

City of Port Neches, Texas

Proposed Annual Budget

Fiscal Year 2023-2024

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 \$580,000 OR 7.00%, AND OF THAT AMOUNT, \$11,000 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

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July 20, 2023

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 2023-2024 Annual Budget for the City of Port Neches. Please note, however, that the document is currently tentative pending receipt of the certified tax roll, calculation of property tax rates, and confirmation of industrial values; all such information should be received by early August. 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 23-24 totals \$21,706,750.

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 23-24 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 \$12,896,950 and anticipated expenditures of \$12,996,950.
- The total assessed valuation is currently estimated at \$1,320,000,000, but it is not the certified amount; it reflects an increase of 7% as compared to the current year value.
- The projected amount of property tax revenue is projected to be \$6,600,000 which reflects an increase of \$500,000. Please note that the City will not receive final property tax rate calculations until late July/early August.
- The projected amount of industrial district contract revenue is anticipated to be \$2,550,000 which reflects a decrease of \$528,000 from FY 22-23. Again, however, the final values for the industrial facilities have not yet been finalized.
- The projected amount of sales tax revenue is expected to be \$1,500,000 which reflects a \$200,000 increase as compared to the original budget for FY 22-23.
- The projected amount of franchise fees is projected to be \$705,000 which is consistent as compared to FY 22-23.
- 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 \$536,900 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 \$55,000 for the purchase of one (1) Police Department vehicle.
- The proposed budget includes \$13,000 for the purchase of a Parks Department mower.

- The proposed budget includes \$58,000 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 \$55,000 for RiverFest expenditures in a single line item.
- The proposed budget includes funding in the amount \$115,000 for the creation of two (2) additional Police Officer positions; funding is for a partial year.
- The proposed budget includes funding in the amount of \$35,000 for the restoration of a Secretary position in the Human Resources Department; funding is for a partial year.
- The proposed budget includes \$5,000 for potential expenses associated with either the Port Neches Riverfront Development Authority and/or the Port Neches Improvement District in anticipation of activity associated with the City's property.
- The proposed budget includes a transfer of \$132,500 to the Sick Leave Fund in order to assign funds to be utilized for the payment of accrued employee sick leave. Please note that there is an estimated liability for eligible employees that totals approximately \$2,000,000. Many of these employees could potentially retire in the next 3-5 years.

Water and Sewer Fund

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

Revenues. Significant features include the following:

- The total amount of Water and Sewer Fund revenue is anticipated to be \$4,113,000 with projected expenditures of the same amount. This amount reflects a decrease of \$75,000 from the amended budget for current fiscal year. It is anticipated that significant price increases for chemicals and plant repairs that were experienced will not moderate in FY 23 -24.
- The proposed budget includes an increase of \$1.00/month to the base rate for sewer service in addition to increases for the volumetric charges based upon consumption.
- The proposed budget includes an increase of \$1.00/month to the base rate for water service in addition to increases for the volumetric charges based upon consumption.

Expenditures. Significant features include the following:

- The proposed budget includes \$25,000 for equipment repairs and replacement at the Water Treatment Plant.
- The proposed budget includes \$25,000 for equipment repairs and replacement at the Wastewater Treatment Plant.
- The proposed budget includes \$50,000 for the purchase of water meters to continue the on-going replacement program.
- The proposed budget includes a transfer to the General Fund in the amount of \$263,000.
- The proposed budget includes a transfer to the Sick Leave Fund in the amount of \$60,000 in order to assign funds to be utilized for the payment of accrued employee sick leave.

Sanitation Fund

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

Revenues. Significant features include the following:

- The total amount of Sanitation Fund revenues is projected to be \$1,605,500 with anticipated expenditures of \$1,605,500. The operating budget reflects an increase of \$111,400 from the current fiscal year.
- The proposed budget includes an increase of \$1.00/month to the base rate in addition to increases in the costs for commercial garbage collection.

Expenditures. Significant features include the following:

- The proposed budget includes the purchase of commercial dumpsters in the amount of \$35,000.
- The proposed budget includes the purchase of a garbage truck utilizing a lease-purchase agreement as the funding mechanism.
- 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 23-24 equates to \$2,240,300.

Economic Development Corporation Fund

The Port Neches Economic Development Corporation has a proposed budget of \$376,000. Funding is provided by one-quarter cent dedicated to sales tax.

Street Maintenance Fund

The proposed budget totals \$375,000 with funds allocated for street maintenance activities. Funding is provided by a one-quarter cent dedicated sales tax.

Personnel

The proposed budget for FY 23-24 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 \$66,100 from the current year due to changes to the premiums. Payment to the Texas Municipal Retirement System (TMRS) increased by \$25,570 due to an overall increase in payroll and a decrease in the TMRS contribution rate from 15.26% to 15%. 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	\$113,270	\$54,440	\$169,720
Water and Sewer Fund	25,310	9,260	\$34,600
Sanitation Fund	9,500	4,660	\$14,150
Total	<u>\$148,080</u>	<u>\$68,360</u>	<u>\$218,470</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 \$1,600,000/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 projected budget for FY 23-24, as presented, does anticipate the budgeted use of reserve funds, pending receipt of the certified tax roll and industrial values. However, the potential use of fund balance may continue to 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 projected FY 23-24 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 series of connected loops and a long horizontal stroke, representing the name André Wimer.

André Wimer
City Manager

CONSOLIDATED BUDGET STATEMENT
FY 2023-2024

	<i>Estimated</i>			<i>Estimated</i>
	<i>Beginning</i>	<i>FY 2023-24</i>	<i>FY 2023-24</i>	<i>Ending</i>
	<i>Fund Balance</i>	<i>Revenue</i>	<i>Expenditures</i>	<i>Fund Balance</i>
General Fund	\$ 8,400,000	\$ 12,896,950	\$ 12,996,950	\$ 8,300,000
Water & Sewer Fund	625,000	4,113,000	4,113,000	625,000
Sanitation Fund	400,000	1,605,500	1,605,500	400,000
Debt Service Fund	650,000	2,300,000	2,240,300	709,700
Economic Development Corp	1,000,000	376,000	376,000	1,000,000
Street Maintenance Fund	150,000	375,000	375,000	150,000
	\$11,225,000	\$21,666,450	\$21,706,750	\$11,184,700

**SUMMARY OF EXPENDITURES
BY CHARACTER AND OBJECT CLASSIFICATION
FY 2023-2024**

FUND	Salaries & Benefits	Supplies	Contractual Services	Capital	Transfers	TOTAL
General Fund	\$ 9,041,530	\$ 441,130	\$ 3,238,290	\$ 143,500	\$ 132,500	\$ 12,996,950
Water & Sewer Fund	1,886,800	736,400	1,066,800	100,000	323,000	4,113,000
Sanitation Fund	725,400	228,600	366,400	135,100	150,000	1,605,500
Debt Service Fund	0	0	2,240,300	0	0	2,240,300
Economic Development	25,000	0	351,000	0	0	376,000
Street Maintenance	0	0	375,000	0	0	375,000
Total	\$ 11,678,730	\$ 1,406,130	\$ 7,637,790	\$ 378,600	\$ 605,500	\$ 21,706,750

GENERAL FUND - REVENUE & RESOURCES

CURRENT REVENUES		2021-2022	2022-2023	2022-2023	2023-2024
		ACTUAL	BUDGET	AMENDED	PROPOSED
TAXES					
1110	General Property Taxes - Current	\$ 5,499,806	\$ 6,100,000	\$ 6,100,000	\$ 6,600,000
1111	General Property Taxes - Delinquent	0	50,000	50,000	50,000
1111	Property Taxes - Delinquent/Refunded	(118,812)	0	0	0
1112	Penalty & Interest	45,409	40,000	40,000	40,000
1113	Industrial Contracts - In-Lieu-of-Tax	2,730,607	3,078,000	3,078,000	2,550,000
1125	Retail Sales Tax	1,646,575	1,300,000	1,600,000	1,500,000
1127	Alcoholic Beverage Tax	39,670	30,000	30,000	35,000
1131	Gross Receipts Tax - Electric Company	447,746	420,000	420,000	420,000
1132	Gross Receipts Tax - Gas Company	122,795	100,000	100,000	110,000
1133	Gross Receipts Tax - Phone Company	18,121	25,000	25,000	20,000
1134	Gross Receipts Tax - Cable TV	151,474	160,000	160,000	150,000
	SUBTOTAL	10,583,391	11,303,000	11,603,000	11,475,000
LICENSES & PERMITS					
1201	Alcoholic Beverage	3,395	4,000	4,000	4,000
1202	Electricians' License	2,430	2,000	2,000	2,000
1208	Solicitors' License/Permit	57,469	50,000	50,000	60,000
1209	Excavation & Pipeline Permits	0	1,000	1,000	1,000
1210	Building Permits	161,540	100,000	100,000	100,000
1211	Plumbing and Gas Permits	23,776	12,000	12,000	17,000
1212	Electrical Permits	40,701	15,000	15,000	30,000
1213	Variance Request Fees	4,150	1,000	1,000	3,000
1214	Dog License and Pound Fees	1,645	1,000	1,000	1,500
1218	Ambulance/Taxi/Wrecker Permits	2,050	200	200	200
1220	Fire Code Permits/MISC	2,200	200	200	1,700
	SUBTOTAL	299,356	186,400	186,400	220,400
INTERGOVERNMENTAL REVENUES					
1320	State Grants	2,088	0	0	0
1325	Program Income	5,378	15,000	15,000	0
1330	Emergency Management Grants	40,529	0	0	0
	SUBTOTAL	47,995	15,000	15,000	0
UTILITIES & ENTERPRISES					
1403	Rezoning and Subdivision Fees	3,331	2,000	2,000	2,000
1450	Vital Statistics	440	500	500	500
1477	Customer Service Fees - Library	5,649	4,550	4,550	4,500
1478	Customer Service Fees - Police	50	1,200	1,200	100
	SUBTOTAL	\$ 9,470	\$ 8,250	\$ 8,250	\$ 7,100
		<i>(continued)</i>	<i>(continued)</i>	<i>(continued)</i>	<i>(continued)</i>

