

**CITY OF
PORT NECHES, TEXAS**

**ADOPTED ANNUAL BUDGET
FISCAL YEAR 2019-2020**

City of Port Neches, Texas

Adopted Annual Budget

Fiscal Year 2019-2020

Mayor

Glenn Johnson

Council Members

Chris McMahon
Place 1

John Davenport
Place 3

Adam Anders
Place 2

Robert Arnold
Place 4

Julie Gauthier
Place 5

City Manager

Andre' Wimer

CITY of PORT NECHES, TEXAS
Adopted Annual Budget Fiscal Year 2019-2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$ 361,055 which is a 8.0 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$48,712.

The record vote adopting the FY 2019-2020 Budget:

For: Adam Anders, Place 2; John Davenport, Place 3; Robert Arnold, Place 4

Absent: Chris McMahon, Place 1; Julie Gauthier, Place 5

Present and Not Voting: Glenn Johnson, Mayor

Against: None

<u>TAX RATE SUMMARY</u>	<u>2018 Rate/\$100</u>	<u>2019 Rate/\$100</u>
Adopted Tax Rate	.735000	.727993
Effective Tax Rate	.716452	.687058
Effective Maintenance & Operations	.512801	.486809
Rollback Rate	.768051	.727993
Debt Tax Rate	.214226	.202240

Total Amount of Municipal Debt Obligations Secured by Property Taxes: \$ 13,525,000

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

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August 8, 2019

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 2019-2020 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 19-20 totals \$18,919,090.

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 19-20 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.

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

General Fund

Revenues. Significant features include the following:

- The budget, as proposed, includes projected revenues of \$11,192,650 and anticipated expenditures of \$11,453,150.
- The proposed tax rate for FY 19-20 is \$0.735000/\$100 assessed valuation, which is equivalent to the FY 18-19 rate. As a component of the proposed tax rate, \$0.532760/\$100 assessed valuation is dedicated to maintenance and operation expenditures. Please note that the effective tax rate for FY 19-20 is \$0.687058/\$100 assessed valuation; this amount is less than the current tax rate while there is an increase in appraised values. The total assessed valuation has been established as \$972,313,765, which reflects an increase 6.4% as compared to the current year value of \$913,921,215.
- The proposed amount of property tax revenue is projected to be \$5,000,000 which reflects an increase of \$290,000.
- The proposed amount of industrial district contract revenue is anticipated to be \$3,300,000 which is equivalent to FY 18-19 budgeted revenues. Industrial values remain constant primarily due to a decrease in inventory amounts.
- The proposed amount of sales tax revenue is expected to be \$950,000 which is consistent as compared to FY 18-19.
- The proposed amount of franchise fees is projected to be \$745,000 which reflects an increase of \$13,000 as compared to FY 18-19.
- 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 \$462,400 as the City's contribution to the operation of Central Dispatch, which also includes the City's share of Information Technology services.
- The proposed budget includes \$97,000 for the purchase of two (2) Police Department patrol vehicles.

- The proposed budget includes \$37,750 for the purchase of Police Department equipment to include body cameras, an in-car camera, and ticket writers.
- The proposed budget includes \$22,000 for the purchase of Fire Department equipment to include three (3) self contained breathing apparatus (SCBAs).
- The proposed budget includes \$38,420 for the purchase of portable radios for the Fire Department.
- The proposed budget includes \$135,000 in the Street Department for the street program.
- The proposed budget includes \$163,500 for the purchase of a flatbed truck, maintenance truck, pickup truck, and a mower in various Public Works departments.
- The proposed budget includes \$50,000 for the removal of dilapidated structures.
- The proposed budget includes an expenditure of \$500,000 for costs associated with retiree insurance coverages.
- The proposed budget allocates \$35,000 for RiverFest expenditures in a single line item.
- The proposed budget includes funding in the amount of \$30,000 for both recurring and some one-time costs associated with the operation and maintenance of the public safety radio system.
- The proposed budget includes funding in the amount of \$20,000 for annual costs associated with the storm water management program.
- The proposed budget includes \$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 \$132,530 to the Sick Leave Fund in order to assign funds to be utilized for the payment of accrued employee sick leave. Please note that there is an estimated liability for eligible employees that totals approximately \$2,000,000. Many of these employees could potentially retire in the next 3-5 years.

Water and Sewer Fund

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

Revenues. Significant features include the following:

- The total amount of Water and Sewer Fund revenue is anticipated to be \$3,581,670 with projected expenditures of the same amount. This amount reflects an increase of \$57,670 from the current fiscal year.

- While the proposed budget does not include a modification to the current rate structure, staff continues to monitor the long-term financial stability of the Water and Sewer Fund.

Expenditures. Significant features include the following:

- The proposed budget includes \$50,000 for equipment repairs and replacement at the Water Treatment Plant.
- The proposed budget includes \$39,000 for equipment repairs and replacement at the Wastewater Treatment Plant.
- The proposed budget includes \$25,000 for the purchase of a pickup truck at the Water 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 \$1,465,800 with anticipated expenditures of the same amount. This reflects an increase of \$42,800 from the current fiscal year.

Expenditures. Significant features include the following:

- The proposed budget includes the purchase of a garbage truck at a cost of \$230,000.
- The proposed budget includes the purchase of commercial dumpsters in the amount of \$25,000.
- The proposed budget includes a transfer to the General Fund in the amount of \$100,000.
- The proposed budget includes a transfer to the Sick Leave Fund in the amount of \$30,000 in order to assign funds to be utilized for the payment of accrued employee sick leave.

Debt Service Fund

The debt service requirements for FY 19-20 equates to \$1,966,470. In terms of the tax rate, \$0.202240/\$100 assessed valuation is dedicated to fund this expense.

Economic Development Corporation Fund

The Port Neches Economic Development Corporation has a proposed budget of \$452,000. Of this amount, \$167,000 is allocated for debt service requirements although this expenditure will likely be unnecessary due to the pending sale of a portion of the City's riverfront property and the planned retirement of the outstanding debt.

Personnel

The proposed budget for FY 19-20 does include a three percent (3%) cost of living increase for employees and also allows eligible employees to receive a step increase. Funding for health insurance increased by \$35,100 from the current year due to changes to the premiums. Payment to the Texas Municipal Retirement System (TMRS) increased by \$44,500 due to an overall increase in payroll and an increase in the TMRS contribution rate from 12.67% to 13.19%. The total budgetary impact to each fund for these personnel related expenditures is as follows:

	<u>3% COLA</u>	<u>Step Increase</u>	<u>Total</u>
General Fund	\$163,500	\$130,000	\$293,500
Water and Sewer Fund	36,300	10,300	\$46,600
Sanitation Fund	13,200	6,000	\$19,200
Total	<u>\$213,000</u>	<u>\$146,300</u>	<u>\$359,300</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 actuarial analysis prepared for the City in accordance with GASB 75 requirements, the City's liability for retiree health benefits is estimated at \$12,548,990.

Conclusion

As you are aware, many cities throughout the State and nation have encountered financial hardships for the past several years, however, there does now appear to be economic recovery in some areas. It has not been unusual to see local governments impacted by personnel reductions, mandatory furloughs of employees, major reductions in employee benefits, and/or significant decreases in service delivery. Port

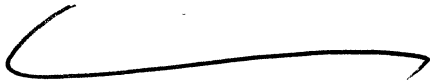
Neches, up to this point, has been fortunate to avoid such circumstances through careful consideration of the long-term economic impact of program and policy decisions. That said, Port Neches is neither unique nor insulated from the economic factors which may potentially impact municipal revenue sources. It is important to remember that many of the same economic conditions which may influence the City also directly affect citizens themselves on an individual basis and, as such, recognition must be given to this circumstance when considering budgetary decisions.

The proposed budget for FY 19-20, as presented, does include the budgeted use of reserve funds in the amount of \$260,500. The funding will be utilized to purchase vehicles for various City departments that have in some cases been deferred in previous fiscal years.

The proposed FY 19-20 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, appearing to read 'André Wimer', with a long horizontal stroke extending to the right.

André Wimer
City Manager

FINANCIAL SUMMARIES

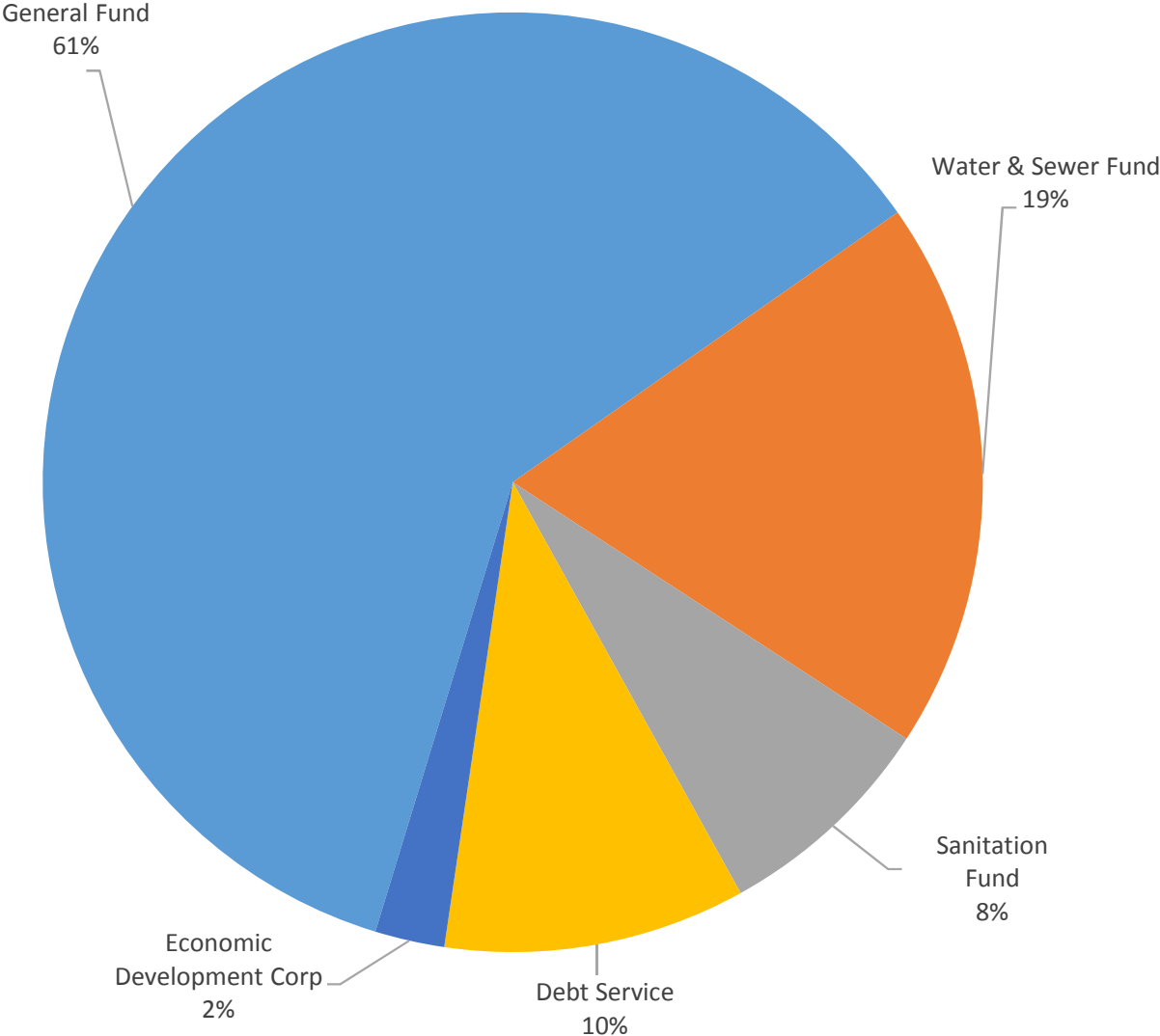
CONSOLIDATED BUDGET STATEMENT
FY 2019-2020

	<i>Estimated</i> <i>Beginning</i> <i>Fund Balance</i>	<i>FY 2019-20</i> <i>Revenue</i>	<i>FY 2019-20</i> <i>Expenditures</i>	<i>Estimated</i> <i>Ending</i> <i>Fund Balance</i>
General Fund	\$ 6,500,000	\$ 11,192,650	\$ 11,453,150	\$ 6,239,500
Water & Sewer Fund	450,000	3,581,670	3,581,670	450,000
Sanitation Fund	450,000	1,465,800	1,465,800	450,000
Debt Service Fund	1,015,000	1,988,400	1,966,470	1,036,930
Economic Development Corp	1,500,000	452,000	452,000	1,500,000
	\$9,915,000	\$18,680,520	\$18,919,090	\$9,676,430

