

City Of Bridge City



ANNUAL BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022

City of Bridge City, Texas

Fiscal Year 2021-2022

Budget Cover Page

August 17, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$218,075, which is a 10.61 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$86,171.

The members of the governing body voted on the budget as follows:

FOR: David Rutledge, Mayor
Mike Reed, Place 2
Danny Harrington, Place 4
Aaron Roccaforte, Mayor Pro-Tem
Tammi Fissette, Place 3
Lucy Fields, Place 6

AGAINST:

PRESENT and not voting:

ABSENT: Terri Gauthier, Place 5

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.52369/100	\$0.54058/100
No-New-Revenue Tax Rate:	\$0.48922/100	\$0.53630/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.35012/100	\$0.38043/100
Voter-Approval Tax Rate:	\$0.54821/100	\$0.54059/100
Debt Rate:	\$0.16374/100	\$0.15588/100

Total debt obligation for City of Bridge City, Texas secured by property taxes:
\$753,793

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Budget Authorization Documents

RESOLUTION NO. 2021-15(R)

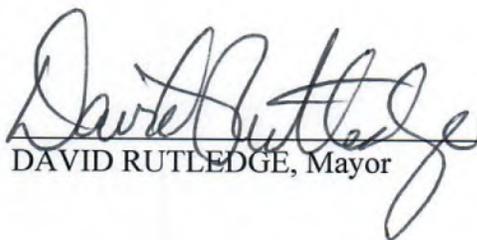
A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF BRIDGE CITY, TEXAS, FOR THE PERIOD BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS:

In accordance with Section 10.08 of the City Charter of the CITY OF BRIDGE CITY, TEXAS, the attached document marked Exhibit "A" and made a part of this Resolution for all intents and purposes as if it were herein included, is hereby adopted as the budget of the CITY OF BRIDGE CITY, TEXAS, for the period beginning **October 1, 2021** and ending **September 30, 2022**.

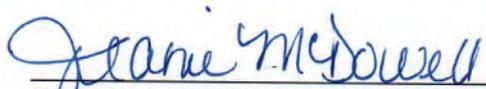
This Resolution is passed more than thirty days prior to the beginning of the next fiscal year of the CITY OF BRIDGE CITY, TEXAS, and is hereby adopted by a favorable vote of a majority of the members of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS.

PASSED AND APPROVED by the City Council of the CITY OF BRIDGE CITY, TEXAS, at its regular meeting on the 17th of **August 2021**.



DAVID RUTLEDGE, Mayor

ATTEST:



JEANIE MCDOWELL, City Secretary



APPROVED AS TO FORM:



PAUL M. FUKUDA, City Attorney

ORDINANCE NO. 2021-10

AN ORDINANCE DECLARING THAT ALL APPLICABLE STATE LAWS OF THE STATE OF TEXAS AND THE HOME RULE CHARTER OF THE CITY OF BRIDGE CITY, TEXAS, HAVE BEEN COMPLIED WITH AND FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF BRIDGE CITY, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

WHEREAS, the CITY OF BRIDGE CITY, TEXAS, has complied with all statutes of the State of Texas, including but not limited to Sections 26.04, 26.05, and 26.06 of the Tax Code of the State of Texas as well as the Home Rule Charter of the CITY OF BRIDGE CITY, TEXAS.

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

Section 1: There is hereby levied and there shall be collected for the (A) payment of principal and interest on bonds and other evidences of indebtedness, and (B) to provide maintenance and operating expenditures for the municipal government of the CITY OF BRIDGE CITY, TEXAS, for the fiscal year beginning October 1, 2021 and ending September 30, 2022, upon all property, real, personal, or mixed, within the corporate limits of the said city, subject to taxation not exempt from taxation, a tax of \$0.52369 cents on each ONE HUNDRED AND NO/100 (\$100.00) DOLLARS valuation of property, at ONE HUNDRED PERCENT (100%) market value, said tax being so levied and apportioned to the specific purposes herein set forth:

SECTION A:	Payment of Principal and Interest on	
	Bonds and Other Evidences of Indebtedness:	\$0.16374
SECTION B:	Maintenance and Operating Expenditures:	\$0.35995

The tax herein levied shall be collected by the County of Orange Tax Assessor/Collector, acting as a tax collector for the CITY OF BRIDGE CITY, TEXAS, at the same time as the taxes for the County of Orange are collected for the year 2021.

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 2.81 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-24.75.

This Ordinance shall become effective upon its passage by the City Council of the CITY OF BRIDGE CITY, TEXAS.

SECTION "A" PASSED by the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, on this 7th day of September, 2021, at the regular meeting of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, as follows:

<i>Please sign under your name & initial under your vote</i>	FOR	AGAINST	ABSTAIN
MAYOR DAVID RUTLEDGE <i>David Rutledge</i>	✓		
MAYOR PRO-TEM AARON ROCCAFORTE <i>Aaron Roccaforte</i>	✓		
COUNCIL MEMBER MIKE REED <i>Mike Reed</i>	✓		
COUNCIL MEMBER TAMMI FISETTE <i>Tammi Fissette</i>	✓		
COUNCIL MEMBER DANNY HARRINGTON <i>Danny Harrington</i>	✓		
COUNCIL MEMBER TERRI GAUTHIER <i>Terri Gauthier</i>	✓		
COUNCIL MEMBER LUCY FIELDS			absent

SECTION "B" PASSED by the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, on this 7th day of September 2021, at the regular meeting of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, as follows:

<i>Please sign under your name & initial under your vote</i>	FOR	AGAINST	ABSTAIN
MAYOR DAVID RUTLEDGE <i>David Rutledge</i>	✓		
MAYOR PRO-TEM AARON ROCCAFORTE <i>Aaron Roccaforte</i>	✓		
COUNCIL MEMBER MIKE REED <i>Mike Reed</i>	✓		
COUNCIL MEMBER TAMMI FISETTE <i>Tammi Fissette</i>	✓		
COUNCIL MEMBER DANNY HARRINGTON <i>Danny Harrington</i>	✓		
COUNCIL MEMBER TERRI GAUTHIER <i>Terri Gauthier</i>	✓		
COUNCIL MEMBER LUCY FIELDS			absent

David Rutledge

 DAVID RUTLEDGE, Mayor

ATTEST:

