ 462,811	\$ 405,100	\$ 405,100	\$ 385,900
2200 Supplies	69,369	84,800	84,800	138,900
2300 Contractual Services	471,914	476,000	659,000	511,000
TOTAL EXPENSES	1,004,094	965,900	1,148,900	1,035,800
2400 Capital Outlay	0	25,000	90,000	25,000
GRAND TOTAL	\$ 1,004,094	\$ 990,900	\$ 1,238,900	\$ 1,060,800

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 270,637	\$ 273,300	\$ 273,300	\$ 262,400
2102 Overtime	12,905	15,000	15,000	15,000
2111 Retirement	112,491	42,500	42,500	41,400
2120 Social Security	21,143	22,100	22,100	21,200
2131 Insurance	36,535	42,800	42,800	39,800
2136 ICMA Retirement	9,100	9,400	9,400	6,100
TOTAL SALARIES & BENEFITS	462,811	405,100	405,100	385,900
SUPPLIES				
2202 Department Supplies	8,809	12,000	12,000	12,000
2212 Chemicals	32,182	45,000	45,000	65,000
2215 Food, Meals	981	100	100	100
2219 Wearing Apparel	815	800	800	800
2221 Fuel	8,347	6,000	6,000	8,000
2236 Street/Sidewalk/Building Materials	266	400	400	400
2239 Electrical Supplies & Light Fixtures	0	1,000	1,000	1,000
2240 Motor Vehicle Parts & Supplies	938	600	600	600
2241 Equipment Parts & Supplies	16,333	17,900	17,900	50,000
2281 Minor Tools & Apparatus	698	1,000	1,000	1,000
TOTAL SUPPLIES	69,369	84,800	84,800	138,900
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	0	2,000	2,000	2,000
2305 Special Services	28,674	20,000	50,000	20,000
2306 Sludge Removal	0	0	70,000	0
2307 Utilities	259,864	240,000	240,000	240,000
2309 Postage	320	400	400	400
2310 Hire of Equipment	2,182	3,000	3,000	3,000
2311 Travel & Schools	350	800	800	800
2316 Workers Comp. Insurance	0	800	800	800
2318 Property Insurance	25,190	52,000	80,000	52,000
2320 R&M Buildings and Contractual	889	800	800	800
2321 R&M Radio & Communication Equipment	0	200	200	200
2322 R&M Furniture and Fixtures	95	400	400	400
2323 R&M Motor Vehicles	1,626	300	300	300
2324 R&M Machines & Equipment	55,900	75,000	105,000	90,000
2327 Licenses & Permits	42,246	40,000	40,000	40,000
2330 Dues, Memberships, Subscriptions	360	300	300	300
2332 Sanitary Landfill	54,218	40,000	65,000	60,000
TOTAL CONTRACTUAL	471,914	476,000	659,000	511,000
CAPITAL OUTLAY				
2414 Plant Equipment	0	25,000	90,000	25,000
2451 Specialized Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY	0	25,000	90,000	25,000
GRAND TOTAL	\$ 1,004,094	\$ 990,900	\$ 1,238,900	\$ 1,060,800

CONTINGENCY (901)

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2300 Contractual Services	\$ 0	\$ -	\$ 0	\$ 0
TOTAL EXPENSES	0	0	0	0
2600 Transfers	323,000	323,000	323,000	323,000
GRAND TOTAL	\$ 323,000	\$ 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>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
CONTRACTUAL SERVICES				
2380 Contingent	\$ 0	\$ -	\$ 0	\$ 0
TOTAL CONTRACTUAL	0	0	0	0
TRANSFERS				
2601 Transfer to General Fund	263,000	263,000	263,000	263,000
2614 Transfer to Sick Leave Fund	60,000	60,000	60,000	60,000
2626 Transfer to Water and Sewer Capital	0	0	0	0
TOTAL TRANSFERS	323,000	323,000	323,000	323,000
GRAND TOTAL	\$ 323,000	\$ 323,000	\$ 323,000	\$ 323,000

**SANITATION FUND
BUDGET SUMMARY**

FISCAL YEAR 2022-2023

RESOURCES

Garbage and Trash Services	\$ 1,521,000
Other	<u>1,000</u>

TOTAL RESOURCES	<u><u>\$ 1,522,000</u></u>
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EXPENDITURES

Operating Expenditures	1,285,100
Capital Expenditures	35,000
Transfers	<u>174,000</u>