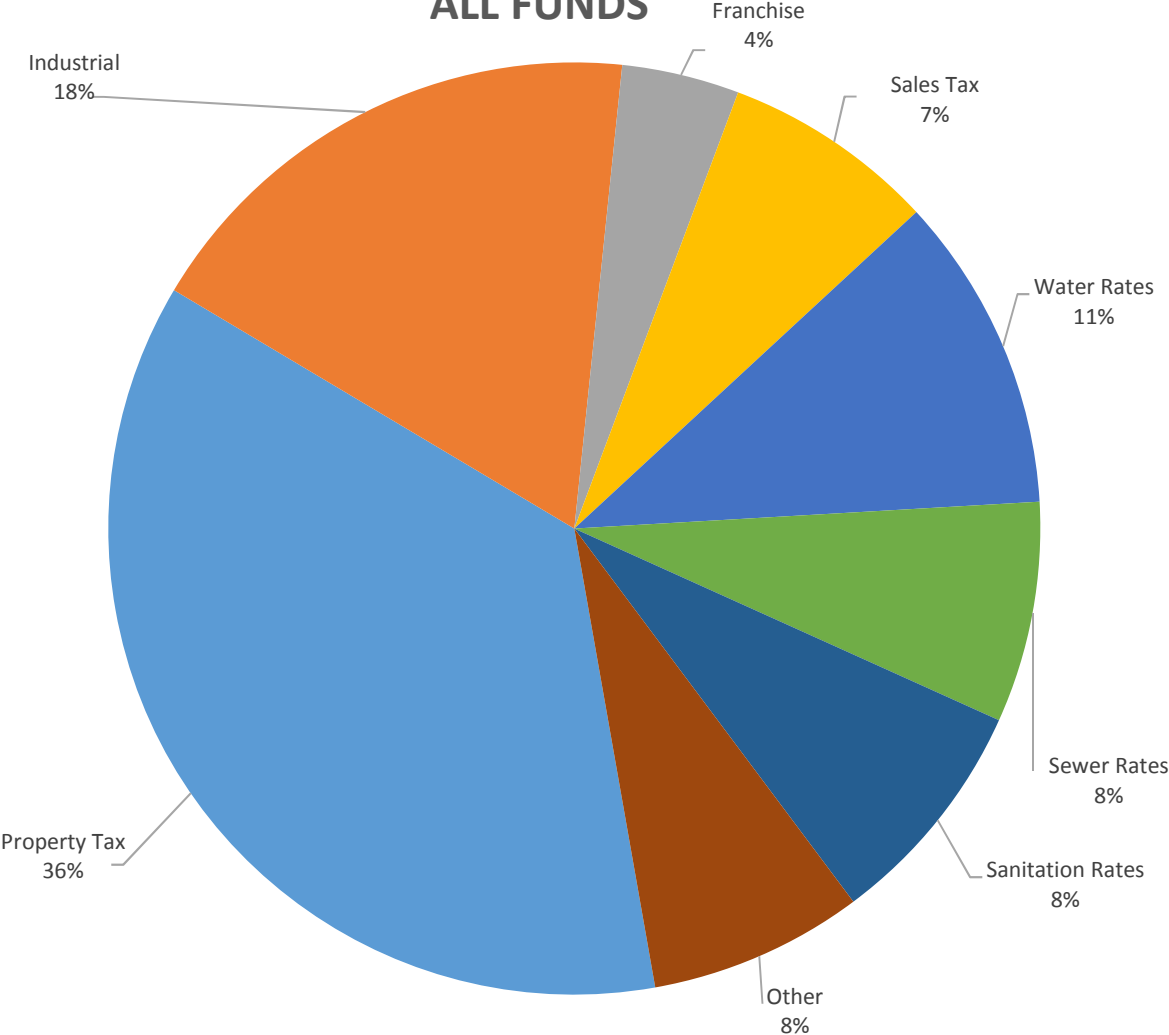
**SUMMARY OF EXPENDITURES
BY CHARACTER AND OBJECT CLASSIFICATION
FY 2019-2020**

FUND	Salaries & Benefits	Supplies	Contractual Services	Capital	Transfers	TOTAL
General Fund	\$ 7,824,800	\$ 494,650	\$ 2,677,050	\$ 324,120	\$ 132,530	\$ 11,453,150
Water & Sewer Fund	1,772,870	563,600	758,200	164,000	323,000	3,581,670
Sanitation Fund	635,800	193,200	251,800	255,000	130,000	1,465,800
Debt Service Fund	0	0	1,966,470	0	0	1,966,470
Economic Development	25,000	500	259,500	0	167,000	452,000
Total	\$ 10,258,470	\$ 1,251,950	\$ 5,913,020	\$ 743,120	\$ 752,530	\$ 18,919,090

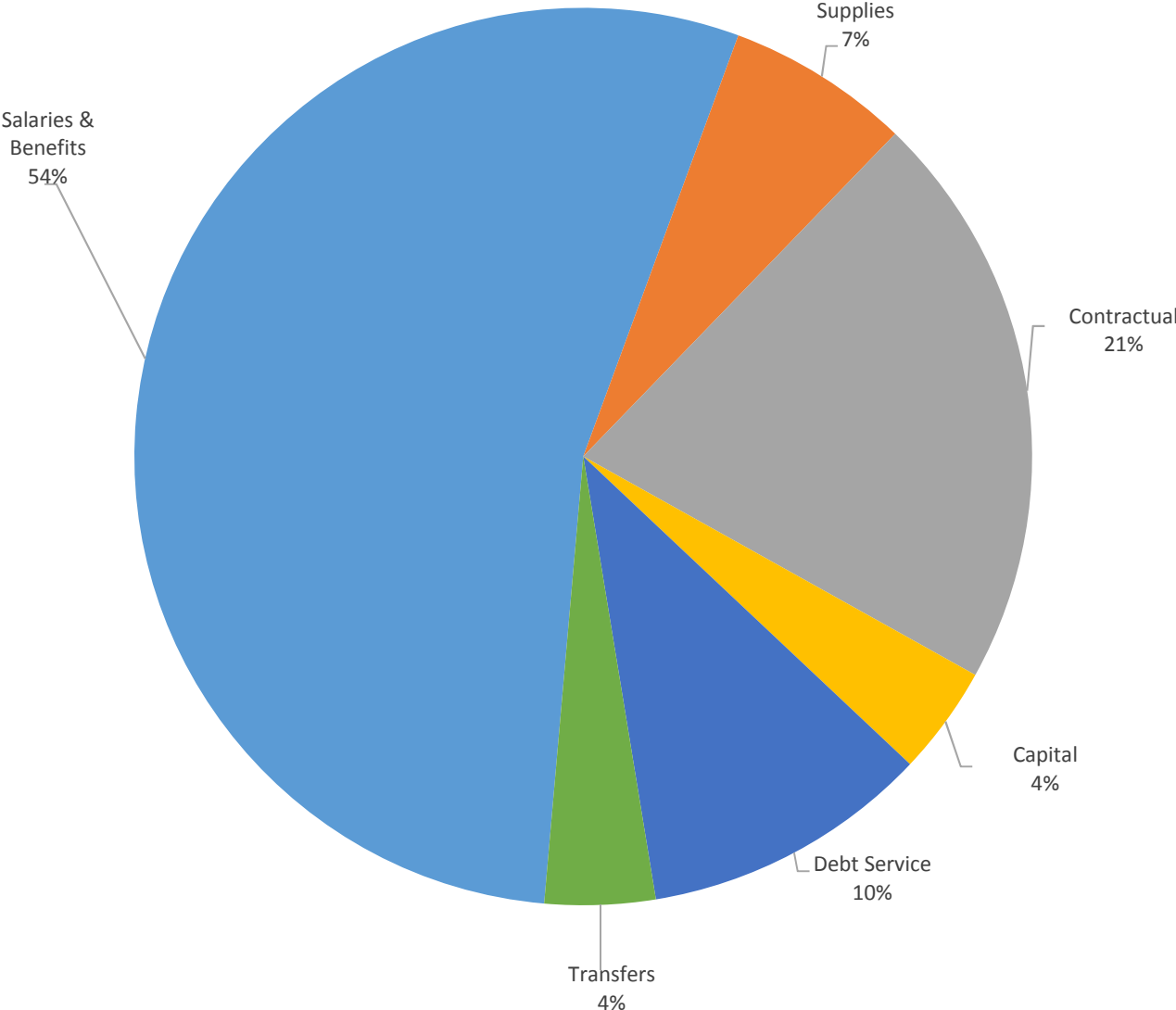
FY 2019-2020 BUDGET BY FUND



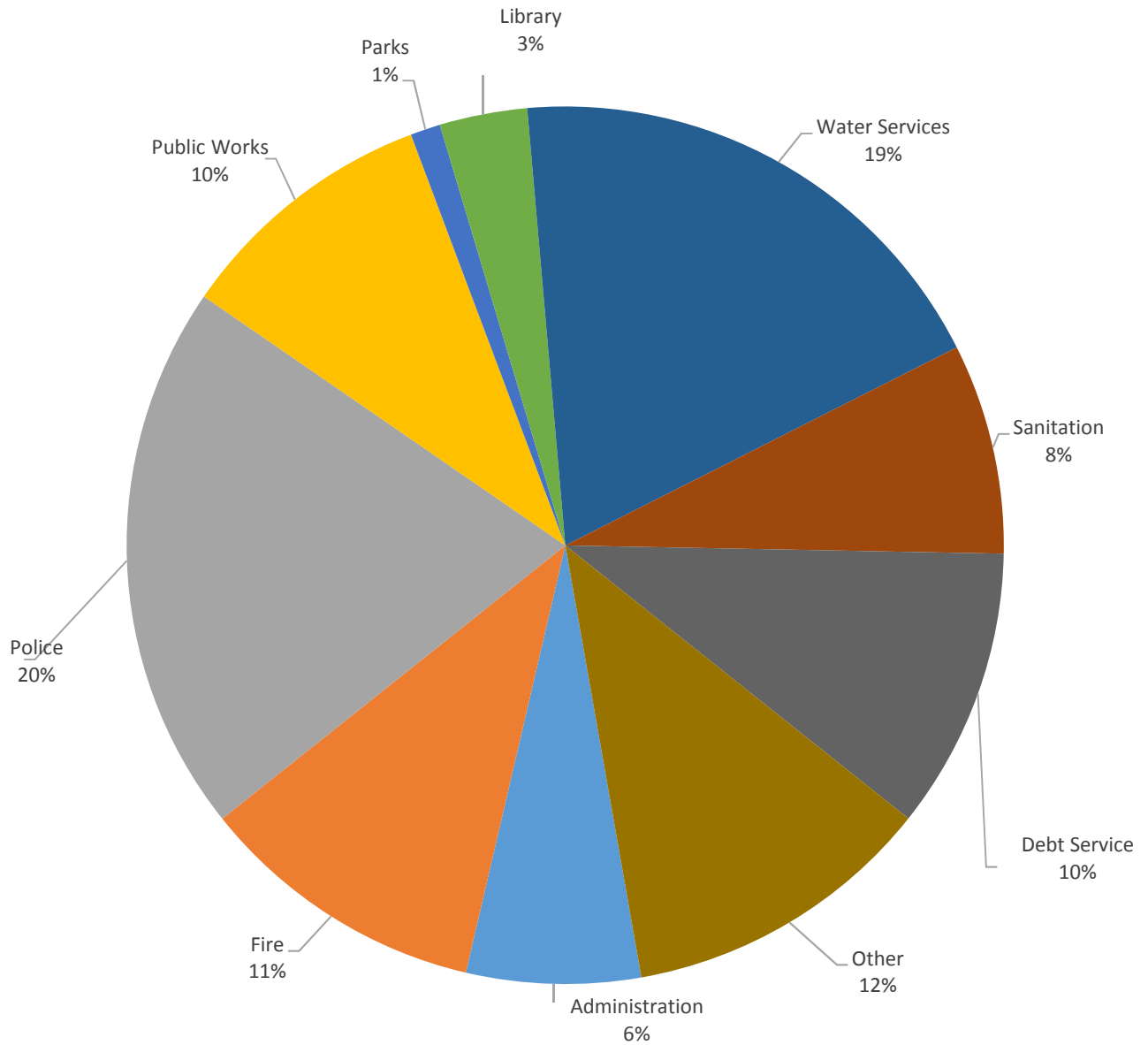
FY 2019-2020 REVENUE ALL FUNDS



FY 2019-2020 EXPENDITURES ALL FUNDS



FY 2019-2020 EXPENDITURES BY DEPARTMENT



**GENERAL
FUND**

GENERAL FUND - REVENUE & RESOURCES

		2017-2018	2018-2019	2019-2020
CURRENT REVENUES		ACTUAL	BUDGET	ADOPTED
TAXES				
1110	General Property Taxes - Current	\$ 4,622,103	\$ 4,710,000	\$ 5,000,000
1111	General Property Taxes - Delinquent	50,548	45,000	50,000
1112	Penalty & Interest	40,466	40,000	40,000
1113	Industrial Contracts - In-Lieu-of-Tax	2,692,809	3,300,000	3,300,000
1125	Retail Sales Tax	1,138,160	900,000	950,000
1127	Alcoholic Beverage Tax	31,664	30,000	30,000
1131	Gross Receipts Tax - Electric Company	421,335	420,000	420,000
1132	Gross Receipts Tax - Gas Company	107,909	100,000	100,000
1133	Gross Receipts Tax - Phone Company	46,763	52,000	60,000
1134	Gross Receipts Tax - Cable TV	166,469	160,000	165,000
	SUBTOTAL	9,318,226	9,757,000	10,115,000
LICENSES & PERMITS				
1201	Alcoholic Beverage	4,179	4,000	4,000
1202	Electricians' License	1,160	2,000	2,000
1208	Solicitors' License/Permit	50,981	35,000	45,000
1209	Excavation & Pipeline Permits	0	1,000	1,000
1210	Building Permits	50,192	53,000	60,000
1211	Plumbing and Gas Permits	4,711	5,000	6,000
1212	Electrical Permits	6,077	5,000	8,000
1213	Variance Request Fees	2,775	1,000	3,000
1214	Dog License and Pound Fees	1,297	1,000	1,500
1218	Ambulance/Taxi/Wrecker Permits	280	200	200
1219	Mobile Home Permits	0	200	200
	SUBTOTAL	121,652	107,400	130,900
INTERGOVERNMENTAL REVENUES				
1320	State Grants	21,963	0	0
1325	Program Income	0	15,000	15,000
1330	Emergency Management Grants	0	0	0
	SUBTOTAL	21,963	15,000	15,000
UTILITIES & ENTERPRISES				
1403	Rezoning and Subdivision Fees	2,140	2,000	700
1450	Vital Statistics	436	500	500
1477	Customer Service Fees - Library	7,173	4,550	4,500
1478	Customer Service Fees - Police	228	1,200	1,200
	SUBTOTAL	\$ 9,977	\$ 8,250	\$ 6,900
		<i>(continued)</i>	<i>(continued)</i>	<i>(continued)</i>