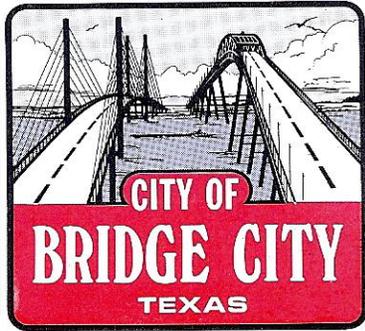
Jeanie McDowell

 JEANIE MCDOWELL, City Secretary



Paul M. Fukuda

 PAUL M. FUKUDA, City Attorney



Budget Calendar

**BUDGET CALENDAR
FOR 2021 - 2022 FISCAL YEAR**

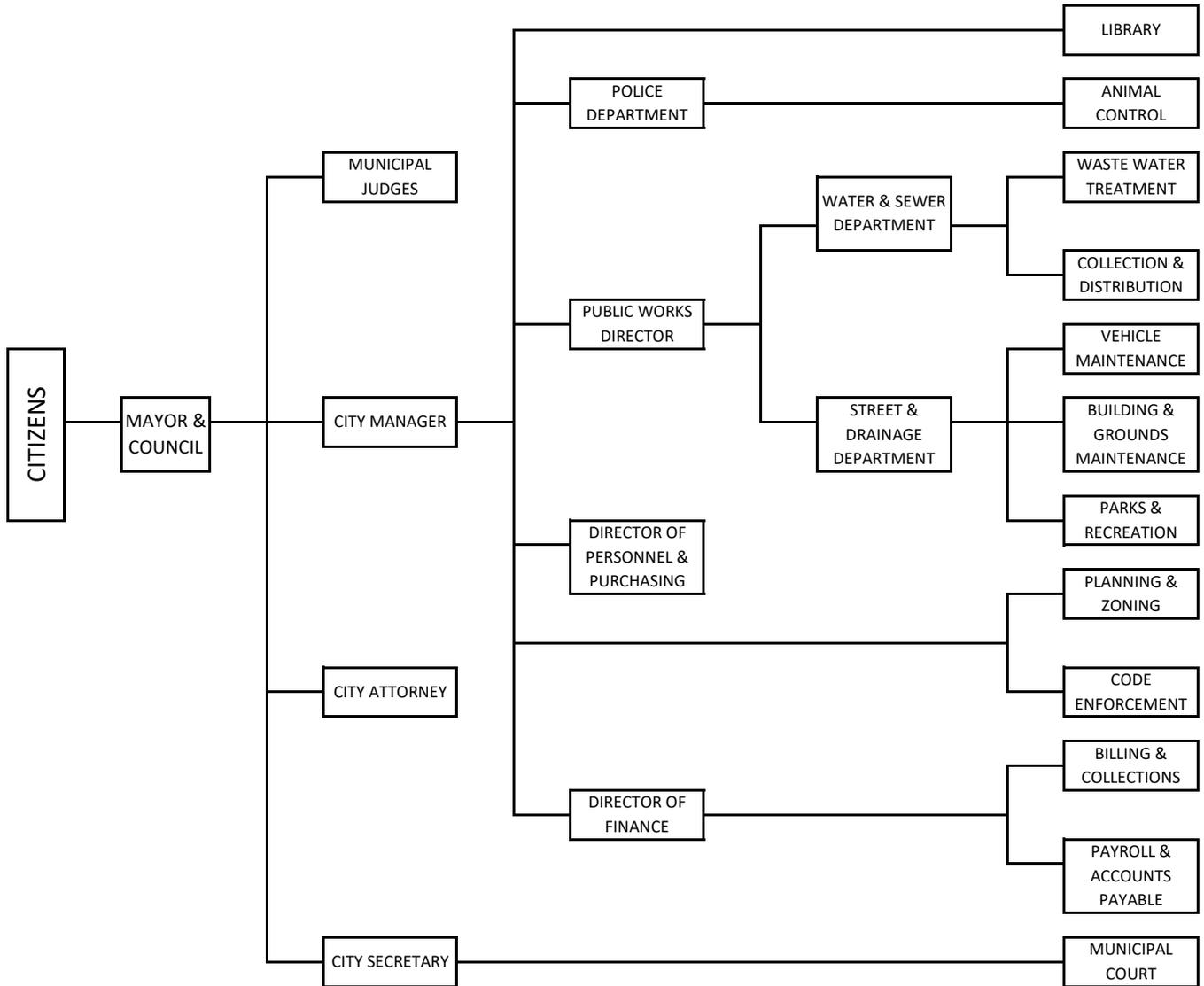
"IF PROPOSED TAX RATE EXCEEDS THE NO NEW REVENUE RATE"

FUNCTION	DATE	TIME
Submission of budget worksheets and memorandums to Department Heads	Tuesday, April 20, 2021	1:30 p.m.
Department Heads to make appointments with City Manager to discuss & turn in budget requests	By Friday, June 4, 2021	5:00 p.m.
Chief Appraiser to certify appraisal roll for tax rate calculation (Per State)	Sunday, July 25, 2021	
Workshop - Council and Staff	Monday, July 26, 2021	6:00 p.m.
Workshop - Council and Staff	Tuesday, July 27, 2021	6:00 p.m.
Workshop - Council and Staff (<u>FINAL REVIEW</u>)	Wednesday, July 28, 2021	6:00 p.m.
Council Regional TML Meeting	Thursday, July 29, 2021	
Presentation of <u>Final Proposed Budget</u> to City Sec.	Friday, July 31, 2021	NO LATER (Per Charter)
OCTAC to submit taxable values to City		
Schedule Public Hearing for Budget (08/17/21)	Tuesday, August 3, 2021	Regular Council Meeting 6:00 p.m.
Council to vote to place a proposal to adopt a tax rate (Must be recorded & specify rates - per State) & schedule public hearing (09/07/21)	Tuesday, August 3, 2021	Regular Council Meeting 6:00 p.m.
Publication of Notice of Public Hearing for Budget (8/17/21) Also Post on Website	Saturday, August 7, 2021	-----
Publication of notice of hearing on tax increase (9/7/21) - at least 10 days before public hearing (Not in legal or classified section) Post on Website	Saturday, August 28, 2021	-----
Public Hearing on Proposed Budget	Tuesday, August 17, 2021	Regular Council Meeting 6:00 p.m.
Adopt Budget by Resolution	Tuesday, August 17, 2021	Regular Council Meeting 6:00 p.m.
Ratify (record a vote) the Property Tax Revenue Increase in Budget	Tuesday, August 17, 2021	Regular Council Meeting 6:00 p.m.
Public hearing on Tax Rate	Tuesday, September 7, 2021	Regular Council Meeting 6:00 p.m.
Adopt Tax Rate by Ordinance (Record Vote)	Tuesday, September 7, 2021	Regular Council Meeting 6:00 p.m.

Must Have Quorum At All Meetings!

Organizational Chart

**CITY OF BRIDGE CITY
ORGANIZATIONAL CHART
2021 - 2022**



What Is A Budget?

WHAT IS A BUDGET?

A budget is several things:

1. The budget is a fiscal plan setting out anticipated revenue and expenditures for accomplishing a variety of services over a given time frame.
The fiscal plan includes:
 - a) an explanation of the services, activities, programs and projects to be provided by the City to the citizens;
 - b) the resultant expenditure requirements; and
 - c) the resources available for meeting the expenditure requirements.
2. The budget is a process concerned with the allocation of available resources among alternatives and competing departments, activities and programs. Cities rarely have enough money to be able to appropriate all the funds requested to all departments and activities and, as a result there is considerable competition for whatever money is available. Budgeting, as a process, is concerned with developing an acceptable mix or balance between costs and services and represents the decisions made with respect to:
 - a) quality and quantity of activities and projects to be undertaken; and
 - b) financing of those activities and projects.
3. The budget is a policy document which:
 - a) establishes the authority to spend funds, and levy and collect property taxes;
 - b) represents a commitment to provide a specific level of service within a given amount of resources; and
 - c) establishes criteria (objectives, measures and dollar limits) for evaluating and controlling expenditures, revenue collections and performance.Through the budget, policies are made, put into effect, and controlled.
4. The budget is a legal requirement. The Home Rule Charter requires the Mayor to prepare the annual budget and the City Council to adopt the annual budget not later than thirty (30) days prior to the beginning of the fiscal year. The budget must be on a program - performance basis and show:
 - a) expenditures for each program;
 - b) income from sources other than property taxes; and
 - c) amount to be raised by the property taxation and the property tax rate expressed in dollars per hundred of assessed taxable value.

Purpose of a Budget

Why do we budget? Why is it important?

The purpose of the budget is to:

1. To meet the legal requirement.
2. To establish spending and income-raising authority.
3. To establish a work program for the fiscal year (objectives) and present it to the public.
4. To manage and control resources and their use.
5. To assure the proper mix of costs and services.
6. To assure the most effective and efficient use of available resources.
7. To set the temp and direction of the city government.

8. To prioritize policies and objectives.
9. To link dollars and results.

Roles and Responsibilities of a Budget

Budget preparation and administration is a shared responsibility between the City Council, City Manager, Finance Department, Purchasing Department, Department Managers and Supervisors. Each plays an important role in the fiscal management system and the quality of and satisfaction derived from the fiscal management system is a direct result of the efforts of the several participants. Lack of attention, failure to follow procedures and/or poor follow through at any level can undermine the best fiscal management system.