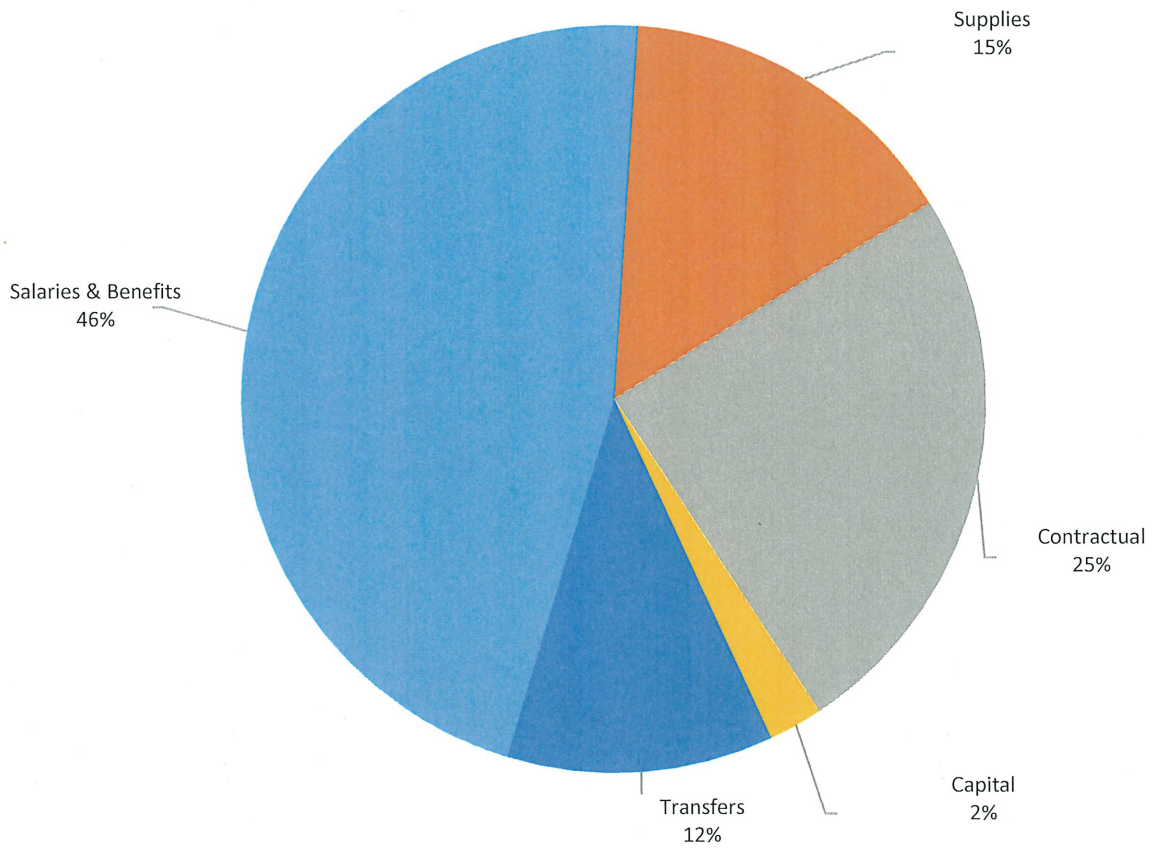
TOTAL EXPENDITURES	<u><u>\$ 1,494,100</u></u>
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FUND BALANCE ADDITIONS	<u><u>\$ 27,900</u></u>
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**SANITATION FUND
REVENUES AND RESOURCES DETAIL**

CURRENT REVENUE	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
1421 Garbage and Trash Services	\$ 1,086,677	\$ 1,150,000	\$ 1,155,000	\$ 1,150,000
1422 Commercial Garbage	343,688	370,000	360,000	350,000
1423 Penalty	21,956	21,500	21,500	21,000
1601 Interest on Investments	0	3,000	3,000	0
1610 Sale of Garbage Bags	11,410	8,000	8,000	0
1612 Sale of Salvage	13,251	100	100	1,000
1651 Miscellaneous Income	0	0	0	0
TOTAL	1,476,982	1,552,600	1,547,600	1,522,000
TOTAL RESOURCES FOR SERVICE	\$ 1,476,982	\$ 1,552,600	\$ 1,547,600	\$ 1,522,000

FY 2022-2023 EXPENDITURES SANITATION FUND



**SANITATION FUND
SANITATION (406)**

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Salaries & Benefits	\$ 598,490	\$ 688,000	\$ 688,000	\$ 692,600
2200 Supplies	189,095	213,200	281,200	226,100
2300 Contractual Services	294,171	351,400	338,400	366,400
TOTAL EXPENSES	1,081,756	1,252,600	1,307,600	1,285,100
2400 Capital Outlay	24,300	200,000	440,000	35,000
2601 Transfers	130,000	100,000	100,000	174,000
GRAND TOTAL	\$ 1,236,056	\$ 1,552,600	\$ 1,847,600	\$ 1,494,100