CURRENT REVENUES (continued)		2017-2018	2018-2019	2019-2020
		ACTUAL	BUDGET	ADOPTED
FINES & FORFEITURES				
1501	Arrest Fees - Municipal Court	\$ 4,347	\$ 4,000	\$ 4,000
1510	Judicial Support Fee	903	500	500
1511	Indigent Defense Fee	481	0	0
1514	State Traffic Fees (STF)	2,942	3,500	2,000
1516	Transportation Code	1,266	2,000	2,000
1517	Child Safety (CS)	459	850	850
1518	Technology Fund	3,724	4,000	4,000
1520	Consolidated Court Cost (CCC)	9,954	13,000	10,000
1527	Court Security	2,817	3,000	3,000
1529	State Juror Reimbursement	974	1,000	1,000
1533	OMNI FTA Program	2,889	5,000	5,000
1550	Local Court Fees	126,535	150,000	140,000
	SUBTOTAL	157,291	186,850	172,350
MISCELLANEOUS				
1601	Interest Income	114,965	35,000	100,000
1604	Sale of Fixed Assets	0	1,000	1,000
1606	Insurance Claims	21,382	5,000	5,000
1607	Contributions	44,610	25,000	25,000
1608	SRO Contribution - ISD	0	125,000	95,000
1609	Library Fines & Fees	4,080	6,000	6,000
1612	Sale of Salvage	0	2,000	1,000
1617	Memorials - Library	1,434	1,500	1,500
1626	Property Rental Fees	83,389	83,000	85,000
1651	Miscellaneous Income	42,577	40,000	40,000
1652	Refund of Prior Years Expense	20,029	20,000	30,000
	SUBTOTAL	332,466	343,500	389,500
TRANSFERS				
1711	Transfer from Water & Sewer Fund	263,000	263,000	263,000
1715	Transfer from Sanitation Fund	150,000	150,000	100,000
		413,000	413,000	363,000
GRAND TOTAL REVENUES & RESOURCES		\$ 10,374,575	\$ 10,831,000	\$ 11,192,650

**ANALYSIS OF TAX LEVY
FISCAL YEAR 2019-2020**

Assessed Value of Real and Personal Property (Excluding Industrial Contracts)	\$972,313,765
Tax Rate per \$100 valuation	\$0.735000
Total Tax Levy	<u>\$7,146,506</u>
Estimated Collection (Adjusted 98%)	\$6,966,470

**DISTRIBUTION OF TAXES
FISCAL YEAR 2019-2020**

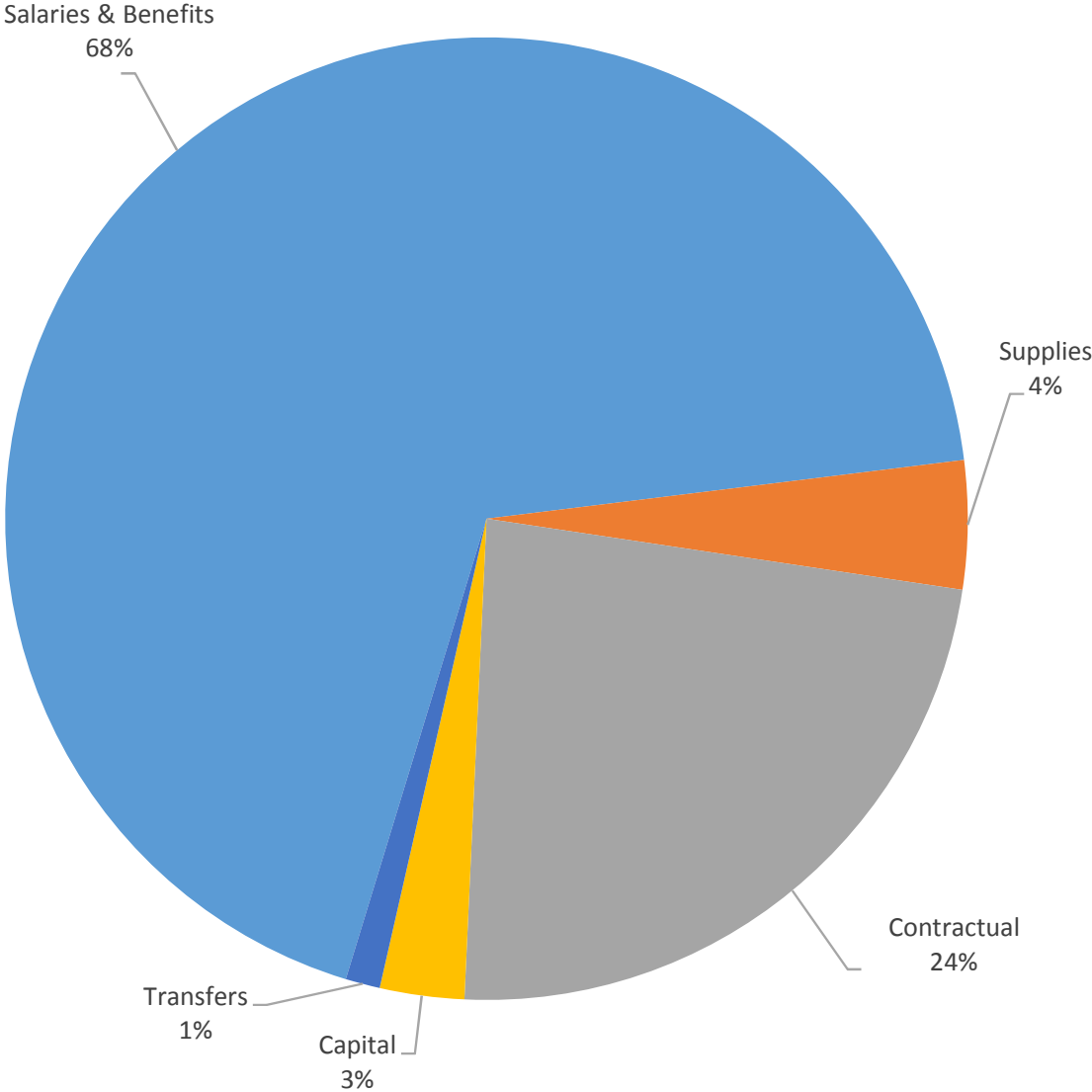
BY PURPOSE

Taxable Assessed Value	\$972,313,765
Current Levy	
General Fund	\$5,000,000
Debt Service	\$1,966,470
	<u>\$6,966,470</u>
Taxable Assessed Value (@ 75%) Industrial Contracts General Fund	 <u>\$3,300,000</u>
TOTAL TAX AND INDUSTRIAL CONTRACTS REVENUE	<u>\$10,266,470</u>

General Fund	\$8,300,000
Debt Service Fund	<u>\$1,966,470</u>

TOTAL	<u>\$10,266,470</u>
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FY 2019-2020 EXPENDITURES GENERAL FUND



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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 6,851,814	\$ 7,428,000	\$ 7,824,800
2200 Supplies	382,962	447,580	494,650
2300 Contractual Services	2,202,598	2,566,320	2,677,050
OPERATING EXPENDITURES	9,437,374	10,441,900	10,996,500
2400 Capital Outlay	62,803	189,100	324,120
2600 Transfers	200,000	200,000	132,530
GRAND TOTAL	\$ 9,700,177	\$ 10,831,000	\$ 11,453,150

**GENERAL FUND
SUMMARY OF EXPENDITURES
BY FUNCTION**

DEPARTMENT & DIVISION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
GENERAL GOVERNMENT			
101 City Council	\$ 19,906	\$ 36,500	\$ 36,500
103 Municipal Administration	934,837	1,026,300	1,088,100
SUBTOTAL	954,743	1,062,800	1,124,600
PUBLIC SAFETY			
202 Fire	1,801,173	1,899,600	1,986,420
301 Police	3,322,267	3,650,600	3,843,300
350 Emergency Management	1,946	6,300	27,900
SUBTOTAL	5,125,386	5,556,500	5,857,620
PUBLIC WORKS			
402 Streets & Drainage	973,312	1,169,900	1,307,300
404 Inspections	132,217	165,800	231,700
407 Garage & Warehouse	241,235	234,900	291,700
SUBTOTAL	1,346,764	1,570,600	1,830,700
OTHER			
501 Parks	185,273	197,400	209,800
503 Senior Citizens	105,978	127,500	131,900
700 Library	567,402	609,700	612,000
800 Legal/Municipal Court	78,764	89,200	89,200
SUBTOTAL	937,417	1,023,800	1,042,900
901 Contingent	1,335,867	1,617,300	1,597,330
SUBTOTAL	1,335,867	1,617,300	1,597,330
GRAND TOTAL EXPENSES	\$ 9,700,177	\$ 10,831,000	\$ 11,453,150

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

DEPARTMENT	Salaries & Benefits	Materials & Supplies	Contractual Services	Capital	Transfers	TOTAL
GENERAL GOVERNMENT						
101 City Council	\$ -	\$ 1,000	\$ 35,500	\$ -	\$ -	\$ 36,500
103 Municipal Administration	905,500	12,700	169,900	-	-	1,088,100
PUBLIC SAFETY						
202 Fire	1,801,600	43,600	102,400	38,820	-	1,986,420
301 Police	3,063,800	113,750	568,750	97,000	-	3,843,300
350 Emergency Management	-	1,500	4,800	21,600	-	27,900
PUBLIC WORKS						
402 Streets & Drainage	996,300	183,450	45,550	82,000	-	1,307,300
404 Inspections	147,200	4,300	55,200	25,000	-	231,700
407 Garage & Warehouse	177,400	36,100	32,200	46,000	-	291,700
OTHER						
501 Parks	143,300	38,800	17,200	10,500	-	209,800
503 Senior Citizens/Wright Building	96,900	3,100	31,900	-	-	131,900
700 Library	492,800	51,350	64,650	3,200	-	612,000
800 Legal/Municipal Court	0	0	89,200	-	-	89,200
901 Contingent	0	5,000	1,459,800	-	132,530	1,597,330
GRAND TOTAL EXPENSES	\$ 7,824,800	\$ 494,650	\$ 2,677,050	\$ 324,120	\$ 132,530	\$ 11,453,150

**GENERAL GOVERNMENT
CITY COUNCIL (101)**

BUDGET SUMMARY	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
EXPENSES			
2200 Supplies	\$ 699	\$ 1,000	\$ 1,000
2300 Contractual Services	19,906	35,500	35,500
TOTAL EXPENSES	19,906	36,500	36,500
GRAND TOTAL	\$ 19,906	\$ 36,500	\$ 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)**

**2017-2018 2018-2019 2019-2020
ACTUAL BUDGET ADOPTED**

BUDGET DETAIL

SUPPLIES

2202 Department Supplies	\$	11	\$	500	\$	500
2219 Wearing Apparel		688		500		500
TOTAL SUPPLIES		699		1,000		1,000

CONTRACTUAL SERVICES

2305 Special Services		0		0		0
2310 Hire of Equipment		0		0		0
2311 Travel & Schools		0		3,000		3,000
2340 Expense Allowance		18,900		22,500		22,500
2342 City Elections		307		10,000		10,000
TOTAL CONTRACTUAL		19,207		35,500		35,500

\$ 19,906 \$ 36,500 \$ 36,500

GRAND TOTAL

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 793,750	\$ 852,700	\$ 905,500
2200 Supplies	15,665	12,700	12,700
2300 Contractual Services	125,422	160,900	169,900
TOTAL EXPENSES	934,837	1,026,300	1,088,100
2400 Capital Outlay	0	0	0
GRAND TOTAL	\$ 934,837	\$ 1,026,300	\$ 1,088,100

AUTHORIZED PERSONNEL

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

OVERVIEW

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

**GENERAL GOVERNMENT
MUNICIPAL ADMINISTRATION (103)**

BUDGET DETAIL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 614,112	\$ 643,500	\$ 680,400
2102 Overtime	1,172	2,000	2,000
2107 Extra Help	971	6,900	7,200
2111 Retirement	74,458	80,000	89,100
2120 Social Security	42,918	50,000	52,800
2131 Insurance	49,427	55,000	57,800
2136 ICMA Retirement	10,692	15,300	16,200
TOTAL SALARIES & BENEFITS	793,750	852,700	905,500
SUPPLIES			
2202 Department Supplies	10,911	11,000	11,000
2215 Food, Meals	1,068	800	800
2219 Wearing Apparel	0	300	300
2239 Electrical Supplies & Light Fixtures	11	500	500
2241 Equipment Parts & Supplies	3,675	100	100
TOTAL SUPPLIES	15,665	12,700	12,700
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	11,397	25,000	40,000
2305 Special Services	1,126	1,500	1,500
2307 Utilities	16,491	13,500	15,000
2309 Postage	2,971	4,000	4,000
2310 Hire of Equipment	3,298	2,000	2,000
2311 Travel & Schools	6,101	9,400	9,400
2312 Advertising	0	500	500
2314 Printing & Binding	512	2,500	2,500
2320 R&M Buildings, Structures	1,305	2,500	2,500
2322 R&M Furniture & Fixtures	4,457	3,000	3,000
2324 R&M Machines & Equipment	14,007	12,000	12,000
2330 Dues, Memberships, Subscriptions	11,938	10,000	6,500
2364 Jefferson County Appraisal District	50,275	60,000	68,000
2369 Civil Service	1,544	15,000	3,000
TOTAL CONTRACTUAL	125,422	160,900	169,900
CAPITAL OUTLAY			
2407 Furniture & Fixtures	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 934,837	\$ 1,026,300	\$ 1,088,100