City Council:

In a very real sense, budget preparation and administration begins and ends with the City Council. The City Council has the following responsibilities:

1. Establish City goals and major performance objectives.
2. Approve guidelines for preparing the annual operating budget.
3. Establish through adoption of an annual budget what services and the level of services to be provided and how they will be financed.
4. Establish rules for the conduct of the City's fiscal operations.
5. Monitor progress toward achievement of objectives.
6. Require independent audit of fiscal records and transactions.

City Manager

The City Manager is responsible to the City Council for the day-to-day operation and administration of the City government, In terms of fiscal management, the City Manager has the following responsibilities:

1. Develop policy guidelines for City Council review and adoption.
2. Prepare and submit as annual operating budget premised upon Council guidelines and goals and major performance objectives.
3. Ensure the adopted budget is properly administered.
4. Supervise the performance of all contracts for work to be done by the City.
5. Authorize and direct the purchase of all supplies and materials used by the City.
6. Keep Council fully advised on financial conditions of the City.
7. Establish rules for conduct of fiscal operations for which he is responsible.

Finance Department

The Finance Department becomes an extension of the City Manager's Office for purposes of performing the designated responsibilities. The responsibilities of the Finance Department include the following:

1. Administer the approved budget on a day-to-day basis to see that funds are being expended for the purposes approved and that all claims are supported by proper documentation.
2. Ensure that all revenue collections are appropriated to the proper functions.
3. Calculate property tax rates and ensure rates are set as Council directed.
4. Supervise sale of bond issues.
5. Administer the city investments and depository duties.
6. Administer the payroll system.
7. Administer the accounts payable system.
8. Administer the utility billing system.
9. Assist the City Manager and Mayor in preparing the budget.
10. Ensure that an annual independent audit is performed on the city records and transactions.

Purchasing Department

The Purchasing Department is responsible for monitoring of the annual budget as well as managing procurement services. The responsibility for the Purchasing Department includes the following:

1. Assure the approved budget funds are being expended for the purposes approved and that all claims are supported by proper documentation.
2. Ensure the municipal code, purchasing policies, state bidding and purchasing laws are followed.
3. Administer the acquisition or contracting for supplies, services and equipment at the best value to the City.
4. Implement procedures to require requisitions and authorizations for all purchases of goods and services.

Department Heads and Supervisors

The critical role in the fiscal management system is performed by department managers and supervisors. The fiscal management system will be only as good as they make it.

Their role includes:

1. Responsibility for the efficient and effective operation of the activities and tasks under their direction. Supervisors are expected to control costs and achieve results.
2. Responsibility for preparation of budget requests, which emphasize objectives and service levels as well as traditional line item explanations and justifications for various funding levels and development of measures for evaluating progress toward objectives. What is the level of accomplishment, which can be expected from various funding levels, and how do we measure it? It is absolutely essential in our approach to budget preparation that accomplishments, objectives, and estimated costs be established by those in the organization who know the most about it and can be held accountable. Those are the department managers and their supervisors.
3. Responsibility for recommending and explaining needs and opportunities for service changes; reductions as well as expansions.
4. Responsibility for providing the planned and approved service level within the budget limitations.
5. Responsibility for day-to-day department and activity budget administration.

Budget Introduction



BUDGET INTRODUCTION

Introduction

A municipal budget is more than a book of numbers. The budget is also a tool for prioritization, communication, and allocation of resources that go toward the implementation of programs, projects and services that fit the needs of a community's residents and businesses. It is the duty of those who are fortunate enough to serve the citizens of Bridge City to operate in a transparent, efficient, and ethical manner and the budget is also a tool that allows us to do just that.

Budget Philosophy

The overall budget philosophy of the City of Bridge City is to provide the highest level of service at the greatest value. This means that the City must operate in the most effective and efficient method possible to accomplish this goal.

As part of the City's budgeting philosophy and commitment to respect the Taxpayer's money, priorities in the budget process were to keep fund balances and reserves at a healthy level, and produce a self-sustaining budget where fund balances are not relied upon to fund ongoing expenses, only to purchase capital items.

Self-Sustaining Budget

The City of Bridge City staff has worked diligently to ensure that re-occurring expenses are paid with re-occurring revenue. Fund balance is used to fund capital items and various one-time expenses, but it is not used to fund operational costs that will be seen year after year. This year's budget holds the growth of re-occurring operational expenses.

Budget Overview

The total Fiscal Year 2021 - 2022 budget, including all funds and transfers is \$11,049,828. Compared to \$10,206,687 budgeted in 2020 - 2021, the budget of all funds has increased by \$843,141 over fiscal year 2020 - 2021.

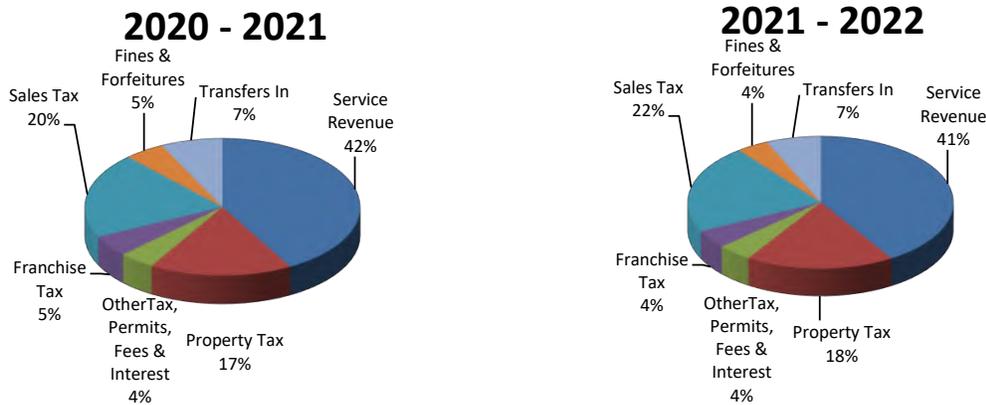
Revenue

The City of Bridge City's primary source of revenue is property tax. This year \$2,488,230 has been budgeted for all property tax collections. This projection is based on a rate of \$.52369 per \$100 of taxable value and is a \$255,000 increase over the 2020 - 2021 fiscal year levy based on a rate of \$.54058. Sales Tax revenue is expected to increase based on history and population growth. The total amount of sales tax budgeted for fiscal year 2021 - 2022 is \$2,100,000 which is an increase of \$300,000 over last year.

Other revenues include permits, franchise fees, user fees and municipal court assessments and fines. The total amount of revenue included in the fiscal year 2021 - 2022 budget without transfers is \$10,401,543. This number includes operating revenue and special revenue (restricted) proceeds for all funds. The revenue (without transfers) for major operating funds is \$9,053,350 and with transfers and other financing sources the total revenue expected for fiscal year 2021 - 2022 is \$9,701,635. Which is \$756,646 over the 2020 - 2021 Budget.

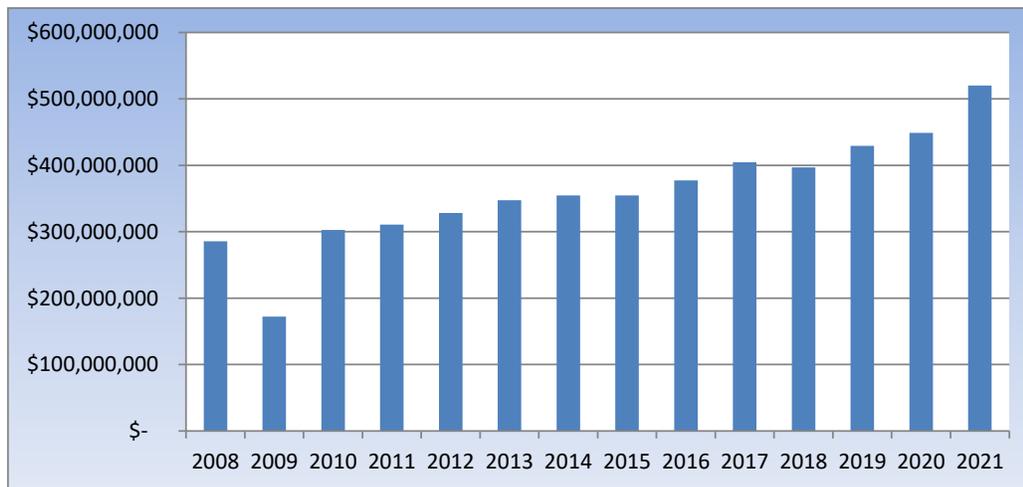
For the fiscal year 2021- 2022, a total of \$3,980,500 has been budgeted for utility sales and other charges for services. Of this amount, \$1,425,000 comes from water sales, \$1,390,000 comes from sewer, and \$1,030,000 comes from sanitation and \$135,500 are from other charges, and fees.