CURRENT REVENUES (continued)		2021-2022	2022-2023	2022-2023	2023-2024
		ACTUAL	BUDGET	AMENDED	PROPOSED
FINES & FORFEITURES					
1501	Arrest Fees - Municipal Court	\$ 3,143	\$ 4,000	\$ 4,000	\$ 4,000
1510	Judicial Support Fee	474	500	500	500
1514	State Traffic Fees (STF)	543	3,500	3,500	2,000
1516	Transportation Code	813	2,000	2,000	2,000
1517	Child Safety (CS)	610	850	850	850
1518	Technology Fund	261	4,000	4,000	4,000
1520	Consolidated Court Cost (CCC)	3,848	13,000	13,000	10,000
1527	Court Security	214	3,000	3,000	3,000
1529	State Juror Reimbursement	(741)	1,000	1,000	1,000
1533	OMNI FTA Program	654	5,000	5,000	5,000
1550	Local Court Fees	91,767	125,000	100,000	115,000
	SUBTOTAL	101,586	161,850	136,850	147,350
MISCELLANEOUS					
1601	Interest Income	35,256	30,000	400,000	400,000
1604	Sale of Fixed Assets	0	1,000	1,000	1,000
1606	Claims/Settlements	122,374	5,000	33,000	5,000
1607	Contributions	30,000	25,000	25,000	25,000
1608	SRO Contribution - ISD	0	105,000	105,000	100,000
1609	Library Fines & Fees	3,994	6,000	6,000	6,000
1612	Sale of Salvage	0	2,000	2,000	0
1617	Memorials - Library	1,906	1,500	1,500	100
1626	Property Rental Fees	84,220	85,000	85,000	85,000
1651	Miscellaneous Income	26,032	40,000	40,000	30,000
1652	Refund of Prior Years Expense	8,013	7,000	7,000	7,000
	SUBTOTAL	311,795	307,500	705,500	659,100
TRANSFERS					
1711	Transfer from Water & Sewer Fund	263,000	263,000	263,000	263,000
1715	Transfer from Sanitation Fund	100,000	150,000	150,000	125,000
1820	Proceeds from Property Sale	0	0	0	0
		363,000	413,000	413,000	388,000
GRAND TOTAL REVENUES & RESOURCES		\$11,716,593	\$12,395,000	\$ 13,068,000	\$ 12,896,950

**ANALYSIS OF TAX LEVY
FISCAL YEAR 2023-2024**

Assessed Value of Real and Personal Property (Excluding Industrial Contracts)	ESTIMATED	\$1,320,000,000
Tax Rate per \$100 valuation		<u>TO BE DETERMINED</u>
Total Tax Levy @100%		
Estimated Collection (Adjusted)		99%

**DISTRIBUTION OF TAXES
FISCAL YEAR 2023-2024**

BY PURPOSE

Taxable Assessed Value	\$1,320,000,000	
Estimated Levy		
General Fund		\$6,600,000
Debt Service		\$2,240,000
		<u>\$8,840,000</u>
Taxable Assessed Value (@ 75%)		
Industrial Contracts		
General Fund		<u>\$2,550,000</u>
TOTAL TAX AND INDUSTRIAL CONTRACTS REVENUE		<u><u>\$11,390,000</u></u>

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

<u>BUDGET SUMMARY</u>	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 8,388,309	\$ 8,915,240	\$ 8,807,370	\$ 9,041,530
2200 Supplies	444,916	452,430	488,230	441,130
2300 Contractual Services	2,875,267	2,778,830	3,608,330	3,238,290
OPERATING EXPENDITURES	11,708,492	12,146,500	12,903,930	12,720,950
2400 Capital Outlay	127,949	116,500	116,500	143,500
2600 Transfers	132,500	132,000	132,000	132,500
GRAND TOTAL	\$ 11,968,941	\$ 12,395,000	\$ 13,152,430	\$ 12,996,950

**GENERAL FUND
SUMMARY OF EXPENDITURES
BY FUNCTION**

DEPARTMENT & DIVISION	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
GENERAL GOVERNMENT				
101 City Council	\$ 37,285	\$ 36,500	\$ 36,500	\$ 34,500
103 Municipal Administration	1,094,941	1,148,270	1,172,270	1,257,600
SUBTOTAL	1,132,226	1,184,770	1,208,770	1,292,100
PUBLIC SAFETY				
202 Fire	2,097,094	2,223,300	2,252,400	2,310,900
301 Police	3,713,197	3,679,500	3,787,300	3,828,500
350 Emergency Management	3,620	5,000	13,000	6,320
SUBTOTAL	5,813,911	5,907,800	6,052,700	6,145,720
PUBLIC WORKS				
402 Streets & Drainage	1,173,584	1,240,800	1,257,750	1,223,100
404 Inspections	174,470	192,500	192,500	166,560
407 Garage & Warehouse	244,982	237,500	262,720	248,000
SUBTOTAL	1,593,036	1,670,800	1,712,970	1,637,660
OTHER				
501 Parks	190,658	209,400	214,250	232,720
503 Senior Citizens	121,335	138,200	138,200	140,170
700 Library	637,333	651,060	651,060	666,080
800 Legal/Municipal Court	76,920	94,200	94,200	92,200
SUBTOTAL	1,026,246	1,092,860	1,097,710	1,131,170
901 Contingent	2,403,522	2,538,770	3,096,500	2,790,300
SUBTOTAL	2,403,522	2,538,770	3,096,500	2,790,300
GRAND TOTAL EXPENSES	\$ 11,968,941	\$ 12,395,000	\$ 13,168,650	\$ 12,996,950

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

DEPARTMENT	Salaries & Materials & Contractual					TOTAL
	Benefits	Supplies	Services	Capital	Transfers	
GENERAL GOVERNMENT						
101 City Council	\$ -	\$ 1,000	\$ 33,500	\$ -	\$ -	\$ 34,500
103 Municipal Administration	1,039,500	12,700	205,400	-	-	1,257,600
PUBLIC SAFETY						
202 Fire	2,156,000	48,800	106,100	-	-	2,310,900
301 Police	3,625,500	123,800	79,200	-	-	3,828,500
350 Emergency Management	-	6,320	-	-	-	6,320
PUBLIC WORKS						
402 Streets & Drainage	1,079,100	111,450	32,550	-	-	1,223,100
404 Inspections	141,560	3,700	21,300	-	-	166,560
407 Garage & Warehouse	174,200	40,700	33,100	-	-	248,000
OTHER						
501 Parks	163,720	36,800	19,200	13,000	-	232,720
503 Senior Citizens	110,170	3,500	26,500	-	-	140,170
700 Library	551,780	47,360	66,440	500	-	666,080
800 Legal/Municipal Court	-	-	92,200	-	-	92,200
901 Contingent	0	5,000	2,522,800	130,000	132,500	2,790,300
GRAND TOTAL EXPENSES	\$ 9,041,530	\$ 441,130	\$ 3,238,290	\$ 143,500	\$ 132,500	\$ 12,996,950

**GENERAL GOVERNMENT
CITY COUNCIL (101)**

<u>BUDGET SUMMARY</u>	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
EXPENSES				
2200 Supplies	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
2300 Contractual Services	37,285	35,500	35,500	33,500
TOTAL EXPENSES	37,285	36,500	36,500	34,500
GRAND TOTAL	\$ 37,285	\$ 36,500	\$ 36,500	\$ 34,500

EXPENSE ACCOUNTS

- Mayor
- Councilmember (5)

OVERVIEW

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

**GENERAL GOVERNMENT
CITY COUNCIL (101)**

**2021-2022 2022-2023 2022-2023 2023-2024
ACTUAL BUDGET AMENDED PROPOSED**

BUDGET DETAIL

SUPPLIES

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

CONTRACTUAL SERVICES

2305 Special Services		0		0		0		0
2310 Hire of Equipment		0		0		0		0
2311 Travel & Schools		0		3,000		3,000		1,000
2340 Expense Allowance		22,500		22,500		22,500		22,500
2342 City Elections		14,785		10,000		10,000		10,000
TOTAL CONTRACTUAL		37,285		35,500		35,500		33,500

\$ 37,285	\$ 36,500	\$ 36,500	\$ 34,500
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GRAND TOTAL

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 878,348	\$ 974,670	\$ 974,670	\$ 1,039,500
2200 Supplies	11,864	12,700	12,700	12,700
2300 Contractual Services	204,729	160,900	184,900	205,400
TOTAL EXPENSES	1,094,941	1,148,270	1,172,270	1,257,600
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 1,094,941	\$ 1,148,270	\$ 1,172,270	\$ 1,257,600