PUBLIC SAFETY
FIRE DEPARTMENT (202)

BUDGET SUMMARY	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
2100 Salaries & Benefits	\$ 1,633,333	\$ 1,681,100	\$ 1,801,600
2200 Supplies	45,544	38,600	43,600
2300 Contractual Services	116,944	107,400	102,400
TOTAL EXPENSES	1,795,821	1,827,100	1,947,600
2400 Capital Outlay	5,352	72,500	38,820
GRAND TOTAL	\$ 1,801,173	\$ 1,899,600	\$ 1,986,420

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	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 1,106,146	\$ 1,112,300	\$ 1,200,900
2102 Overtime	126,606	140,000	140,000
2105 SAFER	0	0	0
2111 Retirement	149,169	154,500	175,200
2120 Social Security	90,592	95,800	102,600
2131 Insurance	131,767	142,400	144,400
2136 ICMA Retirement	29,053	36,100	38,500
TOTAL SALARIES & BENEFITS	1,633,333	1,681,100	1,801,600
SUPPLIES			
2202 Department Supplies	16,239	9,600	9,600
2212 Chemicals	46	100	100
2215 Food, Meals	49	400	400
2219 Wearing Apparel	6,180	4,000	5,000
2221 Fuel	6,979	8,000	8,000
2236 Building Materials	532	500	500
2237 Personal Protective Equipment	2,940	6,500	6,500
2239 Electrical Supplies & Light Fixtures	277	300	300
2240 Motor Vehicle Parts & Supplies	7,348	5,000	6,000
2241 Equipment Parts & Supplies	837	1,200	1,200
2281 Minor Tools & Apparatus	4,117	3,000	6,000
TOTAL SUPPLIES	45,544	38,600	43,600
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	2,237	1,200	1,200
2305 Special Services	10,321	9,400	9,400
2307 Utilities	13,028	17,000	17,000
2309 Postage	764	800	800
2310 Hire of Equipment	2,117	1,600	1,500
2311 Travel & Schools	13,284	9,500	9,500
2312 Advertising	0	200	300
2314 Printing & Binding	0	200	200
2315 Uniform Maintenance	4,142	3,000	3,000
2317 Life Insurance - Volunteer Firefighters	8,466	12,500	12,500
2320 R&M Buildings, Structures	10,129	3,500	1,500
2321 R&M Radio & Communication Equipment	1,655	2,000	2,000
2322 R&M Furniture & Fixtures	835	2,000	2,000
2323 R&M Motor Vehicles	15,725	25,000	20,000
2324 R&M Machines & Equipment	4,610	4,200	4,200
2327 Licenses & Permits	7,372	2,800	2,800
2330 Dues, Memberships, Subscriptions	2,259	3,000	3,000
2334 Volunteer Fire Department	8,000	8,000	10,000
2385 Program Expense	12,000	1,500	1,500
TOTAL CONTRACTUAL	116,944	107,400	102,400
CAPITAL OUTLAY			
2410 Motor Vehicles	0	50,000	0
2416 Radio & Communication Equipment	0	0	16,820
2451 Specialized Equipment	5,352	22,500	22,000
TOTAL CAPITAL OUTLAY	5,352	72,500	38,820
GRAND TOTAL	\$ 1,801,173	\$ 1,899,600	\$ 1,986,420

**PUBLIC SAFETY
POLICE DEPARTMENT (301)**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 2,645,107	\$ 2,922,200	\$ 3,063,800
2200 Supplies	86,214	72,150	113,750
2300 Contractual Services	557,085	542,850	568,750
TOTAL EXPENSES	3,288,406	3,537,200	3,746,300
2400 Capital Outlay	33,861	113,400	97,000
GRAND TOTAL	\$ 3,322,267	\$ 3,650,600	\$ 3,843,300

AUTHORIZED PERSONNEL

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

OVERVIEW

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

PUBLIC SAFETY - POLICE DEPARTMENT (301)

BUDGET DETAIL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 1,814,589	\$ 1,988,800	\$ 2,085,800
2102 Overtime	172,182	200,000	200,000
2107 Extra Help	0	7,800	8,300
2111 Retirement	234,684	264,000	291,900
2120 Social Security	145,268	168,500	175,500
2131 Insurance	226,773	229,600	238,600
2136 ICMA Retirement	51,611	63,500	63,700
TOTAL SALARIES & BENEFITS	2,645,107	2,922,200	3,063,800
SUPPLIES			
2202 Department Supplies	20,424	17,000	17,000
2215 Food, Meals	958	1,000	1,000
2219 Wearing Apparel	14,243	14,000	16,000
2221 Fuel	36,508	30,000	40,000
2224 Investigative Support	4,273	2,500	3,500
2236 Materials	553	200	200
2239 Electrical Supplies & Light Fixtures	0	250	250
2240 Motor Vehicle Parts & Supplies	8,331	6,500	7,000
2241 Equipment Parts & Supplies	674	500	500
2281 Minor Tools & Apparatus	250	200	28,300
TOTAL SUPPLIES	86,214	72,150	113,750
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	395	4,500	4,500
2305 Special Services	12,756	7,500	9,000
2307 Utilities	22,027	18,000	20,000
2309 Postage	1,518	1,600	1,600
2310 Hire of Equipment	442	3,000	3,000
2311 Travel & Schools	3,681	10,000	10,000
2312 Advertising	0	500	500
2314 Printing & Binding	0	500	500
2315 Uniform Maintenance	655	1,800	1,800
2320 R&M Buildings, Structures	2,071	2,500	2,500
2321 R&M Radio & Communication Equipment	563	1,800	1,800
2322 R&M Furniture & Fixtures	688	2,000	2,000
2323 R&M Motor Vehicles	10,576	3,000	5,000
2324 R&M Machines & Equipment	15,372	4,000	4,000
2327 Licenses and Permits	252	500	500
2330 Dues, Memberships, Subscriptions	3,630	3,650	3,650
2333 Central Dispatching	434,574	440,700	462,400
2377 Animal Shelter/Crematorium	8,841	15,000	15,000
2378 County Jail Fees	37,591	21,000	21,000
2385 Program Expense	1,453	1,300	0
TOTAL CONTRACTUAL	557,085	542,850	568,750
CAPITAL OUTLAY			
2410 Motor Vehicles/ Radar Equipment	33,681	70,000	97,000
2420 SRO Equipment	180	43,400	0
TOTAL CAPITAL OUTLAY	33,861	113,400	97,000
GRAND TOTAL	\$ 3,322,267	\$ 3,650,600	\$ 3,843,300

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2200 Supplies	\$ 0	\$ 1,500	\$ 1,500
2300 Contractual Services	1,946	4,800	4,800
TOTAL EXPENSES	1,946	6,300	6,300
2400 Capital Outlay	0	0	21,600
GRAND TOTAL	\$ 1,946	\$ 6,300	\$ 27,900

OVERVIEW

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

**PUBLIC SAFETY
EMERGENCY MANAGEMENT (350)**

BUDGET DETAIL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SUPPLIES			
2202 Department Supplies	\$ 0	\$ 500	\$ 500
2215 Food, Meals	0	1,000	1,000
TOTAL SUPPLIES	0	1,500	1,500
CONTRACTUAL SERVICES			
2305 Special Services	0	0	0
2310 Hire of Equipment	0	200	200
2311 Travel & Schools	1,553	1,800	1,800
2314 Printing & Binding	0	100	100
2321 R&M Radio & Communication Equipment	393	2,450	2,450
2324 R&M Machines & Equipment	0	100	100
2330 Dues, Memberships, Subscriptions	0	150	150
TOTAL CONTRACTUAL	1,946	4,800	4,800
2416 Radio & Communication Equipment	0	0	21,600
GRAND TOTAL	\$ 1,946	\$ 6,300	\$ 27,900

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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
EXPENSES			
2100 Salaries & Benefits	\$ 816,064	\$ 941,900	\$ 996,300
2200 Supplies	119,844	182,450	183,450
2300 Contractual Services	15,783	45,550	45,550
TOTAL EXPENSES	951,691	1,169,900	1,225,300
2400 Capital Outlay	21,621	0	82,000
GRAND TOTAL	\$ 973,312	\$ 1,169,900	\$ 1,307,300

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.

STREETS & DRAINAGE (402)

BUDGET DETAIL	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 580,271	\$ 659,600	\$ 695,700
2102 Overtime	7,166	4,100	5,000
2107 Extra Help	22,888	38,400	38,400
2111 Retirement	71,165	82,200	91,500
2120 Social Security	44,870	53,700	56,500
2131 Insurance	73,507	85,300	89,600
2136 ICMA Retirement	16,197	18,600	19,600
TOTAL SALARIES & BENEFITS	816,064	941,900	996,300
SUPPLIES			
2202 Department Supplies	4,982	4,300	4,300
2212 Chemicals	190	500	500
2215 Food, Meals	1,346	1,700	1,700
2219 Wearing Apparel	4,535	3,050	3,050
2221 Fuel	13,084	11,000	12,000
2234 Traffic & Street Signs	7,527	5,000	5,000
2236 Street/Sidewalk/Building Materials	64,849	135,000	135,000
2240 Motor Vehicle Parts & Supplies	6,148	6,000	6,000
2241 Equipment Parts & Supplies	10,032	6,000	6,000
2249 Storm Sewers	4,086	7,000	7,000
2281 Minor Tools & Apparatus	3,065	2,900	2,900
TOTAL SUPPLIES	119,844	182,450	183,450
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	728	7,000	7,000
2305 Special Services	375	0	0
2309 Postage	500	500	500
2310 Hire of Equipment	5,910	15,000	15,000
2311 Travel & Schools	510	5,000	5,000
2321 R&M Radio & Communication Equipment	0	1,000	1,000
2323 R&M Motor Vehicles	3,032	2,150	2,150
2324 R&M Machines & Equipment	2,060	900	900
2327 Licenses & Permits	176	1,000	1,000
2330 Dues, Memberships, Subscriptions	716	1,000	1,000
2336 Signal Systems	1,281	500	500
2365 Sidewalk Repairs	0	10,000	10,000
2370 Tree Trimming	495	1,500	1,500
TOTAL CONTRACTUAL	15,783	45,550	45,550
CAPITAL OUTLAY			
2410 Motor Vehicles	21,621	0	82,000
2451 Specialized Equipment	0	0	0
TOTAL CAPITAL OUTLAY	21,621	0	82,000
GRAND TOTAL	\$ 973,312	\$ 1,169,900	\$ 1,307,300

**PUBLIC WORKS
INSPECTIONS (404)**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 123,078	\$ 138,800	\$ 147,200
2200 Supplies	2,050	3,800	4,300
2300 Contractual Services	7,089	23,200	55,200
TOTAL EXPENSES	132,217	165,800	206,700
2400 Capital Outlay	0	0	25,000
GRAND TOTAL	\$ 132,217	\$ 165,800	\$ 231,700

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	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 90,480	\$ 98,300	\$ 104,200
2102 Overtime	1,179	0	0
2107 Extra Help	1,800	8,000	8,000
2111 Retirement	11,093	12,200	13,600
2120 Social Security	6,772	8,100	8,600
2131 Insurance	11,296	11,600	12,200
2136 ICMA Retirement	458	600	600
TOTAL SALARIES & BENEFITS	123,078	138,800	147,200
SUPPLIES			
2202 Department Supplies	744	1,700	2,200
2215 Food, Meals	0	0	0
2219 Wearing Apparel	178	300	300
2221 Fuel	1,128	1,000	1,000
2240 Motor Vehicle Parts & Supplies	0	500	500
2241 Equipment Parts & Supplies	0	0	0
2281 Minor Tools & Apparatus	0	300	300
TOTAL SUPPLIES	2,050	3,800	4,300
CONTRACTUAL SERVICES			
2302 Consultants & Professional Services	0	300	300
2305 Special Services	0	0	0
2309 Postage	2,000	2,000	2,500
2311 Travel & Schools	0	2,000	1,000
2314 Printing & Binding	145	300	300
2321 R&M Radio & Communication Equipment	74	100	100
2323 R&M Motor Vehicles	15	200	200
2324 R&M Machines and Equipment	0	250	250
2326 Demolition	4,625	17,500	50,000
2327 Licenses & Permits	195	250	250
2330 Dues, Memberships, Subscriptions	35	300	300
TOTAL CONTRACTUAL	7,089	23,200	55,200
CAPITAL			
2410 Motor Vehicles	0	0	25,000
TOTAL CAPITAL	0	0	25,000
GRAND TOTAL	\$ 132,217	\$ 165,800	\$ 231,700

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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 166,418	\$ 171,100	\$ 177,400
2200 Supplies	35,224	36,100	36,100
2300 Contractual Services	39,593	27,700	32,200
TOTAL EXPENSES	241,235	234,900	245,700
2400 Capital Outlay	0	0	46,000
GRAND TOTAL	\$ 241,235	\$ 234,900	\$ 291,700

AUTHORIZED PERSONNEL

Mechanic (2)

OVERVIEW

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

PUBLIC WORKS
GARAGE & WAREHOUSE (407)