Total Revenue from all sources are broken down in the following chart:



Property Values and Tax

According to the Orange County Appraisal District (OCAD), the estimated taxable value before the over 65 and disabled tax ceiling is estimated at \$520,230,028. This value is \$71,431,846 more than the 2020 total taxable value. The following graph reflects historical growth in taxable property values including the current year (2021) preliminary value:



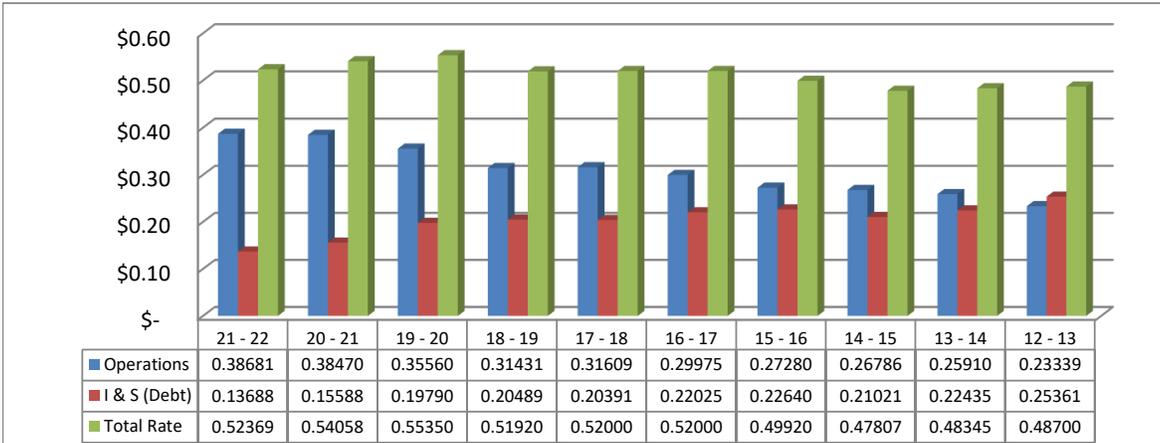
Note: The drop in 2009 values is the result of damages caused by Hurricane Ike that flooded all but approximately 16 homes in Bridge City. The decrease from 2017 to 2018 is a reflection of the damages caused by Hurricane Harvey in August of 2017.

Proposed Tax Rate

To meet expectations set by the City of Bridge City Council, the proposed property tax rate of \$.52369 per \$100 of assessed value will continue the City's commitment to providing high quality services. There

is new property tax generated from growth in taxable values, the anticipated increase in the tax levy from the additional values is \$317,965.

Of the total tax rate, \$.38681 is dedicated to general operations and maintenance (O&M) in the General Fund, and \$.13688 is dedicated to general obligation debt service.



The average single family home value is currently \$158,994 compared to \$144,809 last year. At the proposed property tax rate of \$.52369, the City tax paid on the average single family home will be \$666.11 or a increase of \$39.86 annually over last year's average tax bill. The tax bill for senior citizens 65 years of age and older are frozen in the year that they are eligible for the senior citizen tax bill freeze.

The following table is a history of the City's property tax levy and collections:

TAX LEVY AND COLLECTION HISTORY						
YEAR	FISCAL YEAR	TAXABLE VALUATION	TAX RATE PER \$100	AMOUNT LEVIED	TOTAL COLLECTIONS	PERCENT
						COLLECTED
2009	09/30/10	\$ 172,300,589	0.48700	\$ 839,103	\$ 812,742	96.86%
2010	09/30/11	\$ 302,563,056	0.47775	\$ 1,445,496	\$ 1,405,945	97.26%
2011	09/30/12	\$ 310,702,669	0.47775	\$ 1,513,122	\$ 1,468,427	97.05%
2012	09/30/13	\$ 328,253,921	0.48700	\$ 1,586,944	\$ 1,541,605	97.14%
2013	09/30/14	\$ 347,591,453	0.48345	\$ 1,614,030	\$ 1,562,254	96.79%
2014	09/30/15	\$ 354,868,736	0.47807	\$ 1,636,873	\$ 1,579,442	96.79%
2015	09/30/16	\$ 365,606,273	0.49920	\$ 1,754,078	\$ 1,691,112	96.41%
2016	09/30/17	\$ 377,267,252	0.52000	\$ 1,872,974	\$ 1,812,284	96.76%
2017	09/30/18	\$ 396,764,274	0.52000	\$ 1,993,040	\$ 1,924,876	96.58%
2018	09/30/19	\$ 429,965,350	0.54700	\$ 2,057,057	\$ 1,984,546	96.48%
2019	09/30/20	\$ 448,798,182	0.55350	\$ 2,253,326	\$ 2,189,021	97.15%
2020	06/30/21	\$ 520,230,028	0.54058	\$ 2,287,808	\$ 2,207,158	96.47%

2009 - Hurricane Ike flooded all but 16 homes in Bridge City - Values dropped more than 60%

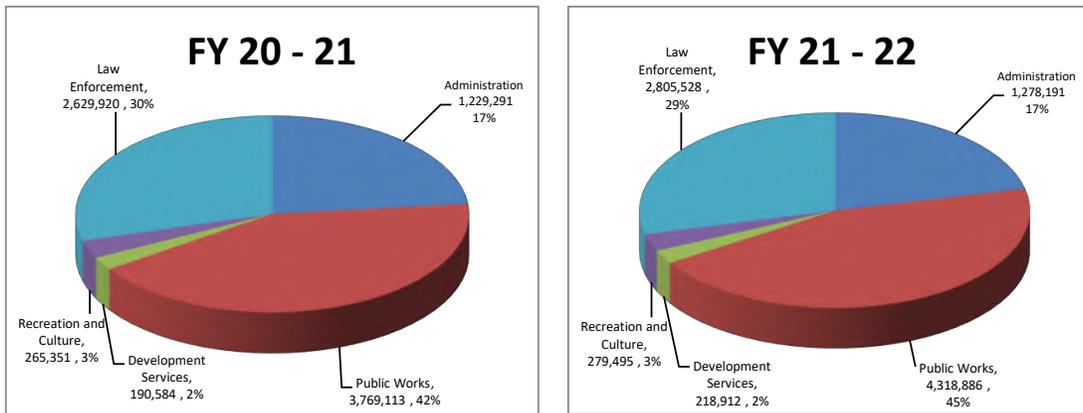
2020 - Not a full collection year

Operating Budget

The operating budget is a combination of all costs to do business except for capital items, infrastructure improvements costs, transfers and debt service payments. The total combined operating budgets for the 2021 - 2022 budget is \$9,701,635 compared with \$8,944,989 originally budgeted for the 2020 - 2021 fiscal year. This is an increase of \$756,646. Operating costs are broken down in the following charts for the City's core operating funds as compared to the prior year budget:

Use of Fund - Operations	FY 20 - 21	FY 21 - 22	Variance Amount	Variance Percent
Administration	2,090,021	2,078,814	(11,207)	-0.54%
Public Works	3,769,113	4,318,886	549,773	14.59%
Development Services	190,584	218,912	28,328	14.86%
Recreation and Culture	265,351	279,495	14,144	5.33%
Law Enforcement	2,629,920	2,805,528	175,608	6.68%
Total Operational Costs	8,944,989	9,701,635	756,646	8.46%

The following charts reflect the ratio and cost of operations for fiscal year and functional area:



One Time Expenses

The Significant one-time expenses that have been placed in the budget for this fiscal year are as follows:

Police Department:

- 2 -Explorer Patrol Vehicles - \$94,400

Street and Drainage:

- Gradall XL3100 \$390,200
- Zero Turn Mower \$9,360
- Skid Steer \$62,362

Animal Control

- Ford F150 \$25,100

Community Development

- Ford F150 \$25,100

Water:

- Bod Boy Zero Turn Mower \$6,000
- Ford F150 with lights, Tool Box & Tint - \$26,500
- Ford F450 with lights, Tool Box & Tint - \$64,000

Wastewater Treatment Plant

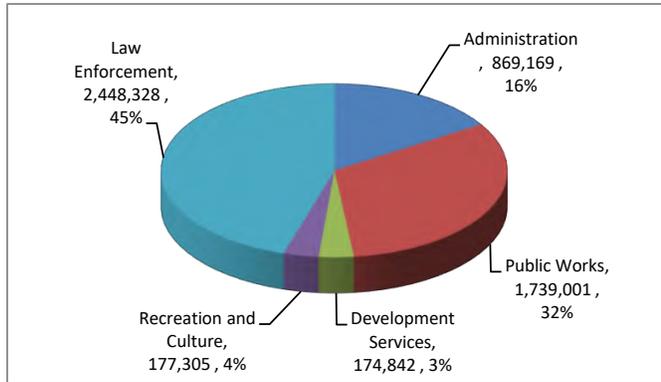
- Prefab Metal Building \$35,000

Fund Balance and Reserve

There is a Contingency amount of \$75,000 set aside in the budget, that can be used if undesignated items are needed during the budget year. The General Fund has an estimated \$1.5 million fund balance which is equivalent to over 3 months of expenditures. The Utility Fund, has an estimated fund balance of \$2.6 million which is equivalent to over 8 months of expenditures.

Employees

The total number of budgeted positions is 69 plus a designated amount for part time (as needed) employees for a salary cost of \$3.6 million. With benefits the total is a cost of \$5.2 million. This number does include salary/wage increase of 4%. The following chart is a break-out by service area across the City:



Insurance

The total amount in the budget for employee insurance is \$460,946 which is an increase of \$7,522 from last year.

TMRS

Texas Municipal Retirement System ("TMRS"), a statewide administered pension plan, is a "cash balance plan" in which members make regular contributions to individual accounts that are matched with employer contributions and supplemented with investment income.

The City provides pension benefits for all of its full-time employees through TMRS. The City continues to contribute 100% of its annual required contribution (ARC) and is solid. As of December 31, 2020 the City's unfunded actuarial accrued liability total was \$2.5 million, with a funded ratio of 88.8%.

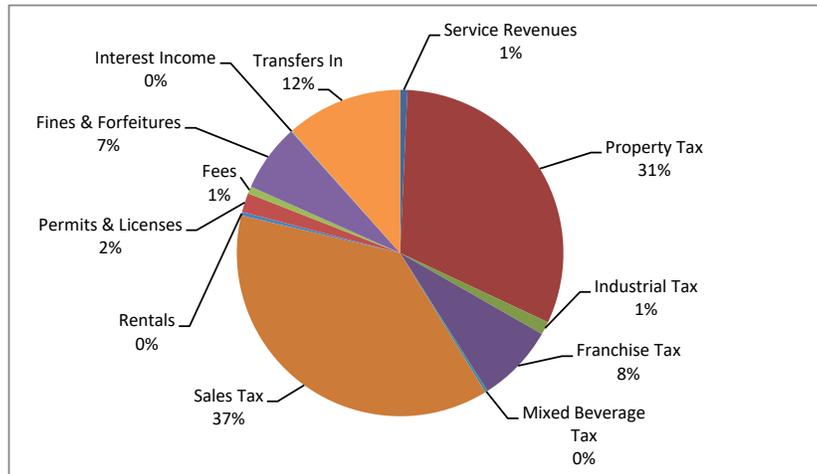
The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the City make contributions monthly. The City's TMRS plan is a 2 to 1 matching ration with a 10 year vesting period. Service eligibility for retirement is age 60 with 10 years of service or any age with 20 years of service. The City has updated service credits and COLA all annual repeating.

General Fund

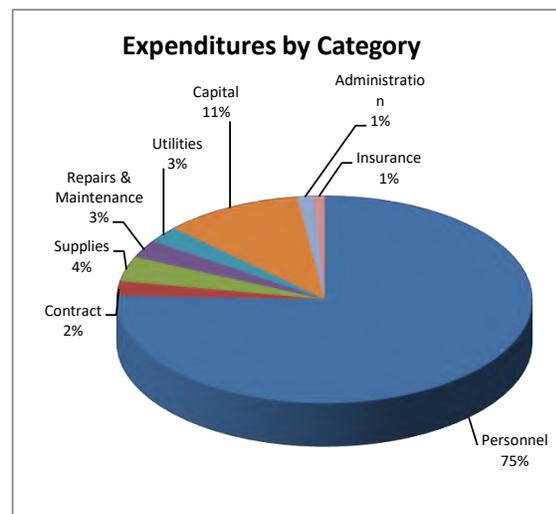
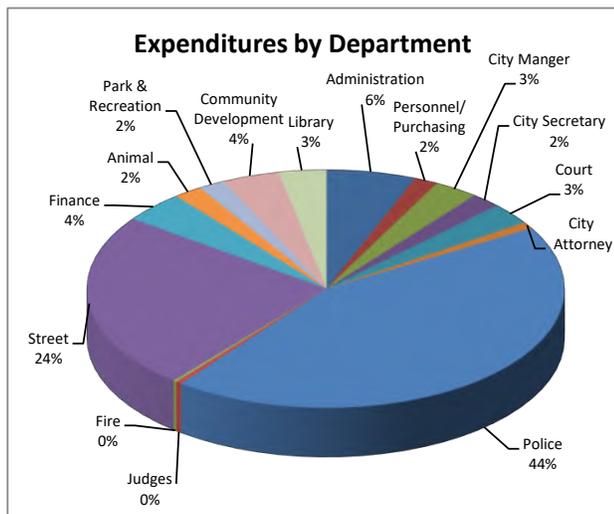
The General Fund is the fund that houses the basic services of municipal government. These services include Police, Streets, Community Development, Parks and Recreation, Municipal Court, Library, Governmental Administration and all internal services. The total amount of expenditures in this fund is \$5,509,235. Without capital, the amount is \$5,002,635.

General Fund revenues and budgeted transfers are estimated at \$5,609,235 for FY 2021 - 2022. This is an increase \$548,346 over FY 2020 - 2021. The sales tax maximum rate is 8.25% with 1.5% contributed to the City of Bridge City's General Fund to help reduce the property tax rate. The sales tax is projected to generate revenue of approximately \$2.1 million.

The following chart is representative of the revenues supporting general operations of the City:



The following charts are representative of the expenditures of the General Fund by category and departments:

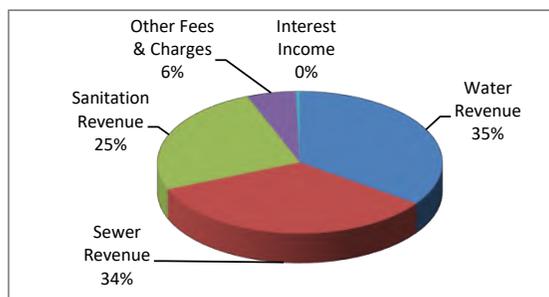


Utility Fund

The Water and Sewer Fund ("the Utility System") is 100% self-supporting with rates and charges sufficient to cover operating expenditures. The City operates a full service utility with water production and distribution, sewer collection and treatment as well as meter billing and collection. The Water and Sewer Fund operates as a business enterprise and utilizes full accrual accounting. The Water and Sewer Fund segregates and distinguishes water operations and sewer operations and works toward making each operation self-supporting.