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	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2101 Regular Earnings	\$ 418,095	\$ 477,660	\$ 477,660	\$ 481,700
2102 Overtime	9,270	5,000	5,000	5,000
2111 Retirement	57,422	71,160	71,160	72,700
2120 Social Security	32,221	36,930	36,930	37,300
2131 Insurance	71,797	87,270	87,270	86,900
2136 ICMA Retirement	9,685	9,980	9,980	9,000
TOTAL SALARIES & BENEFITS	598,490	688,000	688,000	692,600
SUPPLIES				
2202 Department Supplies	366	2,800	2,800	2,800
2215 Food, Meals	0	100	100	100
2219 Wearing Apparel	3,528	5,100	5,100	5,000
2221 Fuel	38,988	57,000	92,000	120,000
2223 Garbage Bags	61,030	70,000	103,000	0
2240 Motor Vehicle Parts & Supplies	81,783	75,000	75,000	95,000
2241 Equipment Parts & Supplies	1,900	3,100	3,100	3,100
2281 Minor Tools & Apparatus	1,500	100	100	100
TOTAL SUPPLIES	189,095	213,200	281,200	226,100
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	1,648	1,000	1,000	1,000
2305 Special Services	0	300	300	300
2309 Postage	75	350	350	350
2310 Hire of Equipment	0	500	500	500
2311 Travel & Schools	2,975	3,000	3,000	3,000
2312 Advertising	0	100	100	100
2314 Printing & Binding	0	200	200	200
2316 Workers Compensation Insurance	0	17,000	17,000	17,000
2318 Insurance	0	33,000	33,000	33,000
2321 R&M Radio & Communication Equipmen	0	400	400	400
2323 R&M Motor Vehicles	26,019	25,000	42,000	35,000
2324 R&M Machines & Equipment	0	200	200	200
2327 Licenses & Permits	0	300	300	300
2330 Dues, Memberships, Subscriptions	630	50	50	50
2332 Sanitary Landfill	230,716	240,000	210,000	240,000
2333 Recycling Costs	0	0	0	0
2375 Green Waste Fees	32,108	30,000	30,000	35,000
TOTAL CONTRACTUAL	294,171	351,400	338,400	366,400
CAPITAL OUTLAY				
2410 Motor Vehicles	0	175,000	415,000	0
2451 Specialized Equipment	24,300	25,000	25,000	35,000
TOTAL CAPITAL OUTLAY	24,300	200,000	440,000	35,000
2601 Transfer to General Fund	100,000	100,000	100,000	150,000
2614 Transfer to Sick Leave Fund	30,000	0	0	24,000
GRAND TOTAL	\$ 1,236,056	\$ 1,552,600	\$ 1,847,600	\$ 1,494,100

**DEBT SERVICE
FUND**

**DEBT SERVICE FUND
BUDGET SUMMARY**

	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
REVENUES				
1110 General Property Taxes - Current	\$ 2,071,701	\$ 1,920,000	\$ 1,920,000	\$ 2,160,000
1111 General Property Taxes - Delinquent	18,837	5,000	5,000	20,000
1112 Penalty & Interest	19,255	5,000	5,000	20,000
TOTAL RECEIPTS	2,109,793	1,930,000	1,930,000	2,200,000
MISCELLANEOUS REVENUES				
1600 Interest on Issuance	0	0	0	0
1601 Interest on Investments	3,851	1,000	1,000	8,000
TOTAL MISCELLANEOUS REVENUES	3,851	1,000	1,000	8,000
TOTAL REVENUES	\$ 2,113,644	\$ 1,931,000	\$ 1,931,000	\$ 2,208,000
REQUIREMENTS				
2593 Debt Service - Principal	\$ 1,730,000	\$ 1,590,000	\$ 1,810,000	\$ 1,735,000
2594 Debt Service - Interest	379,200	330,146	385,000	497,500
2595 Debt Service - Fees	800	800	800	1,000
2595 Cost of Issuance	0	0	0	0
TOTAL REQUIREMENTS	\$ 2,110,000	\$ 1,920,946	\$ 2,195,800	\$ 2,233,500

**CITY OF PORT NECHES
DEBT SERVICE SUPPLEMENTARY INFORMATION**

COMBINED STATEMENT OF BONDED INDEBTEDNESS

<i>DESCRIPTION</i>	<i>ORIGINAL ISSUE</i>	<i>OUTSTANDING 09/30/2022</i>
Certificates of Obligation 2013	\$ 4,300,000	\$ 3,100,000
Certificates of Obligation 2016	7,250,000	5,890,000
Certificates of Obligation 2020	5,200,000	4,815,000
Certificates of Obligation 2022	7,000,000	6,780,000
<i>TOTAL</i>	<u>\$ 16,750,000</u>	<u>\$ 20,585,000</u>