BUDGET DETAIL	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 123,538	\$ 126,700	\$ 130,400
2102 Overtime	826	1,000	1,000
2111 Retirement	15,050	15,800	17,200
2120 Social Security	9,487	9,800	10,100
2131 Insurance	12,542	12,700	13,400
2136 ICMA Retirement	4,975	5,100	5,300
TOTAL SALARIES & BENEFITS	166,418	171,100	177,400
SUPPLIES			
2202 Department Supplies	7,387	9,000	9,000
2215 Food, Meals	0	100	100
2219 Wearing Apparel	445	500	500
2221 Fuel	1,229	1,800	1,800
2236 Street/Sidewalk/Building Materials	0	500	500
2239 Electrical Supplies & Light Fixtures	0	200	200
2240 Motor Vehicle Parts & Supplies	18,441	17,500	17,500
2241 Equipment Parts & Supplies	3,790	3,000	3,000
2281 Minor Tools & Apparatus	3,932	3,500	3,500
TOTAL SUPPLIES	35,224	36,100	36,100
CONTRACTUAL SERVICES			
2305 Special Services	220	200	200
2307 Utilities	23,549	20,000	24,000
2310 Hire of Equipment	488	500	500
2311 Travel & Schools	0	100	100
2315 Uniform Maintenance	2,875	1,700	2,200
2320 R&M Buildings, Structures	639	2,000	2,000
2322 R&M Furniture & Fixtures	684	200	200
2323 R&M Motor Vehicles	29	500	500
2324 R&M Machines & Equipment	10,818	2,500	2,500
2330 Dues, Memberships, Subscriptions	291	0	0
TOTAL CONTRACTUAL	39,593	27,700	32,200
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	46,000
TOTAL CAPITAL OUTLAY	0	0	46,000
GRAND TOTAL	\$ 241,235	\$ 234,900	\$ 291,700

**PUBLIC WORKS
PARKS (501)**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 140,359	\$ 141,400	\$ 143,300
2200 Supplies	29,746	38,800	38,800
2300 Contractual Services	15,168	17,200	17,200
TOTAL EXPENSES	185,273	197,400	199,300
2400 Capital Outlay	0	0	10,500
GRAND TOTAL	\$ 185,273	\$ 197,400	\$ 209,800

AUTHORIZED PERSONNEL

Laborer (2)

OVERVIEW

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

PUBLIC WORKS**PARKS (501)**

BUDGET DETAIL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 97,090	\$ 97,600	\$ 97,800
2102 Overtime	3,362	3,000	3,000
2107 Extra Help	1,626	2,000	2,000
2111 Retirement	11,622	12,400	13,200
2120 Social Security	7,456	8,000	8,000
2131 Insurance	17,653	17,700	18,600
2136 ICMA Retirement	1,550	700	700
TOTAL SALARIES & BENEFITS	140,359	141,400	143,300
SUPPLIES			
2202 Department Supplies	4,131	7,500	7,500
2212 Chemicals	1,852	1,600	1,600
2215 Food, Meals	0	100	100
2219 Wearing Apparel	694	700	700
2221 Fuel	3,507	5,000	5,000
2236 Street/Sidewalk/Building Materials	4,593	5,000	5,000
2239 Electrical Supplies & Light Fixtures	0	300	300
2240 Motor Vehicle Parts & Supplies	521	700	700
2241 Equipment Parts & Supplies	5,402	4,100	4,100
2263 Playground Equipment Supplies	7,808	10,000	10,000
2281 Minor Tools & Apparatus	1,238	3,800	3,800
TOTAL SUPPLIES	29,746	38,800	38,800
CONTRACTUAL SERVICES			
2305 Special Services	0	200	200
2307 Utilities	10,634	12,000	12,000
2309 Postage	50	200	200
2310 Hire of Equipment	845	1,500	1,500
2311 Travel & Schools	0	400	400
2320 R&M Buildings, Structures	0	500	500
2322 R&M Furniture & Fixtures	0	500	500
2323 R&M Motor Vehicles	29	500	500
2324 R&M Machines & Equipment	3,135	650	650
2327 Licenses & Permits	0	100	100
2330 Dues, Memberships, Subscriptions	0	50	50
2370 Tree Trimming	475	600	600
TOTAL CONTRACTUAL	15,168	17,200	17,200
CAPITAL OUTLAY			
2410 Motor Vehicles	0	0	0
2412 Park Equipment	0	0	10,500
TOTAL CAPITAL OUTLAY	0	0	10,500
GRAND TOTAL	\$ 185,273	\$ 197,400	\$ 209,800

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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 88,137	\$ 93,500	\$ 96,900
2200 Supplies	749	3,100	3,100
2300 Contractual Services	17,092	30,900	31,900
TOTAL EXPENSES	105,978	127,500	131,900
2400 Capital Outlay	0	0	0
GRAND TOTAL	\$ 105,978	\$ 127,500	\$ 131,900

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	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 65,050	\$ 66,500	\$ 68,600
2102 Overtime	0	1,000	1,000
2107 Extra Help	1,274	3,100	3,100
2111 Retirement	7,872	8,400	9,100
2120 Social Security	5,019	5,400	5,600
2131 Insurance	6,320	6,400	6,700
2136 ICMA Retirement	2,602	2,700	2,800
TOTAL SALARIES & BENEFITS	88,137	93,500	96,900
SUPPLIES			
2202 Department Supplies	749	1,000	1,000
2219 Wearing Apparel	0	50	50
2236 Materials	0	100	100
2239 Electrical Supplies & Light Fixtures	0	450	450
2241 Equipment Parts & Supplies	0	1,500	1,500
TOTAL SUPPLIES	749	3,100	3,100
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	0	100	100
2305 Special Services	49	1,000	1,000
2307 Utilities	9,549	9,000	10,000
2309 Postage	250	300	300
2311 Travel & Schools	0	500	500
2314 Printing & Binding	0	200	200
2320 R&M Buildings, Structures	4,078	1,755	1,755
2322 R&M Furniture & Fixtures	820	2,000	2,000
2324 R&M Machines & Equipment	1,337	11,000	11,000
2330 Dues & Subscriptions	20	45	45
2385 Program Expense	989	5,000	5,000
TOTAL CONTRACTUAL	17,092	30,900	31,900
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 105,978	\$ 127,500	\$ 131,900

**COMMUNITY ENRICHMENT
LIBRARY (700)**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 445,568	\$ 485,300	\$ 492,800
2200 Supplies	46,411	52,380	51,350
2300 Contractual Services	73,454	68,820	64,650
TOTAL EXPENSES	565,433	606,500	608,800
2400 Capital Outlay	1,969	3,200	3,200
GRAND TOTAL	\$ 567,402	\$ 609,700	\$ 612,000

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	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 328,900	\$ 352,600	\$ 358,900
2102 Overtime	1,203	1,000	1,000
2107 Extra Help	2,821	3,300	3,200
2111 Retirement	34,761	43,800	47,000
2120 Social Security	24,123	27,300	27,800
2131 Insurance	48,525	52,000	49,400
2136 ICMA Retirement	5,235	5,300	5,500
TOTAL SALARIES & BENEFITS	445,568	485,300	492,800
SUPPLIES			
2202 Department Supplies	9,330	10,000	10,000
2215 Food, Meals	50	250	150
2239 Electrical Supplies & Light Fixtures	0	250	200
2241 Equipment Parts & Supplies	224	1,000	1,500
2272 Library Materials	36,637	40,480	39,300
2281 Minor Tools & Apparatus	170	400	200
TOTAL SUPPLIES	46,411	52,380	51,350
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	193	250	240
2305 Special Services	2,034	2,700	2,480
2307 Utilities	18,868	19,000	20,000
2309 Postage	2,250	2,300	2,300
2310 Hire of Equipment	4,800	5,000	6,300
2311 Travel & Schools	1,886	2,350	950
2314 Printing & Binding	0	200	400
2320 R&M Buildings, Structures	10,892	8,000	8,720
2322 R&M Furniture & Fixtures	360	1,300	1,300
2324 R&M Machines & Equipment	1,134	2,100	1,660
2330 Dues, Memberships, Subscriptions	461	520	50
2376 HALAN Annual Fees	20,304	21,400	19,750
2385 Program Expense	10,272	3,700	500
TOTAL CONTRACTUAL	73,454	68,820	64,650
CAPITAL OUTLAY			
2474 Library Memorials	1,969	3,200	3,200
TOTAL CAPITAL OUTLAY	1,969	3,200	3,200
GRAND TOTAL	\$ 567,402	\$ 609,700	\$ 612,000

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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2200 Supplies	0	0	0
2300 Contractual Services	\$ 77,948	\$ 89,200	\$ 89,200
TOTAL EXPENSES	77,948	89,200	89,200
GRAND TOTAL	\$ 77,948	\$ 89,200	\$ 89,200

EXPENSE ACCOUNTS

City Judge	\$2,070 /month
City Attorney	\$2,750 /month
City Prosecutor	\$800 /month

OVERVIEW

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

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

BUDGET DETAIL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2202 Supplies	\$ 816	\$ 0	\$ 0
 CONTRACTUAL SERVICES			
2303 Legal Fees	\$ 42,242	\$ 54,000	\$ 53,000
2311 Travel & Schools	945	1,400	750
2330 Dues & Subscriptions	26	100	50
2353 Court Allowance	1,050	100	100
2371 Court Prosecutor	9,600	9,600	9,600
2372 City Judge	24,085	24,000	25,700
TOTAL CONTRACTUAL	77,948	89,200	89,200
 GRAND TOTAL	 \$ 78,764	 \$ 89,200	 \$ 89,200

GENERAL FUND - CONTINGENT (901)

BUDGET SUMMARY	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
2100 Salaries	\$ 0	\$ 0	\$ 0
2200 Supplies	0	5,000	5,000
2300 Contractual Services	1,135,867	1,412,300	1,459,800
TOTAL EXPENSES	1,135,867	1,417,300	1,464,800
2400 Capital Outlay	0	0	0
2600 Transfers	200,000	200,000	132,530
GRAND TOTAL	\$ 1,335,867	\$ 1,617,300	\$ 1,597,330

OVERVIEW

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

GENERAL FUND - CONTINGENT (901)

BUDGET SUMMARY	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2115 Compensation Study	\$ 0	\$ 0	\$ 0
TOTAL SALARIES & BENEFITS	0	0	0
SUPPLIES			
2202 Department Supplies	0	5,000	5,000
TOTAL SUPPLIES	0	5,000	5,000
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	34,780	20,000	30,000
2304 Information Support System	67,617	60,000	110,000
2305 Special Services	11,822	15,000	20,000
2308 Telephone	52,343	50,000	50,000
2312 Advertising	5,205	5,000	4,500
2316 Workers Compensation Insurance	72,000	80,000	75,000
2318 Insurance	130,937	307,400	307,400
2320 Leased Building Expenses	13,486	30,000	30,000
2324 R&M Machines & Equipment	0	1,000	1,000
2325 Repairs Insurance	832	10,000	10,000
2329 Janitorial Services	49,943	50,000	50,000
2330 Dues, Memberships, Subscriptions	4,146	5,000	8,000
2338 Retiree Insurance Premium -City	449,000	500,000	500,000
2341 Chamber of Commerce	8,400	8,400	8,400
2345 Riverfest Contributions	2,556	45,000	35,000
2349 Ball Leagues	2,250	5,000	5,000
2356 Stormwater Management	12,932	15,000	20,000
2357 Street and Traffic Utilities	129,479	130,000	130,000
2358 Public Safety Radio System	9,449	30,000	30,000
2368 Employee Assistance Program	5,110	5,500	5,500
2380 Contingent	67,483	30,000	20,000
2381 Port Security Match	0	0	0
2390 Riverfront Development Authority	6,097	10,000	10,000
TOTAL CONTRACTUAL	1,135,867	1,412,300	1,459,800
CAPITAL OUTLAY			
2454 Computer Equipment	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
TRANSFERS			
2611 Transfer to W/S #11	0	0	0
2614 Transfer to Sick Leave #14	200,000	200,000	132,530
2626 Transfer to W/S #26	0	0	0
TOTAL TRANSFERS	200,000	200,000	132,530
GRAND TOTAL	\$ 1,335,867	\$ 1,617,300	\$ 1,597,330