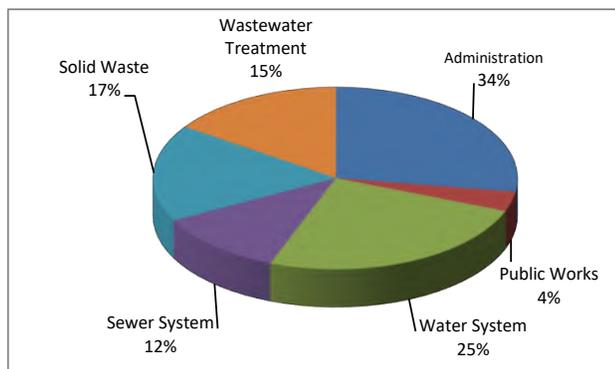
The Water and Sewer Fund is expected to begin FY 2021 - 2025 with a \$2.6 million working capital balance. The City's initiative to maintain working capital reserves at 6 months or better is being maintained. This healthy fund balance is necessary to help fund the future capital projects and ongoing maintenance planned to ensure that the water and sewer infrastructure will meet the needs of the City over time. The reserve is also available to help fund operations should it be needed during a disaster.

The total Utility Fund revenues from rates and charges are expected to be \$4,092,400. The following chart reflects the sources of revenue supporting the City's utility system:



Other fees and charges are related to services performed in the field for new connections as well as transfers, credit card fees and penalties on late payments and disconnects.

The Utility Fund expenses for operations, transfers, infrastructure improvements and capital items total \$4,092,400. The following chart reflects the uses of funds in the City's Utility Fund:



Solid Waste

This department is part of the Utility Fund and is utilized to account for the City's solid waste activities (refuse, and recycle materials). The City contracts for solid waste collections with Republic Services, Inc. The contract with Republic Services renewed effective 10/01/16 for a term of 5 years. The last rate increase was 10/01/21 for Consumer Price Index (CPI). The Bridge City residents (inside City limits) currently pay \$23.54 for household refuse collection and disposal.

The City operates a trash (non-food items) area that the refuse collection fees help fund. There is a small fee charged for the use of this area but the revenue does not cover the expense. Republic Services provides a twice a month bulk pick up as part of their contract, this service is used on an as needed basis per customer requests.

Street Maintenance Fund and Public Drainage Fund

The Fund is typically spent down each year with a goal to complete as many street and drainage projects as possible with available resources. Each residential unit and commercial unit are charged a \$4 per month fee designated for this fund.

Water and Sewer Maintenance Fund

This fund is for the control of a user fee (\$4 per month) that is charged to each residential and commercial unit. These funds are designated to assist with the construction/reconstruction and maintenance of the water and sewer systems.

Debt Service Fund

The purpose of this fund is to record property taxes levied and collected for the purpose of paying annual principal and interest payments on debt obligations with a legally binding pledge to repay with a commitment of an annual tax levy against property values certified by the Orange County Appraisal District. There is a total proposed property tax rate of \$.52369 per \$100 dollars of taxable value levied for FY 2021 - 2022. The current total property tax rate is \$.54058. The following table is the 2021 -2022 year tax levy and scheduled principal and interest payments:

Funding Sources:	
Property taxes - current & delinquent	\$ 753,793
Total Revenues	\$ 753,793
Debt Payments:	
Principal	\$ 550,000
Interest	200,793
Agency Fees	3,000
Total Expenditures	\$ 753,793

Payments are due January 1 and July 1 of each year. The following is a list of all debt obligations for the City of Bridge City:

SERIES	ORIGINAL	INTEREST	BALANCE			BALANCE
	AMOUNT	(COUPON)	10/01/2021	PRINCIPAL	INTEREST	09/30/2022
CERTIFICATES OF OBLIGATION SERIES 2012 2.000% - 3.000%	\$ 2,145,000	2.500%	\$ 1,145,000	\$ 180,000	\$ 23,493	\$ 965,000
CERTIFICATES OF OBLIGATION SERIES 2015 2.000% - 4.000%	\$ 3,485,000	2.000%	\$ 2,595,000	\$ 290,000	\$ 91,700	\$ 2,305,000
CERTIFICATES OF OBLIGATION SERIES 2018 2.000% - 5.000%	\$ 1,965,000	5.000%	\$ 1,820,000	\$ 80,000	\$ 85,600	\$ 1,740,000
TOTALS	\$ 7,595,000		\$ 5,560,000	\$ 550,000	\$ 200,793	\$ 5,010,000

Conclusion

This completes the highlights of the 2021- 2022 fiscal year budget. We feel that we have done our best to listen to the directives set forth by the City Council at the beginning of the budgeting process and meet all needs communicated. The City of Bridge City staff and department heads have put a tremendous amount of effort into building a budget that is conservative and respectful of the taxpayers' resources while still addressing the needs and challenges that are presented by the community. I am proud that this is a document put together by a team who all had the best interest of the community at heart

Respectfully submitted,

Jerry Jones

Jerry Jones
City Manager

Budget Overview

CITY OF BRIDGE CITY, TEXAS

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

PROPOSED BUDGET

2021 - 2022 BUDGET YEAR

- ★ The budget is comprised of 26 funds, there are 2 operating funds, 1 debt service fund, 12 special revenue funds, and 9 capital improvements and grant funds. Each is segregated according to Federal, State, or City Charter requirements.
- ★ Reflects "fund accounting" which is designed to control resources for their designated use and to demonstrate compliance with the various legal and budgeting constraints affecting government
- ★ The proposed operating expenditures for 2021 - 2022 total \$9,701,635

BUDGET PROCESS

- ★ In July, City Council receives the proposed budget and reviews it at the scheduled budget workshops
- ★ Council sets the property tax rate
- ★ Finalizing the proposed budget and tax rate by July 31 as per City Charter
- ★ Council holds a public hearing in August on the pending budget and tax rate
- ★ Following the public hearing on the budget, the final budget is adopted by August 30 as per City Charter
- ★ Following public hearings on the tax rate, the final tax rate is adopted by September 30

CITY OF BRIDGE CITY, TEXAS
260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

PROPOSED BUDGET

2021 - 2022 BUDGET YEAR

<u>REVENUES</u>	<u>2021 - 2022</u>
General Fund Group Total Revenues	\$ 5,609,235 *
Utility Fund Group Total Revenues	\$ 4,092,400 *
Debt Service Fund Revenues	\$ 753,793 **
Special Revenue Funds Revenues	\$ 594,400 **
Total Budgeted Revenues	<u>\$ 11,049,828</u>

<u>EXPENDITURES</u>	
General Fund Group Total Expenditures	\$ 5,609,235 *
Utility Fund Group Total Expenditures	\$ 4,092,400 *
Debt Service Fund Expenditures	\$ 753,793 **
Special Revenue Funds Expenditures	\$ 594,400 **
Total Budgeted Expenditures	<u>\$ 11,049,828</u>

DIFFERENCE - Surplus (Deficit)	\$ -
--------------------------------	------

*21 - 22 Actual Operating Budget	\$ 9,701,635
*21 - 22 Special Limited Use Budgets	\$ 1,348,193

Proposed (21 - 22) Tax Rate: 0.52369	2021 Preliminary Taxable Values	\$ 433,941,414	<u>Total Levy</u> \$ 2,272,508
Current (20 - 21) Tax Rate: 0.54058	2020 Certified Taxable Values	\$ 379,269,252	<u>\$ 2,050,254</u>
		Levy Increase	\$ 222,254

NOTABLE CHANGES FOR PROPOSED BUDGET:

EXPENDITURES:

Major Repair Expenses \$407,935
 Capital Equipment = \$738,100

REVENUES:

Property tax revenue increase \$250,000
 Industrial tax revenue decrease \$8,000
 Franchise tax revenue decrease \$15,000
 Mixed beverage tax increase \$6,000
 Sales tax revenue increase \$300,000
 Permits revenue increase \$15,000
 Water, Sewer & Sanitation Revenue increase \$260,000 (growth & usage and an increase for sewer usage over 3,000 gal.)