AUTHORIZED PERSONNEL

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

OVERVIEW

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

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

BUDGET DETAIL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular	\$ 665,591	\$ 724,000	\$ 724,000	\$ 750,000
2102 Overtime	145	2,000	2,000	1,500
2107 Contingent Wages	0	7,800	7,800	35,000
2111 Retirement	101,036	104,800	104,800	114,900
2120 Social Security	46,065	56,100	56,100	58,100
2131 Insurance	52,526	54,600	54,600	53,400
2136 ICMA Retirement	12,985	25,370	25,370	26,600
TOTAL SALARIES & BENEFITS	878,348	974,670	974,670	1,039,500
SUPPLIES				
2202 Department Supplies	9,666	11,000	11,000	11,000
2215 Food, Meals	1,411	800	800	800
2219 Wearing Apparel	0	300	300	300
2239 Electrical Supplies & Light Fixtures	787	500	500	500
2241 Equipment Parts & Supplies	0	100	100	100
TOTAL SUPPLIES	11,864	12,700	12,700	12,700
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	22,322	25,000	25,000	50,000
2305 Special Services	1,506	1,500	1,500	1,500
2307 Utilities	15,599	13,500	13,500	15,000
2309 Postage	2,273	4,000	4,000	4,000
2310 Hire of Equipment	2,045	2,000	2,000	2,000
2311 Travel & Schools	7,176	9,400	9,400	9,400
2312 Advertising	0	500	500	500
2314 Printing & Binding	3,418	2,500	2,500	2,500
2320 R&M Buildings, Structures	5,380	2,500	2,500	2,500
2322 R&M Furniture & Fixtures	3,796	3,000	3,000	3,000
2324 R&M Machines & Equipment	10,388	12,000	12,000	12,000
2330 Dues, Memberships, Subscriptions	11,776	10,000	10,000	12,000
2364 Jefferson County Appraisal District	77,755	60,000	84,000	88,000
2369 Civil Service	41,295	15,000	15,000	3,000
TOTAL CONTRACTUAL	204,729	160,900	184,900	205,400
CAPITAL OUTLAY				
2407 Furniture & Fixtures	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 1,094,941	\$ 1,148,270	\$ 1,172,270	\$ 1,257,600

**PUBLIC SAFETY
FIRE DEPARTMENT (202)**

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 1,925,337	\$ 2,048,000	\$ 2,058,000	\$ 2,156,000
2200 Supplies	44,787	64,400	64,400	48,800
2300 Contractual Services	126,970	110,900	130,000	106,100
TOTAL EXPENSES	2,097,094	2,223,300	2,252,400	2,310,900
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 2,097,094	\$ 2,223,300	\$ 2,252,400	\$ 2,310,900

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	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 1,248,303	\$ 1,364,100	\$ 1,364,100	\$ 1,389,700
2102 Overtime	155,339	150,000	160,000	180,000
2111 Retirement	212,349	203,800	203,800	219,800
2120 Social Security	108,207	115,800	115,800	125,400
2131 Insurance	163,661	165,200	165,200	195,900
2136 ICMA Retirement	37,478	49,100	49,100	45,200
TOTAL SALARIES & BENEFITS	1,925,337	2,048,000	2,058,000	2,156,000
SUPPLIES				
2202 Department Supplies	6,439	9,600	9,600	8,500
2212 Chemicals	0	100	100	100
2215 Food, Meals	491	200	200	200
2219 Wearing Apparel	25	4,000	4,000	4,500
2221 Fuel	10,460	14,000	14,000	8,000
2236 Building Materials	352	500	500	500
2237 Personal Protective Equipment	2,453	15,500	15,500	6,500
2239 Electrical Supplies & Light Fixtures	404	300	300	300
2240 Motor Vehicle Parts & Supplies	4,787	5,000	5,000	5,000
2241 Equipment Parts & Supplies	1,373	1,200	1,200	1,200
2281 Minor Tools & Apparatus	18,003	14,000	14,000	14,000
TOTAL SUPPLIES	44,787	64,400	64,400	48,800
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	0	1,200	1,200	1,200
2305 Special Services	18,740	9,400	12,000	9,400
2307 Utilities	24,152	17,000	17,000	17,000
2309 Postage	786	800	800	800
2310 Hire of Equipment	1,906	1,600	1,600	1,500
2311 Travel & Schools	11,248	10,500	10,500	10,500
2312 Advertising	0	200	200	200
2314 Printing & Binding	0	200	200	200
2315 Uniform Maintenance	0	500	500	500
2317 Life Insurance - Volunteer Firefighters	5,416	12,500	12,500	12,500
2320 R&M Buildings, Structures	3,517	4,000	4,000	3,000
2321 R&M Radio & Communication Equipment	130	2,000	2,000	2,000
2322 R&M Furniture & Fixtures	1,836	2,000	2,000	2,000
2323 R&M Motor Vehicles	21,649	30,000	37,000	27,000
2324 R&M Machines & Equipment	3,403	4,200	4,200	5,000
2327 Licenses & Permits	4,404	2,800	2,800	2,800
2330 Dues, Memberships, Subscriptions	1,907	3,000	3,000	3,000
2334 Volunteer Fire Department	7,500	7,500	7,500	7,500
2385 Program Expense	20,376	1,500	11,000	0
TOTAL CONTRACTUAL	126,970	110,900	130,000	106,100
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
2416 Radio & Communication Equipment	0	0	0	0
2451 Specialized Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 2,097,094	\$ 2,223,300	\$ 2,252,400	\$ 2,310,900

**PUBLIC SAFETY
POLICE DEPARTMENT (301)**

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 3,473,808	\$ 3,456,700	\$ 3,536,700	\$ 3,625,500
2200 Supplies	134,610	131,150	158,950	123,800
2300 Contractual Services	104,779	91,650	91,650	79,200
TOTAL EXPENSES	3,713,197	3,679,500	3,787,300	3,828,500
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 3,713,197	\$ 3,679,500	\$ 3,787,300	\$ 3,828,500

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 2,283,865	\$ 2,334,600	\$ 2,334,600	\$ 2,312,700
2102 Overtime	279,060	200,000	280,000	250,000
2107 Extra Help	1,801	8,700	8,700	8,700
2111 Retirement	383,079	373,300	373,300	399,600
2115 Contingent Wages	0	0	0	115,000
2120 Social Security	198,279	194,600	194,600	196,700
2131 Insurance	248,104	262,200	262,200	268,000
2136 ICMA Retirement	79,620	83,300	83,300	74,800
TOTAL SALARIES & BENEFITS	3,473,808	3,456,700	3,536,700	3,625,500
SUPPLIES				
2202 Department Supplies	26,526	18,000	21,000	19,000
2215 Food, Meals	1,479	1,000	1,000	1,500
2219 Wearing Apparel	11,636	20,000	20,000	20,000
2221 Fuel	59,817	70,000	70,000	60,000
2224 Investigative Support	8,144	6,000	6,000	3,500
2236 Materials	9	200	200	650
2239 Electrical Supplies & Light Fixtures	0	250	250	0
2240 Motor Vehicle Parts & Supplies	15,907	14,000	17,000	7,000
2241 Equipment Parts & Supplies	920	500	500	500
2281 Minor Tools & Apparatus	10,172	1,200	6,000	10,650
2290 K-9 Program/Support	0	0	17,000	1,000
TOTAL SUPPLIES	134,610	131,150	158,950	123,800
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	1,945	4,500	4,500	1,000
2305 Special Services	12,441	9,000	9,000	8,000
2307 Utilities	25,406	27,000	27,000	25,000
2309 Postage	1,592	1,600	1,600	1,600
2310 Hire of Equipment	237	3,000	3,000	1,000
2311 Travel & Schools	14,193	10,000	10,000	10,000
2312 Advertising	0	500	500	0
2314 Printing & Binding	903	500	500	1,000
2315 Uniform Maintenance	56	1,800	1,800	500
2320 R&M Buildings, Structures	4,393	2,500	2,500	2,500
2321 R&M Radio & Communication Equipment	397	1,800	1,800	1,800
2322 R&M Furniture & Fixtures	210	2,000	2,000	2,000
2323 R&M Motor Vehicles	9,202	3,000	3,000	3,000
2324 R&M Machines & Equipment	7,119	4,000	4,000	4,000
2327 Licenses and Permits	0	500	500	250
2330 Dues, Memberships, Subscriptions	3,125	3,650	3,650	2,550
2377 Animal Shelter/Crematorium	14,664	15,000	15,000	15,000
2378 County Jail Fees	1,059	0	0	0
2385 Program Expense	7,837	1,300	1,300	0
TOTAL CONTRACTUAL	104,779	91,650	91,650	79,200
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 3,713,197	\$ 3,679,500	\$ 3,787,300	\$ 3,828,500

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET SUMMARY	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
2200 Supplies	\$ 3,254	\$ 1,200	\$ 9,200	\$ 6,320
2300 Contractual Services	366	3,800	3,800	0
TOTAL EXPENSES	3,620	5,000	13,000	6,320
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 3,620	\$ 5,000	\$ 13,000	\$ 6,320