**ENTERPRISE
FUNDS**

**WATER & SEWER FUND
SANITATION FUND**

**WATER AND SEWER FUND
BUDGET SUMMARY
FISCAL YEAR 2019-2020**

RESOURCES

Water Service	\$ 2,050,000
Sewer Service	1,432,000
Other	99,670

GRAND TOTAL RESOURCES AND RESERVES	\$ 3,581,670
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EXPENDITURES

Operating Expenses	\$ 3,094,670
Capital	164,000
Transfers	323,000

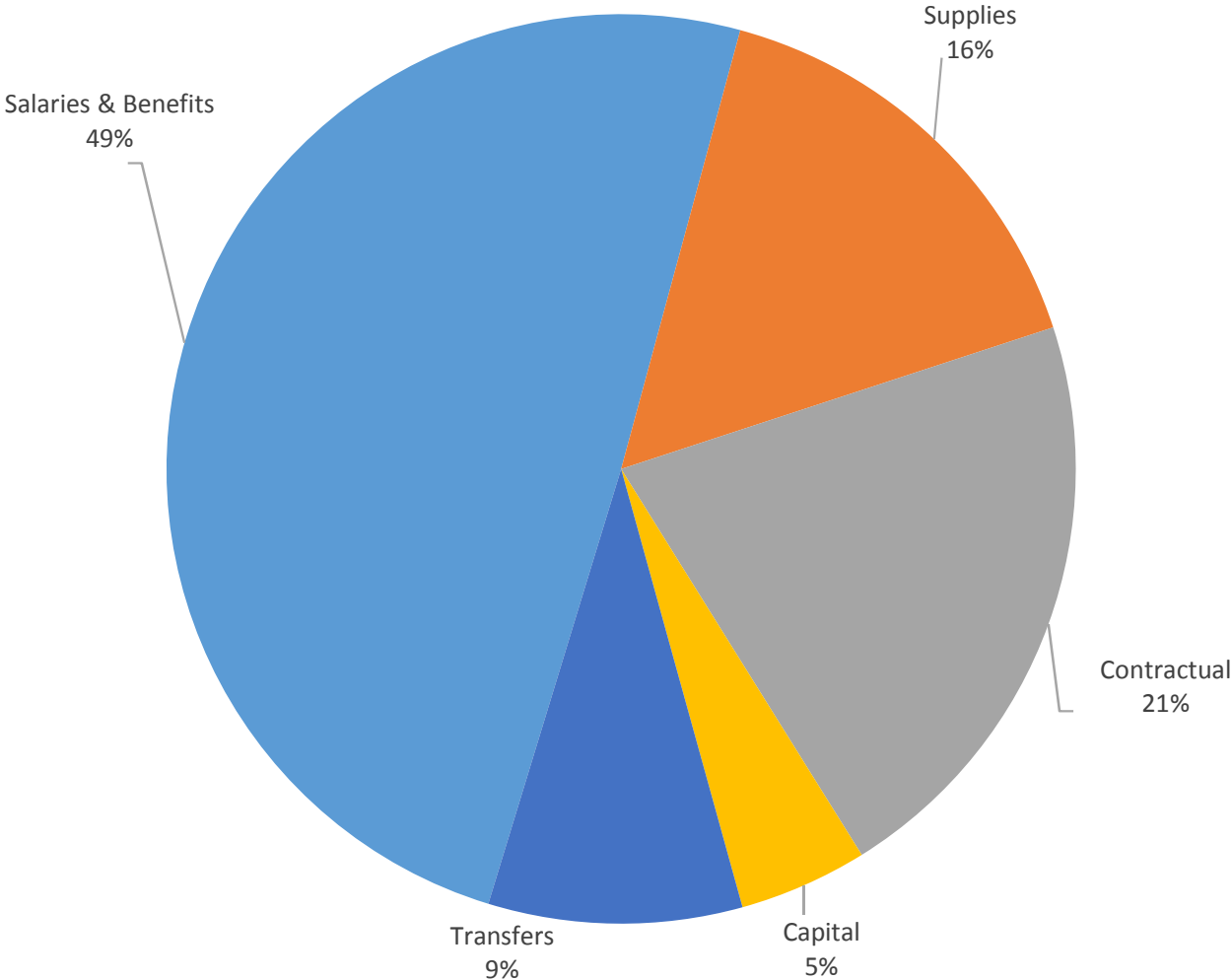
GRAND TOTAL EXPENDITURES	\$ 3,581,670
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USE OF FUND BALANCE	\$ 0
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**WATER AND SEWER FUND
REVENUES AND RESERVES DETAIL**

	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
OPERATING REVENUE			
1417 Water Service	\$ 2,073,701	\$ 2,000,000	\$ 2,050,000
1419 Sewer Service	1,447,516	1,400,000	1,432,000
1423 Penalty	63,676	60,000	60,000
1462 Turn on, Cutoff and Transfer Fees	11,600	10,000	8,000
1463 Sewer Taps	4,500	7,000	5,000
1467 Water Taps	10,200	10,000	10,000
TOTAL OPERATING REVENUE	3,611,193	3,487,000	3,565,000
OTHER RESOURCES			
1601 Interest Income	0	5,000	10,000
1606 Insurance Claims	0	1,500	1,500
1612 Sale of Salvage	0	500	170
1641 Over/Short	0	0	0
1651 Miscellaneous Income	24,180	30,000	5,000
TOTAL OTHER RESOURCES	24,180	37,000	16,670
1701 Transfer from General Fund	0	0	0
TOTAL OTHER RESOURCES	0	0	0
TOTAL CURRENT RESOURCES	\$ 3,635,373	\$ 3,524,000	\$ 3,581,670

FY 2019-2020 EXPENDITURES WATER & SEWER FUND



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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 1,674,103	\$ 1,781,550	\$ 1,772,870
2200 Supplies	567,020	562,100	563,600
2300 Contractual Services	795,871	747,350	758,200
TOTAL EXPENSES	3,036,994	3,091,000	3,094,670
2400 Capital Outlay	47,406	110,000	164,000
2600 Transfers	269,200	323,000	323,000
GRAND TOTAL	\$ 3,353,600	\$ 3,524,000	\$ 3,581,670

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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
601 Supply and Purification	\$ 1,148,540	\$ 1,157,200	\$ 1,199,900
603 Water and Sewer Maintenance	784,532	840,350	871,300
604 Accounting and Collections	246,592	257,650	259,870
607 Wastewater Plant	904,736	945,800	917,600
901 Contingency	269,200	323,000	333,000
GRAND TOTAL	\$ 3,353,600	\$ 3,524,000	\$ 3,581,670

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

DEPARTMENT	Salaries & Benefits	Materials & Supplies	Contractual Services	Capital	Transfers	TOTAL
Supply and Purification	\$ 525,200	\$ 376,500	\$ 223,200	\$ 75,000	\$ -	\$ 1,199,900
Water and Sewer Maintenance	660,300	117,300	43,700	50,000	-	871,300
Accounting and Collections	195,570	2,000	62,300	-	-	259,870
Wastewater Plant	391,800	67,800	419,000	39,000	-	917,600
Contingency	-	-	10,000	-	323,000	333,000
GRAND TOTAL EXPENSES	\$ 1,772,870	\$ 563,600	\$ 758,200	\$ 164,000	\$ 323,000	\$ 3,581,670

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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 498,018	\$ 533,500	\$ 525,200
2200 Supplies	420,915	377,500	376,500
2300 Contractual Services	229,607	221,200	223,200
TOTAL EXPENSES	1,148,540	1,132,200	1,124,900
2400 Capital Outlay	0	25,000	75,000
GRAND TOTAL	\$ 1,148,540	\$ 1,157,200	\$ 1,199,900

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	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 307,216	\$ 353,100	\$ 340,200
2102 Overtime	69,052	50,000	50,000
2111 Retirement	45,426	49,700	51,000
2120 Social Security	27,970	30,850	29,900
2131 Insurance	41,269	42,200	44,200
2136 ICMA Retirement	7,085	7,650	9,900
TOTAL SALARIES & BENEFITS	498,018	533,500	525,200
SUPPLIES			
2202 Department Supplies	12,567	11,500	11,500
2211 Purchased Water Supply	192,941	150,000	150,000
2212 Chemicals	198,857	200,000	200,000
2219 Wearing Apparel	0	1,000	1,000
2221 Fuel	1,286	2,000	1,000
2236 Street/Sidewalk/Building Materials	635	200	200
2239 Electrical Supplies & Light Fixtures	0	200	200
2240 Motor Vehicle Parts & Supplies	290	200	200
2241 Equipment Parts & Supplies	14,339	11,900	11,900
2281 Minor Tools & Apparatus	0	500	500
TOTAL SUPPLIES	420,915	377,500	376,500
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	18	1,000	1,000
2305 Special Services	25,769	21,000	21,000
2307 Utilities	62,201	60,000	60,000
2309 Postage	1,151	1,500	1,500
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	880	2,000	2,000
2314 Printing & Binding	0	1,000	1,000
2316 Workers Comp. Insurance	8,700	8,700	8,700
2318 Insurance	75,000	75,000	75,000
2320 R&M Buildings	3,790	200	200
2321 R&M Radio & Communication Equipment	0	0	0
2322 R&M Furniture, Fixtures	45	200	200
2323 R&M Motor Vehicles	15	200	200
2324 R&M Machines & Equipment	38,702	35,000	37,000
2327 Licenses & Permits	12,976	15,000	15,000
2330 Dues, Memberships, Subscriptions	360	400	400
TOTAL CONTRACTUAL	229,607	221,200	223,200
CAPITAL OUTLAY			
2410 Motor Vehicle	0	0	25,000
2414 Plant Equipment	0	25,000	50,000
TOTAL CAPITAL OUTLAY	0	25,000	75,000
GRAND TOTAL	\$ 1,148,540	\$ 1,157,200	\$ 1,199,900

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

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 625,031	\$ 621,650	\$ 660,300
2200 Supplies	72,914	115,300	117,300
2300 Contractual Services	39,181	43,400	43,700
TOTAL EXPENSES	737,126	780,350	821,300
2400 Capital Outlay	47,406	60,000	50,000
GRAND TOTAL	\$ 784,532	\$ 840,350	\$ 871,300

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	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 449,111	\$ 438,200	\$ 464,400
2102 Overtime	13,417	13,000	13,000
2107 Extra Help	0	2,000	2,000
2111 Retirement	55,972	55,800	62,400
2120 Social Security	33,713	34,700	36,700
2131 Insurance	66,172	70,850	74,500
2136 ICMA Retirement	6,646	7,100	7,300
TOTAL SALARIES & BENEFITS	625,031	621,650	660,300
SUPPLIES			
2202 Department Supplies	671	2,000	2,000
2212 Chemicals	0	1,000	1,000
2215 Food, Meals	249	1,500	1,500
2219 Wearing Apparel	2,755	3,300	3,300
2221 Fuel	12,311	10,000	12,000
2236 Street/Sidewalk/Building Materials	9,102	18,000	18,000
2240 Motor Vehicle Parts & Supplies	7,565	4,000	4,000
2241 Equipment Parts & Supplies	920	9,000	9,000
2242 Water Mains	30,217	53,000	53,000
2245 Sewer Mains	6,663	9,000	9,000
2281 Minor Tools & Apparatus	2,461	4,500	4,500
TOTAL SUPPLIES	72,914	115,300	117,300
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	3,512	1,500	1,500
2305 Special Services	5,520	5,000	5,000
2309 Postage	432	500	500
2310 Hire of Equipment	1,270	1,200	1,200
2311 Travel & Schools	150	3,000	3,000
2312 Advertising	0	300	300
2314 Printing & Binding	0	200	200
2316 Workers Comp. Insurance	9,700	9,700	10,000
2318 Insurance	11,000	11,000	11,000
2321 R&M Radio & Communication Equipment	0	500	500
2323 R&M Motor Vehicles	4,905	5,000	5,000
2324 R&M Machines & Equipment	942	3,000	3,000
2327 Licenses & Permits	1,030	1,500	1,500
2330 Dues, Memberships, Subscriptions	720	1,000	1,000
2331 Water Tower Inspections	0	0	0
TOTAL CONTRACTUAL	39,181	43,400	43,700
CAPITAL OUTLAY			
2410 Motor Vehicles	21,621	0	0
2451 Specialized Equipment	25,785	60,000	50,000
TOTAL CAPITAL OUTLAY	47,406	60,000	50,000
GRAND TOTAL	\$ 784,532	\$ 840,350	\$ 871,300

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

	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
BUDGET SUMMARY			
2100 Salaries & Benefits	\$ 178,100	\$ 191,900	\$ 195,570
2200 Supplies	2,090	2,000	2,000
2300 Contractual Services	66,402	63,750	62,300
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	246,592	257,650	259,870
2400 Capital Outlay	0	0	0
TOTAL EXPENSES	<hr/> 0	<hr/> 0	<hr/> 0
GRAND TOTAL	<hr/> \$ 246,592	<hr/> \$ 257,650	<hr/> \$ 259,870

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	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
SALARIES & BENEFITS			
2101 Regular	\$ 128,806	\$ 134,600	\$ 136,070
2102 Overtime	1,018	2,000	2,000
2107 Extra Help	1,069	5,000	5,000
2111 Retirement	15,710	16,900	18,000
2120 Social Security	9,552	10,800	10,900
2131 Insurance	17,506	17,900	18,800
2136 ICMA Retirement	4,439	4,700	4,800
TOTAL SALARIES & BENEFITS	178,100	191,900	195,570
SUPPLIES			
2202 Department Supplies	2,090	2,000	2,000
TOTAL SUPPLIES	2,090	2,000	2,000
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	10,213	11,500	11,500
2305 Special Services	26,482	20,450	19,000
2309 Postage	17,250	17,500	17,500
2310 Hire of Equipment	0	0	0
2311 Travel & Schools	0	1,500	1,500
2314 Printing & Binding	2,157	2,000	2,000
2316 Workers Comp. Insurance	300	300	300
2318 Insurance	10,000	10,000	10,000
2321 R&M Radio & Communication Equip	0	0	0
2324 R&M Machines & Equipment	0	500	500
TOTAL CONTRACTUAL	66,402	63,750	62,300
CAPITAL OUTLAY			
2454 Computer Equipment	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0
GRAND TOTAL	\$ 246,592	\$ 257,650	\$ 259,870

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

	<i>2017-2018</i>	<i>2018-2019</i>	<i>2019-2020</i>
	<i>ACTUAL</i>	<i>BUDGET</i>	<i>ADOPTED</i>
BUDGET SUMMARY			
2100 Salaries & Benefits	\$ 372,954	\$ 434,500	\$ 391,800
2200 Supplies	71,101	67,300	67,800
2300 Contractual Services	460,681	419,000	419,000
TOTAL EXPENSES	904,736	920,800	878,600
2400 Capital Outlay	0	25,000	39,000
GRAND TOTAL	\$ 904,736	\$ 945,800	\$ 917,600