**TOTAL 2021 - 2022 OPERATING BUDGET
BY DEPARTMENT**

<u>DEPARTMENT</u>	<u>2020 - 2021 BUDGET</u>	<u>BUDGET CHANGE</u>	<u>2021 - 2022 BUDGET</u>	<u>% OF BUDGET</u>	<u>Reasoning</u>
<u>REVENUES</u>					
General Fund	4,408,250	552,700	4,960,950	51.14%	Property/Sales Tax Increase
Utility Fund	3,884,100	208,300	4,092,400	42.18%	Utilities Usage Increase
Total Revenues	8,292,350	761,000	9,053,350	93.32%	
<u>TRANSFERS IN</u>					
Transfers to General Fund	652,639	(4,354)	648,285	6.68%	Transfer decrease
Total Transfers In (Revenue)	652,639	(4,354)	648,285	6.68%	
Total Operating Revenue	8,944,989	756,646	9,701,635	100.00%	
<u>EXPENDITURES</u>					
Administration (GF & UF)	779,936	(41,978)	737,958	7.61%	Janitorial Chng- var dept
Personnel/Purchasing	85,424	3,435	88,859	0.92%	
City Manager	162,174	6,208	168,382	1.74%	
City Secretary	146,400	(31,313)	115,087	1.19%	Delete of Elec Exp & Records
Municipal Court	154,572	9,155	163,727	1.69%	Janitorial Chng- var dept
City Attorney	48,901	1,788	50,689	0.52%	
Police	2,315,822	143,558	2,459,380	25.35%	wages/2 cars/Equip
Municipal Court Judges	22,670	769	23,439	0.24%	
Fire Prevention	11,500	-	11,500	0.12%	
Streets & Drainage	1,011,493	336,001	1,347,494	13.89%	Purchase Equip
Finance	163,462	71,281	234,743	2.42%	Change in personnel
Animal Control	79,540	28,753	108,293	1.12%	Purch Vehicle
Parks & Recreation	95,697	3,271	98,968	1.02%	Janitorial Chng- var dept
Community Development	190,584	28,328	218,912	2.26%	Purch Vehicle
Library	169,654	10,873	180,527	1.86%	Janitorial/Bldg Maint
Public Works Director	138,995	4,503	143,498	1.48%	
Water Department	1,042,987	279,358	1,322,345	13.63%	Repairs/Capital
Sewer Department	231,900	(64,200)	167,700	1.73%	No Capital this yr
Solid Waste Collection	705,000	-	705,000	7.27%	
Waste Water Treatment	638,738	(5,889)	632,849	6.52%	
Contingency (GF & UF)	97,901	(22,901)	75,000	0.77%	
Total Expenditures	8,293,350	761,000	9,054,350	93.33%	
<u>TRANSFERS OUT</u>					
To General Fund (Utility)	651,639	(4,354)	647,285	6.67%	Transfer decrease
Total Transfer Out (Expenditure)	651,639	(4,354)	647,285	6.67%	
Total Operating Expenditures	\$ 8,944,989	\$ 756,646	\$ 9,701,635	100%	

**CITY OF BRIDGE CITY
OPERATING BUDGET OVERVIEW
2021 - 2022 PROPOSED BUDGET**

REVENUES	GENERAL FUND	UTILITY FUND	TOTALS
Service Revenues	40,500	3,940,000	3,980,500
Property Tax	1,753,200	-	1,753,200
Industrial Tax	72,000	-	72,000
Franchise Tax	435,000	-	435,000
Mixed Beverage Tax	14,000	-	14,000
Sales Tax	2,100,000	-	2,100,000
Rentals	20,500	-	20,500
Permits & Licenses	106,050	-	106,050
Fees	39,700	134,400	174,100
Fines & Forfeitures	377,000	-	377,000
Interest Income	3,000	18,000	21,000
Transfers In	648,285	-	648,285
Other Income	-	-	-
Totals	5,609,235	4,092,400	9,701,635
% of Total Revenues	58%	42%	100%
EXPENDITURES			
Personnel Services	4,236,965	1,171,680	5,408,645
Special / Contractual	128,420	1,074,095	1,202,515
Supplies & Material	216,900	130,525	347,425
Repairs & Maintenance	157,850	682,265	840,115
Utilities	142,600	185,050	327,650
Capital Expenditures	606,600	131,500	738,100
Administration & Other	69,900	25,000	94,900
Insurance	50,000	45,000	95,000
Transfers Out	-	647,285	647,285
Totals	5,609,235	4,092,400	9,701,635
	58%	42%	100%
Differences	-	-	-

GENERAL FUND EXPENDITURES BY DEPARTMENT AND CATEGORY

	Totals	Personnel	Contract	Supplies	R & M	Utilities	Capital	Admin	Ins	Transfers
Admin	289,235	116,535	43,200	20,450	19,800	21,250	-	18,000	50,000	-
Per/Pur	88,859	85,909	-	2,250	700	-	-	-	-	-
City Mgr	168,382	165,182	1,600	1,200	400	-	-	-	-	-
City Sec	115,087	102,497	9,040	2,550	1,000	-	-	-	-	-
Court	163,727	130,077	30,200	2,450	-	1,000	-	-	-	-
City Atty	50,689	50,489	-	200	-	-	-	-	-	-
Police	2,459,380	2,173,180	25,100	86,700	49,200	28,900	94,400	1,900	-	-
Judges	23,439	22,989	-	400	50	-	-	-	-	-
Fire	11,500	10,000	-	1,500	-	-	-	-	-	-
Street	1,347,494	726,144	3,900	35,500	59,900	60,050	462,000	-	-	-
Finance	234,743	230,223	1,020	2,000	1,500	-	-	-	-	-
Animal	108,293	71,593	1,050	5,350	4,100	1,100	25,100	-	-	-
Park/Rec	98,968	54,878	6,840	6,400	8,450	22,400	-	-	-	-
Com Dev	218,912	174,842	420	15,200	3,350	-	25,100	-	-	-
Library	180,527	122,427	6,050	34,750	9,400	7,900	-	-	-	-
Conting.	50,000	-	-	-	-	-	-	50,000	-	-
	5,609,235	4,236,965	128,420	216,900	157,850	142,600	606,600	69,900	50,000	-
% of Expenses	100%	76%	2%	4%	3%	3%	11%	1%	1%	0%

UTILITY FUND EXPENDITURES BY DEPARTMENT AND CATEGORY

	Totals	Personnel	Contract	Supplies	R & M	Utilities	Capital	Admin	Ins	Transfers
Admin	1,096,008	158,823	144,000	38,550	41,050	21,300	-	-	45,000	647,285
PWD	143,498	142,273	600	425	200	-	-	-	-	-
Water	1,322,345	604,390	26,840	57,250	490,165	47,200	96,500	-	-	-
Sewer	167,700	-	-	2,700	117,300	47,700	-	-	-	-
Solid	705,000	-	705,000	-	-	-	-	-	-	-
WWTP	632,849	266,194	197,655	31,600	33,550	68,850	35,000	-	-	-
Conting.	25,000	-	-	-	-	-	-	25,000	-	-
	4,092,400	1,171,680	1,074,095	130,525	682,265	185,050	131,500	25,000	45,000	647,285
% of Expenses	100%	29%	26%	3%	17%	5%	3%	1%	1%	16%