OVERVIEW

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

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET DETAIL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SUPPLIES				
2202 Department Supplies	\$ 3,254	\$ 0	\$ 8,000	\$ 500
2215 Food, Meals	0	0	0	1,000
2241 Equipment	0	1,200	1,200	4,820
TOTAL SUPPLIES	3,254	1,200	9,200	6,320
CONTRACTUAL SERVICES				
2311 Travel & Schools	0	1,800	1,800	0
2314 Printing & Binding	0	0	0	0
2321 R&M Radio & Communication Equipment	366	2,000	2,000	0
2330 Dues, Memberships, Subscriptions	0	0	0	0
TOTAL CONTRACTUAL	366	3,800	3,800	0
2416 Radio & Communication Equipment	0	0	0	0
GRAND TOTAL	\$ 3,620	\$ 5,000	\$ 13,000	\$ 6,320

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

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
EXPENSES				
2100 Salaries & Benefits	\$ 1,017,382	\$ 1,106,800	\$ 1,111,800	\$ 1,079,100
2200 Supplies	132,582	93,450	93,450	111,450
2300 Contractual Services	23,620	40,550	52,500	32,550
TOTAL EXPENSES	1,173,584	1,240,800	1,257,750	1,223,100
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 1,173,584	\$ 1,240,800	\$ 1,257,750	\$ 1,223,100

AUTHORIZED PERSONNEL

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

OVERVIEW

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

PUBLIC WORKS
STREETS & DRAINAGE (402)

BUDGET DETAIL	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 714,461	\$ 758,700	\$ 758,700	\$ 729,600
2102 Overtime	7,862	5,000	10,000	10,000
2107 Extra Help	17,102	42,800	42,800	42,800
2111 Retirement	109,955	114,100	114,100	117,000
2120 Social Security	56,598	61,700	61,700	59,900
2131 Insurance	90,970	101,800	101,800	105,400
2136 ICMA Retirement	20,434	22,700	22,700	14,400
TOTAL SALARIES & BENEFITS	1,017,382	1,106,800	1,111,800	1,079,100
SUPPLIES				
2202 Department Supplies	5,557	4,300	4,300	4,300
2212 Chemicals	516	500	500	500
2215 Food, Meals	1,543	1,700	1,700	1,700
2219 Wearing Apparel	1,841	3,050	3,050	3,050
2221 Fuel	21,344	22,000	22,000	12,000
2234 Traffic & Street Signs	5,708	10,000	10,000	10,000
2236 Street/Sidewalk/Building Materials	76,764	30,000	30,000	58,000
2240 Motor Vehicle Parts & Supplies**	12,129	6,000	6,000	6,000
2241 Equipment Parts & Supplies	2,743	6,000	6,000	6,000
2249 Storm Sewers	2,375	7,000	7,000	7,000
2281 Minor Tools & Apparatus	2,062	2,900	2,900	2,900
TOTAL SUPPLIES	132,582	93,450	93,450	111,450
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	7,437	7,000	7,000	7,000
2305 Special Services	0	0	0	0
2309 Postage	400	500	500	500
2310 Hire of Equipment	4,366	10,000	10,000	10,000
2311 Travel & Schools	890	5,000	5,000	5,000
2321 R&M Radio & Communication Equipment	0	1,000	1,000	1,000
2323 R&M Motor Vehicles **	7,831	2,150	9,000	2,150
2324 R&M Machines & Equipment	0	900	6,000	900
2327 Licenses & Permits	234	1,000	1,000	1,000
2330 Dues, Memberships, Subscriptions	720	1,000	1,000	1,000
2336 Signal Systems	1,742	500	500	500
2365 Sidewalk Repairs	0	10,000	10,000	2,000
2370 Tree Trimming	0	1,500	1,500	1,500
TOTAL CONTRACTUAL	23,620	40,550	52,500	32,550
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
2451 Specialized Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 1,173,584	\$ 1,240,800	\$ 1,257,750	\$ 1,223,100

**PUBLIC WORKS
INSPECTIONS (404)**

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 163,577	\$ 171,800	\$ 171,800	\$ 141,560
2200 Supplies	3,570	4,500	4,500	3,700
2300 Contractual Services	7,323	16,200	16,200	21,300
TOTAL EXPENSES	174,470	192,500	192,500	166,560
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 174,470	\$ 192,500	\$ 192,500	\$ 166,560

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular	\$ 119,859	\$ 121,900	\$ 121,900	\$ 95,500
2102 Overtime	0	0	0	0
2107 Extra Help	2,782	8,000	8,000	8,000
2111 Retirement	18,119	18,200	18,200	15,100
2120 Social Security	9,290	9,900	9,900	7,900
2131 Insurance	12,906	13,100	13,100	14,360
2136 ICMA Retirement	621	700	700	700
TOTAL SALARIES & BENEFITS	163,577	171,800	171,800	141,560
SUPPLIES				
2202 Department Supplies	1,262	1,400	1,400	1,000
2215 Food, Meals	0	0	0	200
2219 Wearing Apparel	78	300	300	300
2221 Fuel	1,733	2,200	2,200	1,000
2240 Motor Vehicle Parts & Supplies	398	500	500	700
2241 Equipment Parts & Supplies	0	0	0	300
2281 Minor Tools & Apparatus	99	100	100	200
TOTAL SUPPLIES	3,570	4,500	4,500	3,700
CONTRACTUAL SERVICES				
2302 Consultants & Professional Services	0	300	300	300
2305 Special Services	1,125	0	0	1,000
2309 Postage	2,500	3,000	3,000	2,000
2311 Travel & Schools	1,254	1,500	1,500	6,000
2314 Printing & Binding	0	300	300	500
2321 R&M Radio & Communication Equipme	0	100	100	0
2323 R&M Motor Vehicles	22	200	200	250
2324 R&M Machines and Equipment	0	250	250	250
2326 Demolition	1,875	10,000	10,000	10,000
2327 Licenses & Permits	371	250	250	500
2330 Dues, Memberships, Subscriptions	176	300	300	500
TOTAL CONTRACTUAL	7,323	16,200	16,200	21,300
CAPITAL				
2410 Motor Vehicles	0	0	0	0
TOTAL CAPITAL	0	0	0	0
GRAND TOTAL	\$ 174,470	\$ 192,500	\$ 192,500	\$ 166,560

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

<u>BUDGET SUMMARY</u>	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
2100 Salaries & Benefits	\$ 172,449	\$ 162,800	\$ 165,800	\$ 174,200
2200 Supplies	39,728	47,500	47,500	40,700
2300 Contractual Services	32,805	27,200	33,200	33,100
TOTAL EXPENSES	244,982	237,500	246,500	248,000
2400 Capital Outlay	0	0	16,220	0
GRAND TOTAL	\$ 244,982	\$ 237,500	\$ 262,720	\$ 248,000

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 119,523	\$ 117,300	\$ 117,300	\$ 120,400
2102 Overtime	4,587	1,000	4,000	5,000
2111 Retirement	18,769	17,700	17,700	19,800
2120 Social Security	9,608	9,000	9,000	9,600
2131 Insurance	15,787	14,100	14,100	15,600
2136 ICMA Retirement	4,175	3,700	3,700	3,800
TOTAL SALARIES & BENEFITS	172,449	162,800	165,800	174,200
SUPPLIES				
2202 Department Supplies	8,199	11,000	11,000	9,000
2215 Food, Meals	0	100	100	100
2219 Wearing Apparel	60	500	500	500
2221 Fuel	2,979	2,200	2,200	1,800
2236 Street/Sidewalk/Building Materials	0	2,100	2,100	1,000
2239 Electrical Supplies & Light Fixtures	0	100	100	100
2240 Motor Vehicle Parts & Supplies	22,420	25,000	25,000	22,700
2241 Equipment Parts & Supplies	3,219	3,000	3,000	3,000
2281 Minor Tools & Apparatus	2,851	3,500	3,500	2,500
TOTAL SUPPLIES	39,728	47,500	47,500	40,700
CONTRACTUAL SERVICES				
2305 Special Services	561	200	200	200
2307 Utilities	18,310	20,000	20,000	27,000
2310 Hire of Equipment	530	500	500	500
2311 Travel & Schools	1,285	100	100	100
2315 Uniform Maintenance	3,788	2,200	2,200	1,000
2320 R&M Buildings, Structures	1,049	2,000	2,000	2,000
2322 R&M Furniture & Fixtures	1,224	200	200	300
2323 R&M Motor Vehicles	2,456	500	500	500
2324 R&M Machines & Equipment	3,373	1,500	7,500	1,500
2330 Dues, Memberships, Subscriptions	229	0	0	0
TOTAL CONTRACTUAL	32,805	27,200	33,200	33,100
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	16,220	0
TOTAL CAPITAL OUTLAY	0	0	16,220	0
GRAND TOTAL	\$ 244,982	\$ 237,500	\$ 262,720	\$ 248,000

**PUBLIC WORKS
PARKS (501)**

<i>BUDGET SUMMARY</i>	<i>2021-2022 ACTUAL</i>	<i>2022-2023 BUDGET</i>	<i>2022-2023 AMENDED</i>	<i>2023-2024 PROPOSED</i>
2100 Salaries & Benefits	\$ 141,723	\$ 149,600	\$ 149,600	\$ 163,720
2200 Supplies	25,063	40,600	40,600	36,800
2300 Contractual Services	23,872	19,200	24,050	19,200
TOTAL EXPENSES	190,658	209,400	214,250	219,720
2400 Capital Outlay	0	0	0	13,000
GRAND TOTAL	\$ 190,658	\$ 209,400	\$ 214,250	\$ 232,720