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	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
SALARIES & BENEFITS			
2101 Regular Earnings	\$ 248,831	\$ 305,200	\$ 261,800
2102 Overtime	17,770	4,300	15,000
2111 Retirement	32,261	38,300	36,200
2120 Social Security	19,342	23,700	21,200
2131 Insurance	44,671	52,100	48,000
2136 ICMA Retirement	10,079	10,900	9,600
TOTAL SALARIES & BENEFITS	372,954	434,500	391,800
SUPPLIES			
2202 Department Supplies	6,058	12,000	12,000
2212 Chemicals	37,200	30,000	30,000
2215 Food, Meals	1,325	100	100
2219 Wearing Apparel	789	800	800
2221 Fuel	2,493	3,500	4,000
2236 Street/Sidewalk/Building Materials	2,855	400	400
2239 Electrical Supplies & Light Fixtures	0	1,000	1,000
2240 Motor Vehicle Parts & Supplies	78	600	600
2241 Equipment Parts & Supplies	16,643	17,900	17,900
2281 Minor Tools & Apparatus	3,660	1,000	1,000
TOTAL SUPPLIES	71,101	67,300	67,800
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	657	2,000	2,000
2305 Special Services	10,547	13,000	13,000
2307 Utilities	210,042	200,000	200,000
2309 Postage	125	400	400
2310 Hire of Equipment	2,077	3,000	3,000
2311 Travel & Schools	50	800	800
2316 Workers Comp. Insurance	3,800	800	800
2318 Insurance	52,000	52,000	52,000
2320 R&M Buildings and Contractual	874	800	800
2321 R&M Radio & Communication Equipment	0	200	200
2322 R&M Furniture and Fixtures	263	400	400
2323 R&M Motor Vehicles	65	300	300
2324 R&M Machines & Equipment	92,297	75,000	75,000
2327 Licenses & Permits	44,854	40,000	40,000
2330 Dues, Memberships, Subscriptions	360	300	300
2332 Sanitary Landfill	42,670	30,000	30,000
TOTAL CONTRACTUAL	460,681	419,000	419,000
CAPITAL OUTLAY			
2414 Plant Equipment	0	25,000	25,000
2451 Specialized Equipment	0	0	14,000
TOTAL CAPITAL OUTLAY	0	25,000	39,000
GRAND TOTAL	\$ 904,736	\$ 945,800	\$ 917,600

CONTINGENCY (901)

	2017-2018	2018-2019	2019-2020
<u>BUDGET SUMMARY</u>	ACTUAL	BUDGET	ADOPTED
2300 Contractual Services	\$ 0	\$ 0	\$ 10,000
TOTAL EXPENSES	0	0	10,000
2600 Transfers	269,200	323,000	323,000
GRAND TOTAL	\$ 269,200	\$ 323,000	\$ 333,000

OVERVIEW

Water and Sewer Contingency primarily includes transfers to other funds.

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

BUDGET DETAIL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
CONTRACTUAL SERVICES			
2380 Contingent	\$ 0	\$ 0	\$ 10,000
TOTAL CONTRACTUAL	<u>0</u>	<u>0</u>	<u>10,000</u>
TRANSFERS			
2601 Transfer to General Fund	263,000	263,000	263,000
2614 Transfer to Sick Leave Fund	6,200	60,000	60,000
2626 Transfer to Water and Sewer Capital	0	0	0
TOTAL TRANSFERS	<u>269,200</u>	<u>323,000</u>	<u>323,000</u>
GRAND TOTAL	<u><u>\$ 269,200</u></u>	<u><u>\$ 323,000</u></u>	<u><u>\$ 333,000</u></u>

**SANITATION FUND
BUDGET SUMMARY**

FISCAL YEAR 2019-2020

RESOURCES

Garbage and Trash Services	\$ 1,454,700
Other	11,100
	<hr/>

TOTAL RESOURCES	\$ 1,465,800
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EXPENDITURES

Operating Expenditures	1,080,800
Capital Expenditures	255,000
Transfers	130,000
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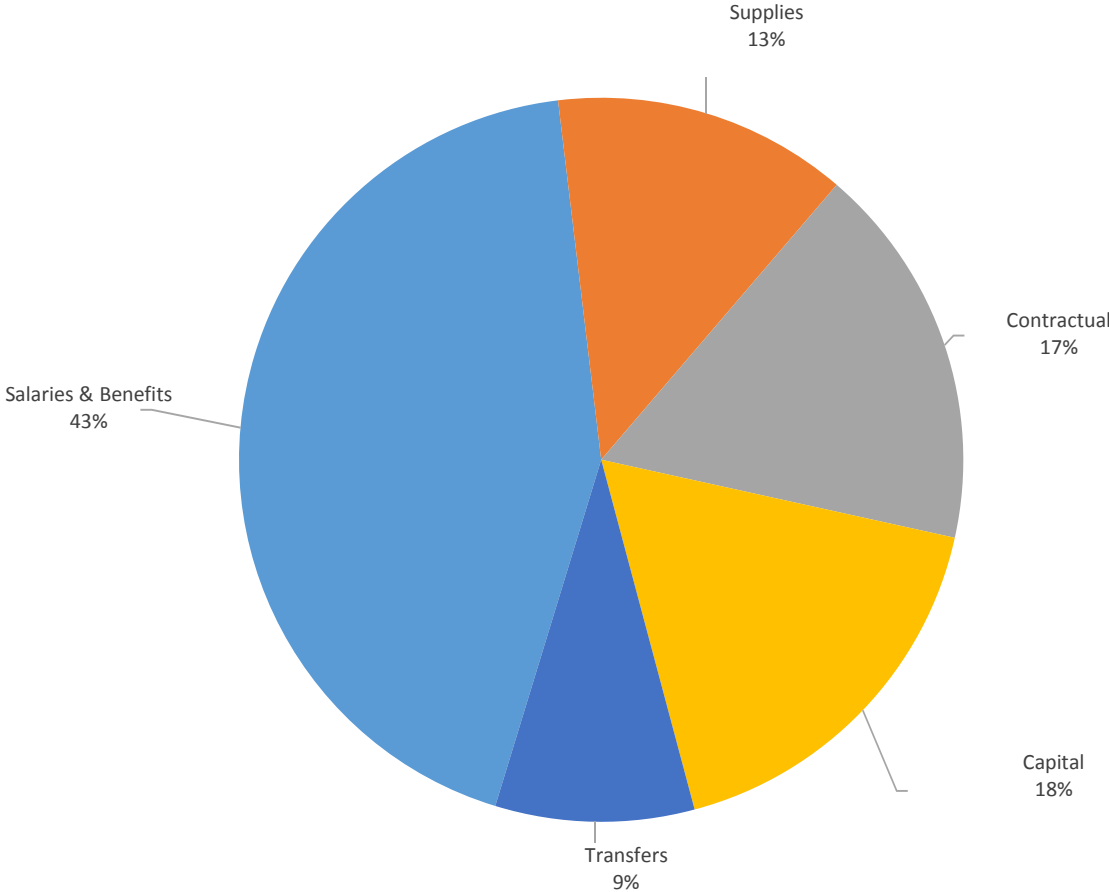
TOTAL EXPENDITURES	\$ 1,465,800
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USE OF FUND BALANCE	\$ 0
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**SANITATION FUND
REVENUES AND RESOURCES DETAIL**

	2017-2018	2018-2019	2019-2020
CURRENT REVENUE	ACTUAL	BUDGET	ADOPTED
1421 Garbage and Trash Services	\$ 1,031,860	\$ 1,065,000	\$ 1,090,000
1422 Commercial Garbage	\$ 329,745	\$ 320,000	\$ 344,000
1423 Penalty	24,100	22,000	20,700
1601 Interest on Investments	0	3,000	3,000
1610 Sale of Garbage Bags	9,499	12,000	8,000
1612 Sale of Salvage	656	1,000	100
1651 Miscellaneous Income	0	0	0
TOTAL	1,395,860	1,423,000	1,465,800
TOTAL RESOURCES FOR SERVICE	\$ 1,395,860	\$ 1,423,000	\$ 1,465,800

FY 2019-2020 EXPENDITURES SANITATION FUND



**SANITATION FUND
SANITATION (406)**

BUDGET SUMMARY	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
2100 Salaries & Benefits	\$ 582,409	\$ 557,800	\$ 635,800
2200 Supplies	209,797	181,200	193,200
2300 Contractual Services	299,523	249,000	251,800
TOTAL EXPENSES	1,091,729	988,000	1,080,800
2400 Capital Outlay	219,331	261,000	255,000
2601 Transfers	150,000	174,000	130,000
GRAND TOTAL	\$ 1,461,060	\$ 1,423,000	\$ 1,465,800

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	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	ADOPTED
2101 Regular Earnings	\$ 419,500	\$ 400,000	\$ 451,600
2102 Overtime	2,546	5,000	6,000
2111 Retirement	51,077	49,200	59,700
2120 Social Security	31,205	30,300	34,900
2131 Insurance	71,417	66,800	76,700
2136 ICMA Retirement	6,664	6,500	6,900
TOTAL SALARIES & BENEFITS	582,409	557,800	635,800
SUPPLIES			
2202 Department Supplies	11	2,800	2,800
2215 Food, Meals	0	100	100
2219 Wearing Apparel	5,100	5,100	5,100
2221 Fuel	63,549	50,000	57,000
2223 Garbage Bags	65,052	65,000	70,000
2240 Motor Vehicle Parts & Supplies	73,226	55,000	55,000
2241 Equipment Parts & Supplies	2,859	3,100	3,100
2281 Minor Tools & Apparatus	0	100	100
TOTAL SUPPLIES	209,797	181,200	193,200
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	1,578	1,400	1,400
2305 Special Services	0	300	300
2309 Postage	125	350	350
2310 Hire of Equipment	0	500	500
2311 Travel & Schools	0	3,000	3,000
2312 Advertising	0	100	100
2314 Printing & Binding	172	200	200
2316 Workers Compensation Insurance	17,000	17,000	17,000
2318 Insurance	33,000	33,000	33,000
2321 R&M Radio & Communication Equipment	0	400	400
2323 R&M Motor Vehicles	16,285	15,000	15,000
2324 R&M Machines & Equipment	0	200	200
2327 Licenses & Permits	0	300	300
2330 Dues, Memberships, Subscriptions	0	50	50
2332 Sanitary Landfill	219,477	160,000	170,000
2333 Recycling Costs	7,940	7,200	0
2375 Green Waste Fees	3,946	10,000	10,000
TOTAL CONTRACTUAL	299,523	249,000	251,800
CAPITAL OUTLAY			
2410 Motor Vehicles	207,674	236,000	230,000
2451 Specialized Equipment	11,657	25,000	25,000
TOTAL CAPITAL OUTLAY	219,331	261,000	255,000
2601 Transfer to General Fund	150,000	150,000	100,000
2614 Transfer to Sick Leave Fund	0	24,000	30,000
GRAND TOTAL	\$ 1,461,060	\$ 1,423,000	\$ 1,465,800

**DEBT SERVICE FUND
BUDGET SUMMARY**

	2017-2018		2018-2019		2019-2020
	ACTUAL		BUDGET		ADOPTED
REVENUES					
1110 General Property Taxes - Current	\$ 1,835,376	\$	1,918,700	\$	1,966,400
1111 General Property Taxes - Delinquent	25,126		20,000		7,000
1112 Penalty & Interest	18,756		18,000		7,000
TOTAL RECEIPTS	1,879,258		1,956,700		1,980,400
MISCELLANEOUS REVENUES					
1600 Interest on Issuance	0		0		0
1601 Interest on Investments	18,244		4,300		8,000
TOTAL MISCELLANEOUS REVENUES	18,244		4,300		8,000
TOTAL REVENUES	\$ 1,897,502	\$	1,961,000	\$	1,988,400

REQUIREMENTS					
2593 Debt Service - Principal	\$ 1,470,000	\$	1,545,000	\$	1,600,000
2594 Debt Service - Interest	442,153		412,900		365,670
2595 Debt Service - Fees	1,425		3,100		800
2595 Cost of Issuance	0		0		0
TOTAL REQUIREMENTS	\$ 1,913,578	\$	1,961,000	\$	1,966,470

**DEBT SERVICE
FUND**

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

DESCRIPTION	ORIGINAL ISSUE	OUTSTANDING 09/30/2019
Certificates of Obligation 2011	\$ 4,300,000	\$ 2,740,000
Certificates of Obligation 2013	4,300,000	3,735,000
Certificates of Obligation 2016	7,250,000	7,050,000
TOTAL	\$ 15,850,000	\$ 13,525,000

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

Amortization Schedule as of 10/1/2019

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Debt Service</i>
2019-2020	\$ 1,600,000	\$ 365,669	\$ 1,965,669
2020-2021	1,655,000	316,800	1,971,800
2021-2022	1,280,000	268,646	1,548,646
2022-2023	1,310,000	239,680	1,549,680
2023-2024	1,345,000	209,992	1,554,992
2024-2025	1,380,000	179,476	1,559,476
2025-2026	1,410,000	146,884	1,556,884
2026-2027	1,445,000	113,518	1,558,518
2027-2028	530,000	79,276	609,276
2028-2029	290,000	62,800	352,800
2029-2030	300,000	51,200	351,200
2030-2031	315,000	39,200	354,200
2031-2032	325,000	26,600	351,600
2032-2033	340,000	13,600	353,600
	\$ 13,525,000	\$ 2,113,341	\$ 15,638,341

**CITY OF PORT NECHES
 RECAP OF REVENUE AND TAX OBLIGATION BONDS
 CERTIFICATES OF OBLIGATION 2011**

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2019-20	\$ 1,345,000	\$ 42,782	\$ 42,781	\$ 1,430,563	\$ 1,395,000
2020-21	1,395,000	20,925	20,925	1,436,850	0
	<u>\$ 2,740,000</u>				