**CITY OF PORT NECHES
DEBT SERVICE SUPPLEMENTARY INFORMATION**

Amortization Schedule as of 10/1/2023

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Debt Service</i>
2022-2023	1,735,000	497,470	2,232,470
2023-2024	1,780,000	429,762	2,209,762
2024-2025	1,815,000	416,972	2,231,972
2025-2026	1,855,000	347,804	2,202,804
2026-2027	1,900,000	304,718	2,204,718
2027-2028	1,810,000	260,462	2,070,462
2028-2029	1,440,000	225,026	1,665,026
2029-2030	1,460,000	198,536	1,658,536
2030-2031	1,480,000	171,586	1,651,586
2031-2032	1,500,000	144,006	1,644,006
2032-2033	1,230,000	115,966	1,345,966
2033-2034	1,270,000	76,110	1,346,110
2034-2035	1,310,000	38,646	1,348,646
	\$ 20,585,000	\$ 3,227,064	\$ 23,812,064

**CITY OF PORT NECHES
2022 CERTIFICATES (PRIVATE PLACEMENT)**

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2022-23	280,000	100,005	100,005	480,010	6,500,000
2023-24	290,000	95,875	95,875	481,750	6,210,000
2024-25	290,000	91,598	91,598	473,196	5,920,000
2025-26	300,000	87,320	87,320	474,640	5,620,000
2026-27	310,000	82,895	82,895	475,790	5,310,000
2027-28	480,000	78,323	78,323	636,646	4,830,000
2028-29	340,000	71,243	71,243	482,486	4,490,000
2029-30	340,000	66,228	66,228	472,456	4,150,000
2030-31	340,000	61,213	61,213	462,426	3,810,000
2031-32	340,000	56,198	56,198	452,396	3,470,000
2032-33	890,000	51,183	51,183	992,366	2,580,000
2033-34	1,270,000	38,055	38,055	1,346,110	1,310,000
2034-35	1,310,000	19,323	19,323	1,348,646	0
	<u>\$ 6,780,000</u>				

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 3,100,000</u>				

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 5,890,000</u>				

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 4,815,000</u>				

**ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)
FY23 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$ 325,000
Interest	100
Reserves	<u>0</u>

TOTAL REVENUES AND RESERVES **\$ 325,100**

EXPENDITURES

Operating Expenditures	\$ 66,100
Contingencies	259,000
Transfers to Debt Service	<u>0</u>

TOTAL EXPENDITURES **\$ 325,100**

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

BUDGET SUMMARY	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
2100 Administration	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
2200 Supplies	0	0	0	0
2300 Contractual Services	330,159	275,100	477,100	300,100
TOTAL EXPENSES	355,159	300,100	502,100	325,100
2600 Transfers	1,372,653	0	0	0
GRAND TOTAL	\$ 1,727,812	\$ 300,100	\$ 502,100	\$ 325,100

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)**

BUDGET DETAIL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
ADMINISTRATION				
2101 Administration	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL ADMINISTRATION	25,000	25,000	25,000	25,000
SUPPLIES				
2202 Department Supplies	0	0	0	0
TOTAL SUPPLIES	0	0	0	0
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	1,500	4,300	4,300	4,300
2305 Special Services	4,201	5,000	5,000	5,000
2311 Travel & Schools	0	500	500	500
2312 Advertising	131	800	800	800
2330 Dues, Memberships, Subscriptions	0	500	500	500
2339 Marketing/Promotion	43,000	30,000	30,000	30,000
2380 Contingent	281,327	234,000	436,000	259,000
TOTAL CONTRACTUAL	330,159	275,100	477,100	300,100
TRANSFERS				
2627 EDC 4B Debt Service	0	0	0	0
2700 Contribution to City	1,372,653	0	0	0
TOTAL DEBT SERVICE	1,372,653	0	0	0
 GRAND TOTAL	 \$ 1,727,812	 \$ 300,100	 \$ 502,100	 \$ 325,100

**STREET MAINTENANCE FUND
FY23 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$	325,000
Interest		0
Reserves		<u>0</u>

TOTAL REVENUES AND RESERVES \$ 325,000

EXPENDITURES

Operating Expenditures	\$	325,000
		<u> </u>

TOTAL EXPENDITURES \$ 325,000

STREET MAINTENANCE FUND

BUDGET SUMMARY	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	AMENDED	ADOPTED
2100 Administration	\$ 0	\$ 0	\$ 0	\$ 0
2200 Supplies	0	100,000	100,000	100,000
2300 Contractual Services	0	200,000	451,000	225,000
TOTAL EXPENSES	0	300,000	551,000	325,000
2600 Transfers	0	0	0	0
GRAND TOTAL	\$ 0	\$ 300,000	\$ 551,000	\$ 325,000

OVERVIEW

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

STREET MAINTENANCE FUND

BUDGET DETAIL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED
ADMINISTRATION				
2101 Administration	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ADMINISTRATION	0	0	0	0
SUPPLIES				
2236 Street Materials	0	100,000	100,000	100,000
TOTAL SUPPLIES	0	100,000	100,000	100,000
CONTRACTUAL SERVICES				
2310 Hire of Equipment	0	200,000	451,000	225,000
TOTAL CONTRACTUAL	0	200,000	451,000	225,000
TRANSFERS				
2700 Contribution to City	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0
 GRAND TOTAL	 \$ 0	 \$ 300,000	 \$ 551,000	 \$ 325,000