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 98,919	\$ 103,900	\$ 103,900	\$ 110,000
2102 Overtime	3,457	3,000	3,000	3,000
2107 Extra Help	0	2,000	2,000	1,800
2111 Retirement	15,540	16,000	16,000	17,900
2120 Social Security	7,984	8,400	8,400	8,900
2131 Insurance	13,561	14,000	14,000	22,000
2136 ICMA Retirement	2,262	2,300	2,300	120
TOTAL SALARIES & BENEFITS	141,723	149,600	149,600	163,720
SUPPLIES				
2202 Department Supplies	6,237	8,500	8,500	8,500
2212 Chemicals	615	1,600	1,600	1,600
2215 Food, Meals	0	100	100	100
2219 Wearing Apparel	422	700	700	700
2221 Fuel	5,450	5,800	5,800	5,000
2236 Street/Sidewalk/Building Materials	2,251	5,000	5,000	5,000
2239 Electrical Supplies & Light Fixtures	0	300	300	300
2240 Motor Vehicle Parts & Supplies	1,653	700	700	700
2241 Equipment Parts & Supplies	6,789	4,100	4,100	4,100
2263 Playground Equipment Supplies	0	10,000	10,000	7,000
2281 Minor Tools & Apparatus	1,646	3,800	3,800	3,800
TOTAL SUPPLIES	25,063	40,600	40,600	36,800
CONTRACTUAL SERVICES				
2305 Special Services	0	200	200	200
2307 Utilities	15,800	14,000	14,000	14,000
2309 Postage	150	200	200	200
2310 Hire of Equipment	0	1,500	1,500	1,500
2311 Travel & Schools	890	400	400	400
2320 R&M Buildings, Structures	0	500	500	500
2322 R&M Furniture & Fixtures	2,990	500	3,000	500
2323 R&M Motor Vehicles	15	500	500	500
2324 R&M Machines & Equipment	3,347	650	3,000	650
2327 Licenses & Permits	0	100	100	100
2330 Dues, Memberships, Subscriptions	180	50	50	50
2370 Tree Trimming	500	600	600	600
TOTAL CONTRACTUAL	23,872	19,200	24,050	19,200
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
2412 Park Equipment	0	0	0	13,000
TOTAL CAPITAL OUTLAY	0	0	0	13,000
GRAND TOTAL	\$ 190,658	\$ 209,400	\$ 214,250	\$ 232,720

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

<u>BUDGET SUMMARY</u>	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
2100 Salaries & Benefits	\$ 100,080	\$ 104,200	\$ 104,200	\$ 110,170
2200 Supplies	733	3,100	3,100	3,500
2300 Contractual Services	20,522	30,900	30,900	26,500
TOTAL EXPENSES	121,335	138,200	138,200	140,170
2400 Capital Outlay	0	0	0	0
GRAND TOTAL	\$ 121,335	\$ 138,200	\$ 138,200	\$ 140,170

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular	\$ 71,863	\$ 72,800	\$ 72,800	\$ 76,400
2102 Overtime	355	1,000	1,000	1,000
2107 Extra Help	1,222	3,400	3,400	3,380
2111 Retirement	10,864	11,000	11,000	12,240
2120 Social Security	5,759	5,900	5,900	6,180
2131 Insurance	7,042	7,100	7,100	7,870
2136 ICMA Retirement	2,975	3,000	3,000	3,100
TOTAL SALARIES & BENEFITS	100,080	104,200	104,200	110,170
SUPPLIES				
2202 Department Supplies	733	1,000	1,000	1,300
2219 Wearing Apparel	0	50	50	50
2236 Materials	0	100	100	200
2239 Electrical Supplies & Light Fixtures	0	450	450	450
2241 Equipment Parts & Supplies	0	1,500	1,500	1,500
TOTAL SUPPLIES	733	3,100	3,100	3,500
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	0	100	100	100
2305 Special Services	348	1,000	1,000	1,000
2307 Utilities	11,565	9,000	9,000	10,000
2309 Postage	125	300	300	300
2311 Travel & Schools	0	500	500	500
2314 Printing & Binding	0	200	200	200
2320 R&M Buildings, Structures	2,463	1,755	1,755	2,500
2322 R&M Furniture & Fixtures	1,387	2,000	2,000	2,000
2324 R&M Machines & Equipment	1,473	11,000	11,000	9,850
2330 Dues & Subscriptions	20	45	45	50
2385 Program Expense	3,141	5,000	5,000	0
TOTAL CONTRACTUAL	20,522	30,900	30,900	26,500
TOTAL CAPITAL OUTLAY	0	0	0	0
GRAND TOTAL	\$ 121,335	\$ 138,200	\$ 138,200	\$ 140,170

**COMMUNITY ENRICHMENT
LIBRARY (700)**

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 515,605	\$ 534,800	\$ 534,800	\$ 551,780
2200 Supplies	48,725	47,830	47,830	47,360
2300 Contractual Services	70,953	67,930	67,930	66,440
TOTAL EXPENSES	635,283	650,560	650,560	665,580
2400 Capital Outlay	2,050	500	500	500
GRAND TOTAL	\$ 637,333	\$ 651,060	\$ 651,060	\$ 666,080

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular	\$ 374,161	\$ 389,700	\$ 389,700	\$ 394,050
2102 Overtime	1,505	1,500	1,500	4,100
2107 Extra Help	1,953	3,200	3,200	3,200
2111 Retirement	49,992	51,000	51,000	54,460
2120 Social Security	29,180	30,100	30,100	30,470
2131 Insurance	50,316	52,500	52,500	58,520
2136 ICMA Retirement	8,498	6,800	6,800	6,980
TOTAL SALARIES & BENEFITS	515,605	534,800	534,800	551,780
SUPPLIES				
2202 Department Supplies	10,303	10,000	10,000	10,000
2215 Food, Meals	122	200	200	250
2236 Building Material	0	0	0	250
2239 Electrical Supplies & Light Fixtures	244	1,250	1,250	1,250
2241 Equipment Parts & Supplies	421	700	700	700
2272 Library Materials	37,275	35,680	35,680	34,910
2281 Minor Tools & Apparatus	360	0	0	0
TOTAL SUPPLIES	48,725	47,830	47,830	47,360
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	253	130	130	250
2305 Special Services	2,215	2,800	2,800	1,140
2307 Utilities	19,643	20,000	20,000	24,000
2309 Postage	2,000	3,000	3,000	2,100
2310 Hire of Equipment	4,800	5,000	5,000	5,000
2311 Travel & Schools	3,934	2,500	2,500	350
2320 R&M Buildings, Structures	6,090	9,700	9,700	10,000
2322 R&M Furniture & Fixtures	1,074	700	700	700
2324 R&M Machines & Equipment	8,023	2,700	2,700	2,800
2330 Dues, Memberships, Subscriptions	215	150	150	800
2376 HALAN Annual Fees	16,738	19,900	19,900	16,000
2382 Summer Reading Programs	104	0	0	1,550
2385 Program Expense	5,864	1,350	1,350	1,750
TOTAL CONTRACTUAL	70,953	67,930	67,930	66,440
CAPITAL OUTLAY				
2474 Library Memorials	2,050	500	500	500
TOTAL CAPITAL OUTLAY	2,050	500	500	500
GRAND TOTAL	\$ 637,333	\$ 651,060	\$ 651,060	\$ 666,080

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

BUDGET SUMMARY	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
2200 Supplies	0	0	0	0
2300 Contractual Services	\$ 76,920	\$ 94,200	\$ 94,200	\$ 92,200
TOTAL EXPENSES	76,920	94,200	94,200	92,200
GRAND TOTAL	\$ 76,920	\$ 94,200	\$ 94,200	\$ 92,200

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>	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2202 Supplies	\$ 0	\$ 0	\$ 0	\$ 0
 CONTRACTUAL SERVICES				
2303 Legal Fees	39,546	55,000	55,000	52,000
2311 Travel & Schools	624	1,400	1,400	0
2330 Dues & Subscriptions	0	100	100	100
2353 Court Allowance	0	100	100	100
2371 Court Prosecutor	10,000	9,600	9,600	11,000
2372 City Judge	26,750	28,000	28,000	29,000
TOTAL CONTRACTUAL	76,920	94,200	94,200	92,200
 GRAND TOTAL	 \$ 76,920	 \$ 94,200	 \$ 94,200	 \$ 92,200

GENERAL FUND - CONTINGENT (901)

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries	\$ 0	\$ 205,870	\$ 0	\$ 0
2200 Supplies	0	5,000	5,000	5,000
2300 Contractual Services	2,145,123	2,079,900	2,843,500	2,522,800
TOTAL EXPENSES	2,145,123	2,290,770	2,848,500	2,527,800
2400 Capital Outlay	125,899	116,000	116,000	130,000
2600 Transfers	132,500	132,000	132,000	132,500
GRAND TOTAL	\$ 2,403,522	\$ 2,538,770	\$ 3,096,500	\$ 2,790,300