**CITY OF PORT NECHES
 RECAP OF REVENUE AND TAX OBLIGATION BONDS
 CERTIFICATES OF OBLIGATION 2013**

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2019-20	\$ 205,000	\$ 65,675	\$ 65,675	\$ 131,350	\$ 3,530,000
2020-21	210,000	63,625	63,625	127,250	3,320,000
2021-22	220,000	61,000	61,000	122,000	3,100,000
2022-23	230,000	57,700	57,700	115,400	2,870,000
2023-24	240,000	54,250	54,250	108,500	2,630,000
2024-25	250,000	50,650	50,650	101,300	2,380,000
2025-26	260,000	46,275	46,275	92,550	2,120,000
2026-27	270,000	41,725	41,725	83,450	1,850,000
2027-28	280,000	37,000	37,000	74,000	1,570,000
2028-29	290,000	31,400	31,400	62,800	1,280,000
2029-30	300,000	25,600	25,600	51,200	980,000
2030-31	315,000	19,600	19,600	39,200	665,000
2031-32	325,000	13,300	13,300	26,600	340,000
2032-33	340,000	6,800	6,800	13,600	0
	<u>\$ 3,735,000</u>				

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

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2019-20	\$ 50,000	\$ 74,378	\$ 74,378	\$ 198,756	\$ 7,000,000
2020-21	50,000	73,850	73,850	197,700	6,950,000
2021-22	1,060,000	73,323	73,323	1,206,646	5,890,000
2022-23	1,080,000	62,140	62,140	1,204,280	4,810,000
2023-24	1,105,000	50,746	50,746	1,206,492	3,705,000
2024-25	1,130,000	39,088	39,088	1,208,176	2,575,000
2025-26	1,150,000	27,167	27,167	1,204,334	1,425,000
2026-27	1,175,000	15,034	15,034	1,205,068	250,000
2027-28	250,000	2,638	2,638	255,276	0
	<u>\$ 7,050,000</u>				

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**ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

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

REVENUES AND RESERVES

Sales Tax	\$ 450,000
Interest	2,000
Reserves	0
	<hr/>

TOTAL REVENUES AND RESERVES	\$ 452,000
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EXPENDITURES

Operating Expenditures	\$ 78,000
Contingencies	207,000
Transfers to Debt Service	167,000
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TOTAL EXPENDITURES	\$ 452,000
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**EDC FUND - COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION (510)**

	2017-2018	2018-2019	2019-2020
<u>BUDGET SUMMARY</u>	ACTUAL	BUDGET	ADOPTED
2100 Administration	\$ 25,000	\$ 25,000	\$ 25,000
2200 Supplies	0	500	500
2300 Contractual Services	152,787	259,500	259,500
TOTAL EXPENSES	177,787	285,000	285,000
2600 EDC 4B Debt Service	165,400	167,000	167,000
GRAND TOTAL	\$ 343,187	\$ 452,000	\$ 452,000

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. Funds are provided by a dedicated 1/2 cent sales tax (4B) and can be utilized for economic and community development activities.

ECONOMIC DEVELOPMENT CORPORATION (510)

BUDGET DETAIL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 ADOPTED
ADMINISTRATION			
2101 Administration	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL ADMINISTRATION	25,000	25,000	25,000
SUPPLIES			
2202 Department Supplies	0	500	500
TOTAL SUPPLIES	0	500	500
CONTRACTUAL SERVICES			
2302 Consultants and Professional Services	5,581	5,000	5,000
2305 Special Services	1,575	3,000	3,000
2308 Telephone	0	500	500
2311 Travel & Schools	0	2,000	2,000
2312 Advertising	82	1,000	1,000
2330 Dues, Memberships, Subscriptions	0	1,000	1,000
2339 Marketing/Promotion	43,000	40,000	40,000
2380 Contingent	102,549	207,000	207,000
TOTAL CONTRACTUAL	152,787	259,500	259,500
DEBT SERVICE			
2627 EDC 4B Debt Service	165,400	167,000	167,000
TOTAL DEBT SERVICE	165,400	167,000	167,000
 GRAND TOTAL	 \$ 343,187	 \$ 452,000	 \$ 452,000

ORDINANCES

ORDINANCE NO. 2019-14

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF PORT NECHES, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR SAID CITY, AS PREPARED AND SUBMITTED BY THE CITY MANAGER OF SAID CITY, SUCH BUDGET COVERING THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020

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, 2019, and ending September 30, 2020; and

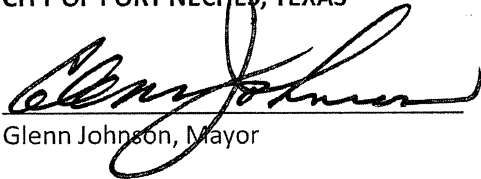
WHEREAS, the City Council of the City of Port Neches, Texas, after due hearing and consideration thereof, deems that such proposed and estimated budget, including amendments approved by the City Council, should be, in all respects, approved and adopted.

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, 2019, and ending September 30, 2020 is hereby in all respects, approved and adopted to include amendments approved by the City Council.

PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas, this **19th** day of **September, 2019**.

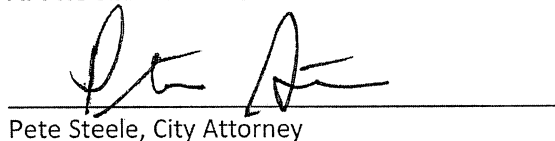
CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Jamie Mendoza, City Secretary

APPROVED AS TO FORM:


Pete Steele, City Attorney

ORDINANCE NO. 2019-15

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

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Port Neches, subject to ad valorem taxes for the tax year 2019, was fixed by Angela Bellard, Chief Appraiser of Jefferson Central Appraisal District, at a net taxable value of \$972,313,765;

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 2019-2020 upon all property, real, personal and mixed situated within the corporate limits of the said City subject to taxation, a tax of \$0.727993 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) For the maintenance and operation expenditures of the City of Port Neches, Texas, \$0.525753 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 8.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.98.

(b) For the payment of the debt service of the City of Port Neches, Texas, \$0.202240 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-half of one

percent (.5%) economic development local sales and use tax, approved by a majority of electors on August 12, 2000, 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 2019 shall become due and payable on the 1st day of October, 2019, and the same may be paid up to and including the 31st day of January, 2020, without penalty. If not paid by January 31, 2020, 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, 2020, such taxes shall incur an additional penalty to defray costs of collection, which penalty shall be equal to twenty (20%) per cent of the total amount of taxes, penalty and interest due.

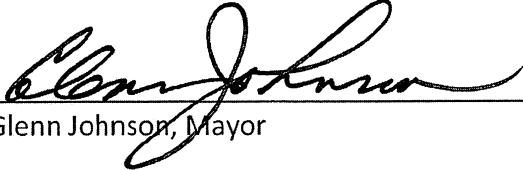
Section 5: This Ordinance shall take effect and be in full force and effect from and after its passage and publication of the caption of said Ordinance in one (1) issue of a newspaper of general circulation within said City, as required by law.

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

Section 7: That if any portion of this Ordinance, is for any reason, held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining provisions of this Ordinance and, to this end, all provisions of this Ordinance are declared to be severable.


PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas,
this 19th day of **September, 2019**.

CITY OF PORT NECHES, TEXAS



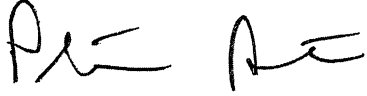
Glenn Johnson, Mayor

ATTEST:



Jamie Mendoza, City Secretary

APPROVED AS TO FORM:



Pete Steele, City Attorney

ORDINANCE NO. 2019-16

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.

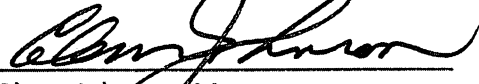
Section 4: If a computation hereunder does not result in an increase in the amount of an annuity, the amount of the annuity will not be changed hereunder.

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 2020.

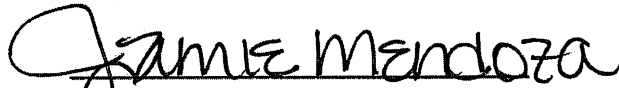
PASSED AND APPROVED by unanimous vote of the City Council of the City of Port Neches, Texas on this 19th day of September, 2019.

CITY OF PORT NECHES, TEXAS:



Glenn Johnson, Mayor

ATTEST:



Jamie Mendoza, City Secretary

APPROVED AS TO FORM:



Pete Steele, City Attorney

ORDINANCE NO. 2019-17

AN ORDINANCE AMENDING THE FY 2018-19 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. 2018-12 which adopted the FY 2018-19 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 2018-19 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:

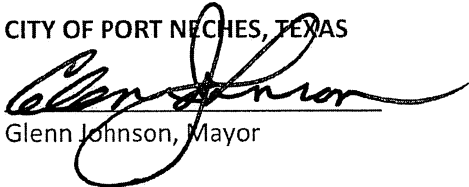
THAT the Annual Operating Budget for FY 2018-19 is amended to allow for increases in revenues and expenditures as set out in Attachment "A"

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 19th day of September, 2019.

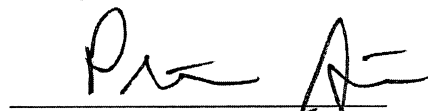
CITY OF PORT NECHES, TEXAS


Glenn Johnson, Mayor

ATTEST:


Jamie Mendoza, City Secretary

APPROVED FOR FORM


Pete Steele, City Attorney

ATTACHMENT A - PROPOSED BUDGET AMENDMENTS FY 2018-19

GENERAL FUND				
LINE ITEM	REVENUE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
01-7-000-1210	Building Permits	\$ 53,000	\$ 123,000	\$ 70,000
01-7-000-1325	Program Income	15,000	100,000	85,000
01-7-000-1550	Local Court Fees	150,000	130,000	(20,000)
01-7-000-1601	Interest Income	35,000	135,000	100,000
	Additional General Fund Revenue			\$ 235,000
TOTAL REVENUE	FY 18-19 Adopted Budget	\$ 10,831,000	\$ 11,066,000	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
01-8-202-2202	Department Supplies	\$ 9,600	\$ 13,000	\$ 3,400
01-8-202-2237	Personal Protective Equipment	6,500	12,000	5,500
01-8-202-2317	Life Insurance - Volunteer Fire	12,500	8,500	(4,000)
01-8-202-2320	R & M Buildings & Structures	3,500	8,500	5,000
01-8-202-2322	R&M Furniture & Fixtures	2,000	5,000	3,000
01-8-202-2323	R&M Motor Vehicles	25,000	35,000	10,000
01-8-202-2385	Program Expense - Grants	1,500	7,000	5,500
01-8-301-2224	Investigative Support	2,500	5,000	2,500
01-8-301-2305	Special Services	7,500	11,000	3,500
01-8-301-2323	R & M Motor Vehicles	3,000	8,000	5,000
01-8-301-2378	County Jail Fees	21,000	35,000	14,000
01-8-301-2385	Program Expense - Grants	1,300	21,000	19,700
01-8-402-2236	Street Materials	135,000	165,000	30,000
01-8-407-2315	Uniform Maintenance	1,700	3,500	1,800
01-8-407-2307	Utilities	20,000	24,000	4,000
01-8-901-2302	Consultants/Professional Svcs	20,000	30,000	10,000
01-8-901-2304	Information System Support	60,000	100,000	40,000
01-8-901-2385	Program Expense - Grants	0	95,000	95,000
	Additional General Fund Expenditures			\$ 253,900
EXPENDITURES	FY 18-19 Adopted Budget	\$ 10,831,000	\$ 11,084,900	
	AMENDED USE OF FUND BALANCE -General Fund		\$ 18,900	

Continued

WATER & SEWER FUND				
		ORIGINAL	ESTIMATED	ADDITIONAL
11-7-000-1417	Water Service	\$ 2,000,000	\$ 1,950,000	\$ (50,000)
11-7-000-1419	Sewer Service	1,400,000	1,412,000	12,000
11-7-000-1463	Sewer Taps	7,000	20,000	13,000
11-7-000-1467	Water Taps	10,000	35,000	25,000
	Additional Water & Sewer Revenue			\$ 0
TOTAL REVENUE	FY 18-19 Adopted Budget	\$ 3,524,000	\$ 3,524,000	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
11-8-601-2212	Chemicals	200,000	220,000	20,000
11-8-601-2241	Equipment Parts & Supplies	11,900	16,000	4,100
11-8-601-2305	Special Services	21,000	25,000	4,000
11-8-601-2320	R & M Machines & Equipment	35,000	38,000	3,000
11-8-607-2102	Overtime	4,300	13,000	8,700
11-8-607-2212	Chemicals	30,000	45,000	15,000
11-8-607-2324	R & M Machines & Equipment	75,000	141,000	66,000
11-8-607-2332	Sanitary Landfill	30,000	45,000	15,000
	Additional Water & Sewer Fund Expenditures			\$ 135,800
EXPENDITURES	FY 18-19 Adopted Budget	\$ 3,524,000	\$ 3,659,800	
AMENDED USE OF FUND BALANCE - Water & Sewer			\$ 135,800	

ATTACHMENT A - PROPOSED BUDGET AMENDMENTS FY 2018-19

SANITATION FUND				
		ORIGINAL	ESTIMATED	ADDITIONAL
15-7-000-1421	Residential Garbage	\$ 1,065,000	\$ 1,092,000	\$ 27,000
15-7-000-1422	Commercial Garbage	320,000	340,000	20,000
	Additional Sanitation Revenue			\$ 47,000
TOTAL REVENUE	FY 18-19 Adopted Budget	\$ 1,423,000	\$ 1,470,000	
LINE ITEM	EXPENDITURE	ORIGINAL BUDGET	ESTIMATED ACTUAL	ADDITIONAL
15-8-406-2240	Motor Vehicle Parts	\$ 55,000	\$ 65,000	\$ 10,000
15-8-406-2332	Sanitary Landfill Fees	160,000	200,000	40,000
15-8-406-2323	R & M Vehicles	15,000	30,000	15,000
	Additional Sanitation Expenditures			\$ 65,000
EXPENDITURES	FY 18-19 Adopted Budget	\$ 1,423,000	\$ 1,488,000	
AMENDED USE OF FUND BALANCE - Sanitation			\$ 18,000	