ORDINANCES

ORDINANCE NO. 2022-06

AN ORDINANCE AMENDING THE FY 2021-22 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. 2021-08 which adopted the FY 2021-22 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 2021-22 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:

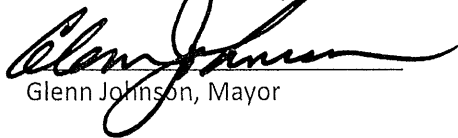
THAT the Annual Operating Budget for FY 2021-22 is amended to allow for increases in revenues and expenditures as set out in Attachment "A"

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 21st day of July, 2022.

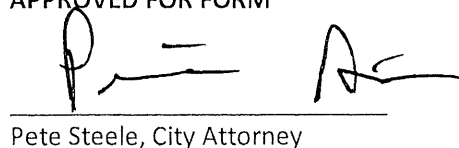
CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary

APPROVED FOR FORM


Pete Steele, City Attorney

ATTACHMENT A - PROPOSED BUDGET AMENDMENTS FY 2021-22

GENERAL FUND				
LINE ITEM	REVENUE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
01-7-000-1110	Property Tax Current	\$ 5,600,000	\$ 5,540,000	\$ (60,000)
01-7-000-1114	Prior Year Tax Refund	0	(240,000)	(240,000)
01-7-000-1125	Retail Sales Tax	1,200,000	1,520,000	320,000
01-7-000-1133	Gross Receipts - Phone	50,000	15,000	(35,000)
01-7-000-1210	Building Permits	70,000	150,000	80,000
01-7-000-1211	Plumbing/Gas Permits	6,000	22,000	16,000
01-7-000-1212	Electrical Permits	8,000	38,000	30,000
01-7-000-1550	Local Court Fees	125,000	90,000	(35,000)
01-7-000-1601	Interest Income	30,000	5,000	(25,000)
01-7-000-1606	Claims/Settlements	5,000	22,000	17,000
01-7-000-1651	Miscellaneous Income	40,000	15,000	(25,000)
	Additional General Fund Revenue			\$ 43,000
TOTAL REVENUE	FY 21-22 Adopted Budget	\$ 11,142,650	\$ 11,185,650	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
01-8-101-2342	City Elections	10,000	15,000	5,000
01-8-103-2320	RM Buildings/Structure	2,500	5,000	2,500
01-8-103-2330	Dues & Memberships	6,500	12,000	5,500
01-8-202-2102	Overtime	140,000	160,000	20,000
01-8-202-2305	Special Services	9,400	12,000	2,600
01-8-202-2323	R&M Motor Vehicles	26,200	30,000	3,800
01-8-202-2385	Program Expense	0	8,800	8,800
01-8-202-2451	Specialized Equipment	0	12,000	12,000
01-8-301-2102	Overtime	200,000	280,000	80,000
01-8-301-2202	Department Supplies	18,000	23,000	5,000
01-8-301-2221	Fuel	40,000	65,000	25,000
01-8-301-2240	Motor Vehicle Parts	7,000	12,000	5,000
01-8-301-2224	Investigative Support	3,500	9,000	5,500
01-8-301-2281	Minor Tools	200	10,000	9,800
01-8-301-2323	R & M Motor Vehicles	3,000	9,000	6,000
01-8-301-2311	Travel & Schools	10,000	14,000	4,000
01-8-301-2378	County Jail Fees	21,000	2,000	(19,000)
01-8-402-2102	Overtime	5,000	9,000	4,000
01-8-402-2221	Fuel	12,000	22,000	10,000
01-8-402-2234	Traffic & Street Signs	5,000	9,000	4,000
01-8-402-2323	R & M Motor Vehicles	6,000	10,000	4,000
01-8-407-2102	Overtime	1,000	4,000	3,000
01-8-700-2324	R&M Machines & Equipment	2,650	8,000	5,350
01-8-501-2322	R&M Fixtures	500	3,000	2,500
01-8-501-2324	Park Equipment	650	3,000	2,350
01-8-901-2318	Property Insurance	307,400	557,400	250,000
01-8-901-2380	Contingent	20,000	103,000	83,000
	Additional General Fund Expenditures			\$ 516,700
EXPENDITURES	FY 21-22 Adopted Budget	\$ 11,842,650	\$ 12,359,350	
AMENDED USE OF FUND BALANCE -General Fund			\$ 1,173,700	