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	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
SALARIES & BENEFITS				
2115 Contingent Wages	\$ 0	\$ 205,870	\$ 0	\$ 0
TOTAL SALARIES & BENEFITS	0	205,870	0	0
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	43,130	40,000	40,000	40,000
2304 Information Support System	75,115	110,000	110,000	110,000
2305 Special Services	16,121	15,000	15,000	20,000
2308 Telephone	52,664	50,000	50,000	50,000
2312 Advertising	6,637	5,000	5,000	6,000
2316 Workers Compensation Insurance	74,402	80,000	80,000	90,000
2318 Insurance	555,707	560,000	1,300,000	950,000
2320 Leased Building Expenses	7,886	30,000	30,000	30,000
2324 R&M Machines & Equipment	0	1,000	1,000	1,000
2325 Repairs Insurance	17,200	10,000	10,000	10,000
2329 Janitorial Services	50,826	50,000	50,000	50,000
2330 Dues, Memberships, Subscriptions	4,205	5,000	5,000	8,000
2333 MCML	492,665	500,000	515,000	536,900
2338 Retiree Insurance Premium -City	495,000	325,000	325,000	325,000
2341 Chamber of Commerce	8,400	8,400	17,000	16,400
2345 Riverfest Contributions	2,775	45,000	45,000	55,000
2349 Ball Leagues	0	5,000	5,000	5,000
2356 Stormwater Management	18,320	15,000	15,000	20,000
2357 Street and Traffic Utilities	145,907	150,000	150,000	144,000
2358 Public Safety Radio System	23,857	30,000	30,000	25,000
2368 Employee Assistance Program	5,110	5,500	5,500	5,500
2380 Contingent	49,196	30,000	30,000	20,000
2385 Program Expense	0	0	0	0
2390 Riverfront Development Authority	0	10,000	10,000	5,000
TOTAL CONTRACTUAL	2,145,123	2,079,900	2,843,500	2,522,800
CAPITAL OUTLAY				
2410 Motor Vehicles	117,499	116,000	116,000	55,000
2451 Specialized Equipment	8,400	0	0	75,000
TOTAL CAPITAL OUTLAY	125,899	116,000	116,000	130,000
TRANSFERS				
2611 Transfer to W/S #11	0	0	0	0
2614 Transfer to Sick Leave #14	132,500	132,000	132,000	132,500
2626 Transfer to W/S #26	0	0	0	0
TOTAL TRANSFERS	132,500	132,000	132,000	132,500
GRAND TOTAL	\$ 2,403,522	\$ 2,538,770	\$ 3,096,500	\$ 2,790,300

**WATER AND SEWER FUND
BUDGET SUMMARY**

FISCAL YEAR 2023-2024

RESOURCES

Water Service	\$ 2,340,000
Sewer Service	1,650,000
Other	<u>107,000</u>

GRAND TOTAL RESOURCES AND RESERVES \$ 4,113,000

EXPENDITURES

Operating Expenses	\$ 3,690,000
Capital	100,000
Transfers	<u>323,000</u>

GRAND TOTAL EXPENDITURES \$ 4,113,000

USE OF FUND BALANCE \$ 0

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

	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
OPERATING REVENUE				
1417 Water Service	\$ 2,077,909	\$ 2,200,000	\$ 2,200,000	\$ 2,340,000
1419 Sewer Service	1,509,116	1,550,000	1,550,000	1,650,000
1423 Penalty	46,705	55,000	60,000	60,000
1462 Turn on, Cutoff and Transfer Fees	3,665	4,000	4,000	7,000
1463 Sewer Taps	19,809	14,000	14,000	14,000
1467 Water Taps	35,053	22,000	35,000	30,000
TOTAL OPERATING REVENUE	3,692,257	3,845,000	3,863,000	4,101,000
OTHER RESOURCES				
1601 Interest Income	0	5,000	5,000	5,000
1606 Insurance Claims	0	1,500	1,500	1,500
1612 Sale of Salvage	0	500	500	500
1641 Over/Short	0	0	0	0
1651 Miscellaneous Income	2,137	5,000	5,000	5,000
TOTAL OTHER RESOURCES	2,137	12,000	12,000	12,000
1700 Developer Contributions	218,785	0	0	0
TOTAL OTHER RESOURCES	218,785	0	0	0
TOTAL CURRENT RESOURCES	\$ 3,913,179	\$ 3,857,000	\$ 3,875,000	\$ 4,113,000

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

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 ADOPTED	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 1,863,326	\$ 1,877,600	\$ 1,893,900	\$ 1,886,800
2200 Supplies	495,864	807,100	813,600	736,400
2300 Contractual Services	939,465	826,500	979,500	1,066,800
TOTAL EXPENSES	3,298,655	3,511,200	3,687,000	3,690,000
2400 Capital Outlay	117,831	110,000	178,000	100,000
2600 Transfers	323,000	323,000	323,000	323,000
GRAND TOTAL	\$ 3,739,486	\$ 3,944,200	\$ 4,188,000	\$ 4,113,000

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

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
601 Supply and Purification	\$ 1,232,831	\$ 1,331,900	\$ 1,387,900	\$ 1,499,400
603 Water and Sewer Maintenance	798,987	949,600	944,400	862,900
604 Accounting and Collections	308,091	278,900	300,900	307,000
607 Wastewater Plant	1,076,577	1,060,800	1,231,800	1,120,700
901 Contingency	323,000	323,000	323,000	323,000
GRAND TOTAL	\$ 3,739,486	\$ 3,944,200	\$ 4,188,000	\$ 4,113,000

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

DEPARTMENT	Salaries & Materials & Contractual					TOTAL
	Benefits	Supplies	Services	Capital	Transfers	
Supply and Purification	\$ 661,200	\$ 482,600	\$ 330,600	\$ 25,000	\$ -	\$ 1,499,400
Water and Sewer Maintenan	621,500	148,000	43,400	50,000	-	862,900
Accounting and Collections	196,200	2,000	108,800	-	-	307,000
Wastewater Plant	407,900	103,800	584,000	25,000	-	1,120,700
Contingency	-	-	-	-	323,000	323,000
GRAND TOTAL EXPENSES	\$ 1,886,800	\$ 736,400	\$ 1,066,800	\$ 100,000	\$ 323,000	\$ 4,113,000

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

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 593,053	\$ 610,200	\$ 635,200	\$ 661,200
2200 Supplies	443,980	511,400	514,400	482,600
2300 Contractual Services	195,798	185,300	213,300	330,600
TOTAL EXPENSES	1,232,831	1,306,900	1,362,900	1,474,400
2400 Capital Outlay	0	25,000	25,000	25,000
GRAND TOTAL	\$ 1,232,831	\$ 1,331,900	\$ 1,387,900	\$ 1,499,400

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 349,738	\$ 398,700	\$ 398,700	\$ 406,600
2102 Overtime	83,966	50,000	75,000	75,000
2111 Retirement	65,453	67,000	67,000	76,200
2120 Social Security	33,775	34,300	34,300	36,800
2131 Insurance	46,408	47,100	47,100	52,300
2136 ICMA Retirement	13,713	13,100	13,100	14,300
TOTAL SALARIES & BENEFITS	593,053	610,200	635,200	661,200
SUPPLIES				
2202 Department Supplies	10,232	10,000	10,000	9,200
2211 Purchased Water Supply	199,895	230,000	230,000	205,000
2212 Chemicals	204,454	250,000	250,000	250,000
2219 Wearing Apparel	952	1,000	1,000	1,000
2221 Fuel	1,484	4,000	4,000	4,000
2236 Street/Sidewalk/Building Materials	324	200	200	200
2239 Electrical Supplies & Light Fixtures	0	500	500	500
2240 Motor Vehicle Parts & Supplies	392	200	200	200
2241 Equipment Parts & Supplies	25,814	15,000	18,000	12,000
2281 Minor Tools & Apparatus	433	500	500	500
TOTAL SUPPLIES	443,980	511,400	514,400	482,600
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	0	500	500	500
2305 Special Services	13,811	15,000	15,000	15,000
2307 Utilities	76,720	60,000	60,000	60,000
2309 Postage	308	1,500	1,500	1,500
2310 Hire of Equipment	720	500	500	500
2311 Travel & Schools	4,030	2,000	2,000	2,000
2314 Printing & Binding	0	1,000	1,000	1,000
2316 Workers Comp. Insurance	8,000	8,700	8,700	8,700
2318 Property Insurance	39,817	50,000	70,000	200,000
2320 R&M Buildings	137	200	200	200
2321 R&M Radio & Communication Equipment	0	0	0	0
2322 R&M Furniture, Fixtures	105	200	200	500
2323 R&M Motor Vehicles	22	200	200	200
2324 R&M Machines & Equipment	38,570	30,000	38,000	25,000
2327 Licenses & Permits	13,198	15,000	15,000	15,000
2330 Dues, Memberships, Subscriptions	360	500	500	500
TOTAL CONTRACTUAL	195,798	185,300	213,300	330,600
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	\$ 1,232,831	\$ 1,331,900	\$ 1,387,900	\$ 1,499,400

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

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 704,587	\$ 691,400	\$ 682,700	\$ 621,500
2200 Supplies	26,575	154,800	158,300	148,000
2300 Contractual Services	17,912	43,400	43,400	43,400
TOTAL EXPENSES	749,074	889,600	884,400	812,900
2400 Capital Outlay	49,913	60,000	60,000	50,000
GRAND TOTAL	\$ 798,987	\$ 949,600	\$ 944,400	\$ 862,900

AUTHORIZED PERSONNEL

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

OVERVIEW

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

WATER AND SEWER FUND

WATER AND SEWER MAINTENANCE (603)

BUDGET DETAIL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 488,077	\$ 472,100	\$ 472,100	\$ 423,800
2102 Overtime	12,894	13,000	19,000	13,000
2107 Extra Help	0	2,000	2,000	2,000
2111 Retirement	75,972	72,500	72,500	69,100
2120 Social Security	37,891	37,300	37,300	33,600
2131 Insurance	78,553	84,700	70,000	67,500
2136 ICMA Retirement	11,200	9,800	9,800	12,500
TOTAL SALARIES & BENEFITS	704,587	691,400	682,700	621,500
SUPPLIES				
2202 Department Supplies	829	3,000	3,000	2,200
2212 Chemicals	105	1,000	1,000	1,000
2215 Food, Meals	1,388	1,500	1,500	1,500
2219 Wearing Apparel	1,597	4,300	4,300	4,300
2221 Fuel	19,861	23,000	23,000	23,000
2236 Street/Sidewalk/Building Materials	2,018	15,000	15,000	15,000
2240 Motor Vehicle Parts & Supplies	6,409	5,500	9,000	5,500
2241 Equipment Parts & Supplies	709	9,000	9,000	9,000
2242 Water Mains	(18,861)	75,000	75,000	70,000
2245 Sewer Mains	11,529	13,000	13,000	13,000
2281 Minor Tools & Apparatus	991	4,500	4,500	3,500
TOTAL SUPPLIES	26,575	154,800	158,300	148,000
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	2,455	1,500	1,500	1,500
2305 Special Services	481	5,000	5,000	5,000
2309 Postage	250	500	500	500
2310 Hire of Equipment	520	1,200	1,200	1,200
2311 Travel & Schools	2,280	3,000	3,000	3,000
2312 Advertising	0	300	300	300
2314 Printing & Binding	0	200	200	200
2316 Workers Comp. Insurance	9,000	9,700	9,700	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	1,369	5,000	5,000	5,000
2324 R&M Machines & Equipment	0	3,000	3,000	3,000
2327 Licenses & Permits	837	1,500	1,500	1,500
2330 Dues, Memberships, Subscriptions	720	1,000	1,000	1,000
2331 Water Tower Inspections	0	0	0	0
TOTAL CONTRACTUAL	17,912	43,400	43,400	43,400
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	0	0
2451 Specialized Equipment	49,913	60,000	60,000	50,000
TOTAL CAPITAL OUTLAY	49,913	60,000	60,000	50,000
GRAND TOTAL	\$ 798,987	\$ 949,600	\$ 944,400	\$ 862,900

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

	<i>2021-2022</i>	<i>2022-2023</i>	<i>2022-2023</i>	<i>2023-2024</i>
	<i>ACTUAL</i>	<i>BUDGET</i>	<i>AMENDED</i>	<i>PROPOSED</i>
<i>BUDGET SUMMARY</i>				
2100 Salaries & Benefits	\$ 198,644	\$ 190,100	\$ 190,100	\$ 196,200
2200 Supplies	951	2,000	2,000	2,000
2300 Contractual Services	101,163	86,800	108,800	108,800
TOTAL EXPENSES	300,758	278,900	300,900	307,000
2400 Capital Outlay	7,333	0	0	0
TOTAL EXPENSES	7,333	0	0	0
GRAND TOTAL	\$ 308,091	\$ 278,900	\$ 300,900	\$ 307,000

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	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
SALARIES & BENEFITS				
2101 Regular	\$ 144,518	\$ 132,700	\$ 132,700	\$ 135,400
2102 Overtime	38	2,000	2,000	2,000
2107 Extra Help	636	5,000	5,000	5,000
2111 Retirement	21,899	20,100	20,100	21,700
2120 Social Security	11,603	10,700	10,700	10,900
2131 Insurance	14,718	14,200	14,200	15,700
2136 ICMA Retirement	5,232	5,400	5,400	5,500
TOTAL SALARIES & BENEFITS	198,644	190,100	190,100	196,200
SUPPLIES				
2202 Department Supplies	951	2,000	2,000	2,000
TOTAL SUPPLIES	951	2,000	2,000	2,000
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	10,878	11,500	11,500	11,500
2305 Special Services	66,400	40,000	60,000	60,000
2309 Postage	21,030	21,000	23,000	23,000
2310 Hire of Equipment	0	0	0	0
2311 Travel & Schools	1,263	1,500	1,500	1,500
2314 Printing & Binding	1,592	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	101,163	86,800	108,800	108,800
CAPITAL OUTLAY				
2454 Computer Equipment	7,333	0	0	0
TOTAL CAPITAL OUTLAY	7,333	0	0	0
GRAND TOTAL	\$ 308,091	\$ 278,900	\$ 300,900	\$ 307,000

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

	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
BUDGET SUMMARY				
2100 Salaries & Benefits	\$ 367,042	\$ 385,900	\$ 385,900	\$ 407,900
2200 Supplies	24,358	138,900	138,900	103,800
2300 Contractual Services	624,592	511,000	614,000	584,000
TOTAL EXPENSES	1,015,992	1,035,800	1,138,800	1,095,700
2400 Capital Outlay	60,585	25,000	93,000	25,000
GRAND TOTAL	\$ 1,076,577	\$ 1,060,800	\$ 1,231,800	\$ 1,120,700

AUTHORIZED PERSONNEL

Wastewater Treatment Plant Supervisor
Wastewater Treatment Plant Operator (3)

OVERVIEW

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

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

BUDGET DETAIL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
SALARIES & BENEFITS				
2101 Regular Earnings	\$ 256,915	\$ 262,400	\$ 262,400	\$ 272,600
2102 Overtime	6,315	15,000	15,000	15,000
2111 Retirement	40,012	41,400	41,400	45,500
2120 Social Security	20,686	21,200	21,200	22,000
2131 Insurance	35,966	39,800	39,800	44,300
2136 ICMA Retirement	7,148	6,100	6,100	8,500
TOTAL SALARIES & BENEFITS	367,042	385,900	385,900	407,900
SUPPLIES				
2202 Department Supplies	13,928	12,000	12,000	12,000
2212 Chemicals	50,390	65,000	65,000	75,000
2215 Food, Meals	16	100	100	100
2219 Wearing Apparel	1,128	800	800	800
2221 Fuel	6,709	8,000	8,000	8,000
2236 Street/Sidewalk/Building Materials	534	400	400	400
2239 Electrical Supplies & Light Fixtures	35	1,000	1,000	1,000
2240 Motor Vehicle Parts & Supplies	2,183	600	600	600
2241 Equipment Parts & Supplies	(51,202)	50,000	50,000	5,000
2281 Minor Tools & Apparatus	637	1,000	1,000	900
TOTAL SUPPLIES	24,358	138,900	138,900	103,800
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	158	2,000	2,000	2,000
2305 Special Services	71,067	20,000	50,000	20,000
2306 Sludge Removal	46,600	0	0	0
2307 Utilities	255,953	240,000	240,000	240,000
2309 Postage	325	400	400	400
2310 Hire of Equipment	2,542	3,000	3,000	3,000
2311 Travel & Schools	1,860	800	800	800
2316 Workers Comp. Insurance	0	800	800	800
2318 Property Insurance	39,817	52,000	70,000	75,000
2320 R&M Buildings and Contractual	1,242	800	800	800
2321 R&M Radio & Communication Equipment	0	200	200	200
2322 R&M Furniture and Fixtures	105	400	400	400
2323 R&M Motor Vehicles	44	300	300	300
2324 R&M Machines & Equipment	101,422	90,000	140,000	90,000
2327 Licenses & Permits	42,180	40,000	45,000	40,000
2330 Dues, Memberships, Subscriptions	360	300	300	300
2332 Sanitary Landfill	60,917	60,000	60,000	110,000
TOTAL CONTRACTUAL	624,592	511,000	614,000	584,000
CAPITAL OUTLAY				
2414 Plant Equipment	60,585	25,000	80,000	25,000
2451 Specialized Equipment	0	0	13,000	0
TOTAL CAPITAL OUTLAY	60,585	25,000	93,000	25,000
GRAND TOTAL	\$ 1,076,577	\$ 1,060,800	\$ 1,231,800	\$ 1,120,700

CONTINGENCY (901)

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
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>	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
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 2023-2024

RESOURCES

Garbage and Trash Services	\$ 1,604,500
Other	<u>1,000</u>

TOTAL RESOURCES

\$ 1,605,500

EXPENDITURES

Operating Expenditures	1,320,400
Capital Expenditures	135,100
Transfers	<u>150,000</u>

TOTAL EXPENDITURES

\$ 1,605,500

FUND BALANCE ADDITIONS

\$ 0

**SANITATION FUND
REVENUES AND RESOURCES DETAIL**

<u>CURRENT REVENUE</u>	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
1421 Garbage and Trash Services	\$ 1,166,226	\$ 1,150,000	\$ 1,150,000	\$ 1,200,000
1422 Commercial Garbage	357,847	350,000	365,000	380,000
1423 Penalty	22,583	21,000	21,000	24,500
1601 Interest on Investments	0	0	0	0
1610 Sale of Garbage Bags	6,910	0	0	0
1612 Sale of Salvage	39,965	1,000	1,000	1,000
1651 Miscellaneous Income	(7,939)	0	0	0
TOTAL	1,585,592	1,522,000	1,537,000	1,605,500
<u>TOTAL RESOURCES FOR SERVICE</u>	\$ 1,585,592	\$ 1,522,000	\$ 1,537,000	\$ 1,605,500