ATTACHMENT A - PROPOSED BUDGET AMENDMENTS FY 2021-22

WATER & SEWER FUND				
LINE ITEM	REVENUE	BUDGET	ACTUAL	ADDITIONAL
11-7-000-1417	Water Service	\$ 2,192,000	\$ 2,092,000	\$ (100,000)
11-7-000-1463	Sewer Taps	10,000	20,000	10,000
11-7-000-1467	Water Taps	15,000	30,000	15,000
	Additional Water & Sewer Revenue			\$ (75,000)
TOTAL REVENUE	FY 21-22 Adopted Budget	\$ 3,810,000	\$ 3,735,000	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
11-8-601-2102	Overtime	\$ 50,000	\$ 75,000	\$ 25,000
11-8-601-2212	Chemicals	208,000	220,000	12,000
11-8-601-2324	Special Services	30,000	45,000	15,000
11-8-601-2318	Property Insurance	50,000	80,000	30,000
11-8-603-2221	Fuel	12,000	20,000	8,000
11-8-604-2305	Special Services	40,000	60,000	20,000
11-8-607-2305	Special Services	20,000	50,000	30,000
11-8-607-2306	Sludge Removal Services	0	70,000	70,000
11-8-607-2318	Property Insurance	52,000	80,000	28,000
11-8-607-2324	R & M Machines & Equipment	75,000	105,000	30,000
11-8-607-2332	Sanitary Landfill	40,000	65,000	25,000
11-8-607-2414	Plant Equipment	25,000	90,000	65,000
	Additional Water & Sewer Fund Expenditures			\$ 358,000
EXPENDITURES	FY 21-22 Adopted Budget	\$ 3,810,000	\$ 4,168,000	
	AMENDED USE OF FUND BALANCE - Water & Sewer		\$ 433,000	

SANITATION FUND				
LINE ITEM	REVENUE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
15-7-000-1421	Residential Garbage	\$ 1,150,000	\$ 1,155,000	\$ 5,000
15-7-000-1422	Commercial Garbage	370,000	360,000	(10,000)
	Additional Sanitation Revenue			\$ (5,000)
TOTAL REVENUE	FY 21-22 Adopted Budget	\$ 1,552,600	\$ 1,547,600	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
15-8-406-2221	Fuel	\$ 57,000	\$ 92,000	\$ 35,000
15-8-406-2223	Garbage Bags	70,000	103,000	33,000
15-8-406-2323	R & M Vehicles	25,000	42,000	17,000
15-8-406-2332	Sanitary Landfill Fees	240,000	210,000	(30,000)
15-8-406-2410	Motor Vehicles	175,000	415,000	240,000
	Additional Sanitation Expenditures			\$ 295,000
EXPENDITURES	FY 21-22 Adopted Budget	\$ 1,552,600	\$ 1,847,600	
	AMENDED USE OF FUND BALANCE - Sanitation		\$ 300,000	

DEBT SERVICE FUND

TOTAL REVENUE		FY 21-22 Adopted Budget	\$ 1,931,000	\$ 1,931,000	
LINE ITEM	EXPENDITURE		ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
05-8-908-2593	Debt Service - Principal		\$ 1,590,000	\$ 1,810,000	\$ 220,000
05-8-908-2594	Debt Service - Interest		330,146	385,000	54,854
	Additional Debt Service Expenditures				\$ 274,854
EXPENDITURES		FY 21-22 Adopted Budget	\$ 1,920,946	\$ 2,195,800	
AMENDED USE OF FUND BALANCE - Debt Service				\$	(264,800)

Economic Development Fund					
LINE ITEM	REVENUE		ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
27-7-000-1125	Retail Sales Tax		\$ 300,000	\$ 380,000	\$ 80,000
	Additional EDC Revenue				\$ 80,000
TOTAL REVENUE		FY21-22 Adopted Budget	\$ 300,100	\$ 380,100	
LINE ITEM	EXPENDITURE		ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
27-8-510-2380	Contingent Projects		234,000	436,000	202,000
	Additional EDC Fund Expenditures				\$ 202,000
EXPENDITURES		FY21-22 Adopted Budget	\$ 300,100	\$ 502,100	
AMENDED USE OF FUND BALANCE -EDC				\$	122,000

Street Maintenance Fund					
LINE ITEM	REVENUE		ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
12-7-000-1120	Retail Sales Tax		\$ 300,000	\$ 380,000	\$ 80,000
12-7-000-1606	Claims/Settlements		0	115,000	115,000
	Additional Street Fund Revenue				\$ 195,000
TOTAL REVENUE		FY21-22 Adopted Budget	\$ 300,000	\$ 495,000	
LINE ITEM	EXPENDITURE		ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
12-8-000-2310	Contractual Services		200,000	451,000	251,000
	Additional Street Fund Expenditures				\$ 251,000
EXPENDITURES		FY21-22 Adopted Budget	\$ 300,000	\$ 551,000	
AMENDED USE OF FUND BALANCE -STREET MAINTENANCE				\$	56,000

ORDINANCE NO. 2022-11

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, 2022, AND ENDING SEPTEMBER 30, 2023

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, 2022, and ending September 30, 2023; and

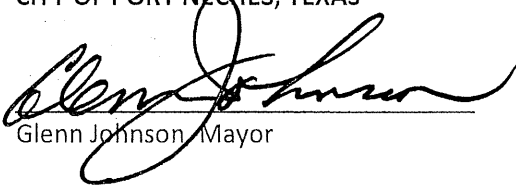
WHEREAS, the City Council of the City of Port Neches, Texas, after due hearing and consideration thereof, deems that such proposed and estimated budget, including amendments approved by the City Council, should be, in all respects, approved and adopted.

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, 2022, and ending September 30, 2023 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 22nd day of September, 2022.

CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Lance Bradley, City Attorney

ORDINANCE NO. 2022-12

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 2022, was fixed by Angela Bellard, Chief Appraiser of Jefferson Central Appraisal District, at a net taxable value of \$1,229,635,461; 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 \$0.696079 was held on September 22, 2022.

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 2022-2023 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 \$8,423,003 which is an increase of 9.55% from the 2021 tax levy.
- b) For the maintenance and operation expenditures of the City of Port Neches, Texas, \$0.503361 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 6.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$7.63.

- c) For the payment of the debt service of the City of Port Neches, Texas, \$0.181639 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 2022 shall become due and payable on the 1st day of October, 2022, and the same may be paid up to and including the 31st day of January, 2023, without penalty. If not paid by January 31, 2023, 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, 2023, 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.

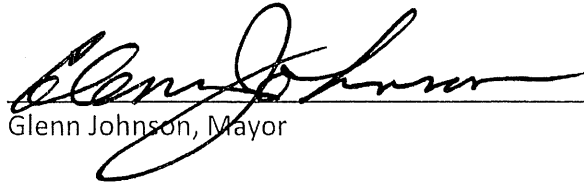
Section 5: This Ordinance shall take effect and be in full force and effect from and after its passage and publication of the caption of said Ordinance in one (1) issue of a newspaper of general circulation within said City, as required by law.

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 22nd day of **September, 2022**.

CITY OF PORT NECHES, TEXAS



Glenn Johnson, Mayor

ATTEST:



Holly Alexander, City Secretary

APPROVED AS TO FORM:



Lance Bradley, City Attorney

ORDINANCE NO. 2022-13

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.

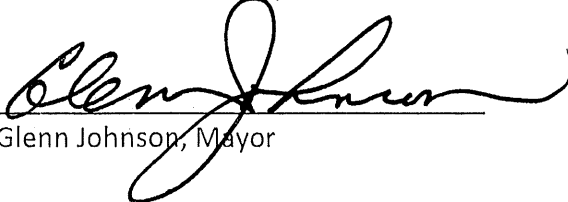
Section 4: If a computation hereunder does not result in an increase in the amount of an annuity, the amount of the annuity will not be changed hereunder.

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 2023.

PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas on this 22nd day of September, 2022.

CITY OF PORT NECHES, TEXAS:



Glenn Johnson, Mayor

ATTEST:



Holly Alexander, City Secretary

APPROVED AS TO FORM:



Lance Bradley, City Attorney

ORDINANCE NO. 2022-14

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:	\$14.00
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.

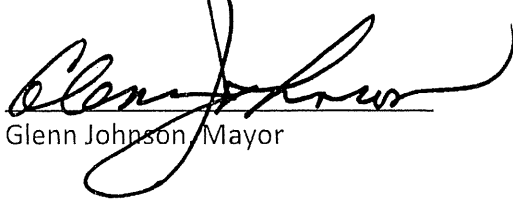
Section 3. If any portion of this Ordinance, or the application of the same to any person or set of circumstances shall, for any reason, be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining portions of this Ordinance, or their application to other 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, 2022 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 **22nd** day of **September, 2022**.


THE CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Lance Bradley, City Attorney

ORDINANCE NO. 2022-15

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	\$5.00
All over 25,001 gallons	\$6.10

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.

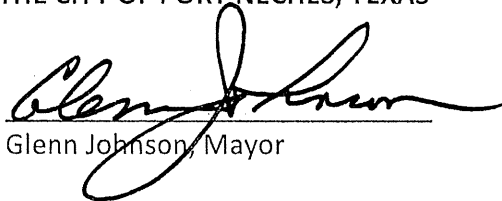
Section 3. If any portion of this Ordinance, or the application of the same to any person or set of circumstances shall, for any reason, be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining portions of this Ordinance, or their application to other 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, 2022 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 22nd day of **September, 2022**.


THE CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Lance Bradley, City Attorney

ORDINANCE NO. 2022-16

AN ORDINANCE AMENDING SECTION 114-5 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 AND SEWER TAP FEES.

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 114-5 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 and sewer tap fees.

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

Section 1. That Section 114-5 of the Code of Ordinances of the City of Port Neches is hereby amended to read as follows:

Sec. 114-5. Water tap fees; fire hydrant and sprinkler system connection fees; sewer tap fees.