**SANITATION FUND
SANITATION (406)**

BUDGET SUMMARY	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2100 Salaries & Benefits	\$ 692,511	\$ 692,600	\$ 692,600	\$ 725,400
2200 Supplies	232,288	226,100	226,100	228,600
2300 Contractual Services	260,476	366,400	366,400	366,400
TOTAL EXPENSES	1,185,275	1,285,100	1,285,100	1,320,400
2400 Capital Outlay	24,258	35,000	220,000	135,100
2601 Transfers	100,000	174,000	174,000	150,000
GRAND TOTAL	\$ 1,309,533	\$ 1,494,100	\$ 1,679,100	\$ 1,605,500

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	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
2101 Regular Earnings	\$ 481,927	\$ 481,700	\$ 481,700	\$ 493,000
2102 Overtime	5,027	5,000	5,000	5,000
2111 Retirement	73,361	72,700	72,700	78,700
2120 Social Security	37,100	37,300	37,300	38,100
2131 Insurance	85,154	86,900	86,900	100,000
2136 ICMA Retirement	9,942	9,000	9,000	10,600
TOTAL SALARIES & BENEFITS	692,511	692,600	692,600	725,400
SUPPLIES				
2202 Department Supplies	564	2,800	2,800	2,800
2215 Food, Meals	0	100	100	100
2219 Wearing Apparel	4,240	5,000	5,000	5,000
2221 Fuel	80,073	120,000	120,000	120,000
2223 Garbage Bags	75,130	0	0	0
2240 Motor Vehicle Parts & Supplies	66,934	95,000	95,000	97,500
2241 Equipment Parts & Supplies	5,257	3,100	3,100	3,100
2281 Minor Tools & Apparatus	90	100	100	100
TOTAL SUPPLIES	232,288	226,100	226,100	228,600
CONTRACTUAL SERVICES				
2302 Consultants and Professional Services	1,768	1,000	1,000	1,000
2305 Special Services	0	300	300	300
2309 Postage	250	350	350	350
2310 Hire of Equipment	0	500	500	500
2311 Travel & Schools	0	3,000	3,000	3,000
2312 Advertising	0	100	100	100
2314 Printing & Binding	0	200	200	200
2316 Workers Compensation Insurance	16,000	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	38,859	35,000	35,000	35,000
2324 R&M Machines & Equipment	0	200	200	200
2327 Licenses & Permits	0	300	300	300
2330 Dues, Memberships, Subscriptions	270	50	50	50
2332 Sanitary Landfill	187,329	240,000	240,000	240,000
2333 Recycling Costs	0	0	0	0
2375 Green Waste Fees	16,000	35,000	35,000	35,000
TOTAL CONTRACTUAL	260,476	366,400	366,400	366,400
CAPITAL OUTLAY				
2410 Motor Vehicles	0	0	185,000	100,000
2451 Specialized Equipment	24,258	35,000	35,000	35,100
TOTAL CAPITAL OUTLAY	24,258	35,000	220,000	135,100
2601 Transfer to General Fund	100,000	150,000	150,000	125,000
2614 Transfer to Sick Leave Fund	0	24,000	24,000	25,000
GRAND TOTAL	\$ 1,309,533	\$ 1,494,100	\$ 1,679,100	\$ 1,605,500

**DEBT SERVICE FUND
BUDGET SUMMARY**

	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 AMENDED	2023-2024 PROPOSED
REVENUES				
1110 General Property Taxes - Current	\$ 1,872,819	\$ 2,160,000	\$ 2,160,000	\$ 2,240,000
1111 General Property Taxes - Delinquent	(47,920)	20,000	20,000	20,000
1112 Penalty & Interest	17,689	20,000	20,000	20,000
TOTAL RECEIPTS	1,842,588	2,200,000	2,200,000	2,280,000
MISCELLANEOUS REVENUES				
1600 Interest on Issuance	0	0	0	0
1601 Interest on Investments	4,252	8,000	8,000	20,000
TOTAL MISCELLANEOUS REVENUES	4,252	8,000	8,000	20,000
TOTAL REVENUES	\$ 1,846,840	\$ 2,208,000	\$ 2,208,000	\$ 2,300,000
REQUIREMENTS				
2593 Debt Service - Principal	\$ 1,810,000	\$ 1,735,000	\$ 1,735,000	\$ 1,780,000
2594 Debt Service - Interest	384,618	497,500	497,500	457,800
2595 Debt Service - Fees	850	1,000	1,000	2,500
2595 Cost of Issuance	0	0	0	0
TOTAL REQUIREMENTS	\$ 2,195,468	\$ 2,233,500	\$ 2,233,500	\$ 2,240,300

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

COMBINED STATEMENT OF BONDED INDEBTEDNESS

<i>DESCRIPTION</i>	<i>ORIGINAL ISSUE</i>	<i>OUTSTANDING 09/30/2023</i>
Certificates of Obligation 2013	\$ 4,300,000	\$ 2,870,000
Certificates of Obligation 2016	7,250,000	4,810,000
Certificates of Obligation 2020	5,200,000	4,670,000
Certificates of Obligation 2022	7,000,000	6,500,000
TOTAL	\$ 23,750,000	\$ 18,850,000

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>
2023-2024	1,780,000	457,782	2,237,782
2024-2025	1,815,000	416,972	2,231,972
2025-2026	1,855,000	374,084	2,229,084
2026-2027	1,900,000	330,128	2,230,128
2027-2028	1,810,000	285,002	2,095,002
2028-2029	1,440,000	244,766	1,684,766
2029-2030	1,460,000	213,416	1,673,416
2030-2031	1,480,000	181,546	1,661,546
2031-2032	1,500,000	149,016	1,649,016
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
	\$ 18,850,000	\$ 2,883,434	\$ 21,733,434

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2023-24	290,000	95,875	95,875	481,750	6,790,000
2024-25	290,000	91,598	91,598	473,196	6,500,000
2025-26	300,000	87,320	87,320	474,640	6,200,000
2026-27	310,000	82,895	82,895	475,790	5,890,000
2027-28	480,000	78,323	78,323	636,646	5,410,000
2028-29	340,000	71,243	71,243	482,486	5,070,000
2029-30	340,000	66,228	66,228	472,456	4,730,000
2030-31	340,000	61,213	61,213	462,426	4,390,000
2031-32	340,000	56,198	56,198	452,396	4,050,000
2032-33	890,000	51,183	51,183	992,366	3,160,000
2033-34	1,270,000	38,055	38,055	1,346,110	1,890,000
2034-35	1,310,000	19,323	19,323	1,348,646	0
	\$ 6,500,000		799,454	8,098,908	

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 2,870,000</u>				
				3,523,200	

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 4,810,000</u>			5,079,346	

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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>\$ 4,670,000</u>				
				5,031,980	

**EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)
FY24 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$ 375,000
Interest	1,000
Reserves	<u>0</u>

TOTAL REVENUES AND RESERVES \$ 376,000

EXPENDITURES

Operating Expenditures	\$ 76,000
Contingencies	300,000
Transfers to Debt Service	<u>0</u>

TOTAL EXPENDITURES \$ 376,000

EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)

BUDGET SUMMARY	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
2100 Administration	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
2200 Supplies	0	0	0	0
2300 Contractual Services	242,696	300,100	404,000	351,000
TOTAL EXPENSES	267,696	325,100	429,000	376,000
2600 Transfers	0	0	0	0
GRAND TOTAL	\$ 267,696	\$ 325,100	\$ 429,000	\$ 376,000

OVERVIEW

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

EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)

BUDGET DETAIL	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
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	3,750	4,300	500	4,300
2305 Special Services	960	5,000	1,500	5,000
2311 Travel & Schools	0	500	0	500
2312 Advertising	0	800	0	700
2330 Dues, Memberships, Subscriptions	0	500	0	3,000
2339 Marketing/Promotion	37,817	30,000	43,000	37,500
2380 Contingent	200,169	259,000	359,000	300,000
TOTAL CONTRACTUAL	242,696	300,100	404,000	351,000
TRANSFERS				
2627 EDC 4B Debt Service	0	0	0	0
2700 Contribution to City	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0
 GRAND TOTAL	 \$ 267,696	 \$ 325,100	 \$ 429,000	 \$ 376,000

**STREET MAINTENANCE FUND
FY24 BUDGET SUMMARY**

REVENUES AND RESERVES

Sales Tax	\$	375,000
Interest		0
Reserves		0
		<hr/>

TOTAL REVENUES AND RESERVES **\$ 375,000**

EXPENDITURES

Operating Expenditures	\$	375,000
		<hr/>

TOTAL EXPENDITURES **\$ 375,000**

STREET MAINTENANCE FUND

BUDGET SUMMARY	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
2100 Administration	\$ 10,487	\$ 0	\$ 0	\$ 0
2200 Supplies	439,144	100,000	0	100,000
2300 Contractual Services	40,137	225,000	455,000	275,000
TOTAL EXPENSES	489,768	325,000	455,000	375,000
2600 Transfers	0	0	0	0
GRAND TOTAL	\$ 489,768	\$ 325,000	\$ 455,000	\$ 375,000

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	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	AMENDED	PROPOSED
ADMINISTRATION				
2101 Administration	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ADMINISTRATION	0	0	0	0
SUPPLIES				
2236 Street Materials	0	100,000	0	100,000
TOTAL SUPPLIES	0	100,000	0	100,000
CONTRACTUAL SERVICES				
2310 Hire of Equipment	0	225,000	455,000	275,000
TOTAL CONTRACTUAL	0	225,000	455,000	275,000
TRANSFERS				
2700 Contribution to City	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0
GRAND TOTAL	\$ 0	\$ 325,000	\$ 455,000	\$ 375,000