Each consumer requesting installation of water and sewer connections shall pay to the city, prior to the initiation of the installation of such connection, the following charges:

- (1) *Water tap permit fees.*
 - (a) 5/8-inch × 3/4-inch water meter, short \$900.00
 - (b) 5/8-inch × 3/4-inch water meter, long/bore \$1,300.00
 - (c) 1-inch water meter, short \$1,100.00
 - (d) 1-inch water meter, long/bore \$1,500.00
 - (e) The fee for all meters one and one-half inches or larger shall be the cost of the meter, plus installation costs, plus 50 percent.
 - (f) Should the tap require the pavement to be cut, the fee shall be the cost of meter, labor and material to install it, plus ten percent.
- (2) *Special fire hydrants and sprinkler systems connections.*
 - (a) Special fire hydrants and sprinkler systems connections will be made at the consumer's request and at the consumer's cost. This cost shall be the city's cost, plus 50 percent and the connection shall be the property of the city.
 - (b) All water taken by a customer from the fire hydrants or sprinkler system shall be used solely for fire protection purposes, unless the water is metered. Charges for water that may be used from metered fire hydrants and sprinkler systems shall be paid at the regular rates stipulated in section 114-32.

- (c) A \$1,000.00 deposit shall be paid for use of a fire hydrant meter. The customer shall be responsible for damages and/or the replacement cost of the meter. The customer shall be responsible for any damage to the hydrant.
 - (d) In no event shall the city be held liable for the loss of pressure in any lines used to service fire hydrants, sprinkler systems or ordinary water services to a customer.
- (3) *Sewer tap permit fees.* Sewer tap permit fees shall be as follows:
- (a) 4-inch sewer tap fee, short \$520.00
 - (b) 4-inch sewer tap fee, long/bore \$1300.00
 - (c) 6-inch sewer tap fee, short \$950.00
 - (d) 6-inch sewer tap fee, long/bore \$2100.00
- Should the tap require the pavement to be cut, the fee shall be the cost of material and labor to install it, plus ten percent.
- (4) *Extensions to individual lots.* When water and sewer service is not available to a lot located on a street of the city and the owner desires water and sewer service, the owner may request such extension after paying the calculated current rate of the installation cost for the water and sewer improvements across the property, as well as building permit fees for the proposed buildings. The city will then extend water and sewer service across the lot upon which the building is to be constructed.
- (5) *Tap crossing county or state right-of-way.* When water and sewer service is available to a lot but the tap will cross a county or state right-of-way, the owner may request such tap after paying the calculated current rate of the installation cost for the water and sewer tap, as well as building permit fees.

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, 2022 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 22nd day of September, 2022.

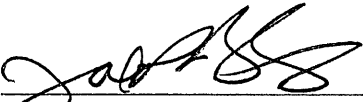
THE CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Holly Alexander, City Secretary

APPROVED AS TO FORM:


Lance Bradley, City Attorney

**TRUTH IN TAXATION
WORKSHEET**

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Port Neches

409-727-2182

Taxing Unit Name

Phone (area code and number)

P. O. Box 758 Pt. Neches, TX 77651

www.ci.port-neches.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,080,868,040
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,080,868,040
4.	2021 total adopted tax rate.	\$ 0.685000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 201,710
	B. 2021 values resulting from final court decisions:	-\$ 181,539
	C. 2021 value loss. Subtract B from A. ³	\$ 20,171
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 10,050,190
	B. 2021 disputed value:	-\$ 4,884,279
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 5,165,911
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 5,186,082

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,086,054,122
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 102,358 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 11,805,843 C. Value loss. Add A and B. ⁶	\$ 11,908,201
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 11,908,201
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,074,145,921
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,357,899
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 249,549
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,607,448
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,229,635,461 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,229,635,461

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B. \$ _____ 0	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,229,635,461
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 12,337,133
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 12,337,133
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,217,298,328
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.624945 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.510994 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,086,054,122

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 5,549,671
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 177,252</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 177,252</p> <p>E. Add Line 30 to 31D.</p>	\$ 5,726,923
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,217,298,328
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.470461 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.470461 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.470461 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.486927 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>2,233,500</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>2,233,500</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>2,233,500</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>96.85</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>100.41</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>99.56</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>100.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,233,500</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,229,635,461</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.181639</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.668566</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,229,635,461
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.624945 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.624945 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.668566 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.668566 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,229,635,461
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.668566 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.027513 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.027513 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.696079 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.470461 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,229,635,461
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.040662 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.181639 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.692762 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.685000 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.685000 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,074,145,921
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 7,357,899
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,217,298,328
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.696079 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.624945 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.696079 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>80</u>	
De minimis rate.	\$ 0.692762 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here → Allison Nathan Getz
 Printed Name of Taxing Unit Representative

sign here → *Allison Nathan Getz*
 Taxing Unit Representative

August 1, 2022
 Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)