General Fund "Group"

CITY OF BRIDGE CITY, TEXAS
260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

GENERAL FUND GROUP SUMMARY

General Fund Group Revenues	<u>\$ 5,609,235</u>	
General Fund Group Expenditures	<u>\$ 5,609,235</u>	
Surplus/(Deficit)		<u>\$ -</u>
<hr style="border: 1px solid gray;"/>		
Total General Fund Group Revenues	<u><u>\$ 5,609,235</u></u>	
Total General Fund Group Expenditures	<u><u>\$ 5,609,235</u></u>	
Surplus/(Deficit)		<u><u>\$ -</u></u>

General Fund

FUND NARRATIVE

During the budget process it is the General fund which receives the most scrutiny from city staff, the Council, and the public. The attention is deserved because it is this fund which reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

FUND DESCRIPTION

The General Fund is used to account for all financial transactions which are not accounted for in other funds. The principal sources of revenue of the General Fund are property taxes, sales tax, municipal court fines, and franchise fees. Expenditures are for general government administration, public safety, public works, and community services and development.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

GENERAL FUND SUMMARY

General Fund Revenues	<u>\$ 5,609,235</u>	
General Fund Expenditures		<u>\$ 5,609,235</u>
Surplus/(Deficit)		<u>\$ -</u>

PROPOSED BUDGET WORKSHEET

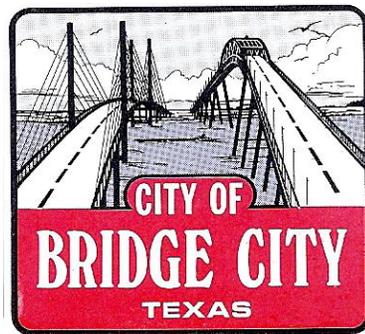
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

REVENUE SUMMARY						
ALL REVENUE	<u>5,071,917.26</u>	<u>5,060,889.00</u>	<u>5,060,889.00</u>	<u>4,307,272.33</u>	<u>5,609,235.00</u>	
*** TOTAL REVENUES ***	<u>5,071,917.26</u>	<u>5,060,889.00</u>	<u>5,060,889.00</u>	<u>4,307,272.33</u>	<u>5,609,235.00</u>	

EXPENDITURE SUMMARY						
10 ADMINISTRATION	301,455.78	330,095.00	330,095.00	218,824.42	289,235.00	
11 PERSONNEL / PURCHASING	83,689.65	85,424.00	85,424.00	64,740.71	88,859.00	
12 CITY MANAGER	174,608.33	162,174.00	162,174.00	119,751.07	168,382.00	
13 CITY SECRETARY	129,214.16	146,400.00	146,400.00	105,862.62	115,087.00	
14 MUNICIPAL COURT	141,906.53	154,572.00	154,572.00	102,364.21	163,727.00	
15 CITY ATTORNEY	45,296.73	48,901.00	48,901.00	34,160.54	50,689.00	
16 POLICE	2,517,421.51	2,324,237.00	2,324,237.00	1,807,530.86	2,459,380.00	
17 MUNICIPAL COURT JUDGES	19,287.24	22,670.00	22,670.00	14,885.49	23,439.00	
18 FIRE PREVENTION	10,768.23	11,500.00	11,500.00	3,456.00	11,500.00	
20 STREETS & DRAINAGE	933,518.67	1,011,493.00	1,011,493.00	794,139.58	1,347,494.00	
22 FINANCE	196,845.46	163,462.00	163,462.00	117,926.89	234,743.00	
24 ANIMAL CONTROL	72,017.00	79,540.00	79,540.00	56,835.44	108,293.00	
26 PARKS & RECREATION	101,538.76	95,697.00	95,697.00	56,213.20	98,968.00	
28 COMMUNITY DEVELOPMENT	211,099.48	190,584.00	190,584.00	179,112.58	218,912.00	
32 LIBRARY	153,767.17	169,654.00	169,654.00	121,594.63	180,527.00	
36 CONTINGENCY	<u>0.00</u>	<u>64,486.00</u>	<u>64,486.00</u>	<u>0.00</u>	<u>50,000.00</u>	
*** TOTAL EXPENDITURES ***	<u>5,092,434.70</u>	<u>5,060,889.00</u>	<u>5,060,889.00</u>	<u>3,797,398.24</u>	<u>5,609,235.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>20,517.44</u>	<u>0.00</u>	<u>0.00</u>	<u>509,874.09</u>	<u>0.00</u>	



General Fund Revenues

GENERAL FUND REVENUES

Property taxes are assessed on both real and personal property. The tax levy is divided between general operating requirements and debt service.

Cities in Texas were allowed to give voters the option of increasing the local sales tax from one cent to one and one-half cents. Legislation required that the property tax rate be reduced so that revenue generated would be the same. Voters in Bridge City did approve the sales tax option in May 1992.

The City maintains non-exclusive franchise agreements with utility providers (electric, gas, telephone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees are generally based upon a percentage of their gross receipts generated by customers within the City limits.

Permit fees are fees charged for plan reviews to ensure compliance with building codes and the actual inspection to verify compliance.

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses.

There is a charge assessed for providing dispatching services to Pinehurst which is under inter-local agreements.

Other revenues include charges for Community Center and Senior Citizen Hall rental fees, vendor licenses, animal control fees, library fees and interest.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6002-00 AD VAL TAX COLLECT-CURRENT	1,402,383.88	1,450,000.00	1,450,000.00	1,570,702.52	1,700,000.00	
6004-00 AD VAL PENALTY - CURRENT M&	7,921.06	7,000.00	7,000.00	6,196.94	7,000.00	
6006-00 AD VAL INTEREST - CURRENT M	2,852.54	2,500.00	2,500.00	1,793.02	2,500.00	
6008-00 AD VAL TAX - DELQ M&O	26,824.07	25,000.00	25,000.00	43,711.63	30,000.00	
6010-00 AD VAL PENALTY - DELQ M&O	3,284.70	3,200.00	3,200.00	3,471.42	3,200.00	
6012-00 AD VAL INTEREST - DELQ M&O	8,167.94	8,000.00	8,000.00	10,028.81	8,000.00	
6016-00 LATE RENDITION PENALTY-OCAD	2,375.12	2,500.00	2,500.00	2,101.27	2,500.00	
6040-00 INDUSTRIAL TAX - FIRESTONE	82,831.80	80,000.00	80,000.00	64,078.26	72,000.00	
6042-00 FRANCHISE FEES	435,114.41	450,000.00	450,000.00	100,139.96	435,000.00	
6044-00 COMMERCIAL GARBAGE TRUCK FE	0.00	0.00	0.00	0.00	0.00	
6050-00 MIXED BEVERAGE TAX	10,130.73	8,000.00	8,000.00	13,270.74	14,000.00	
6052-00 SALES TAX	1,921,797.43	1,800,000.00	1,800,000.00	1,571,300.06	2,100,000.00	
6120-00 RENTAL - SR. CITIZEN HALL	6,270.00	8,000.00	8,000.00	2,360.00	6,500.00	
6121-00 SR CITIZENS HALL DONATIONS	0.00	0.00	0.00	0.00	0.00	
6122-00 RENTAL - COMMUNITY CENTER	4,500.00	14,000.00	14,000.00	9,210.00	14,000.00	
6124-00 GRASS CUTTING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	
6130-00 PERMITS	92,258.36	80,000.00	80,000.00	94,852.67	95,000.00	
6131-00 STORMWATER PERMITS	1,647.00	2,500.00	2,500.00	2,065.50	2,500.00	
6132-00 PARADE APPLICATIONS	0.00	0.00	0.00	10.00	0.00	
6134-00 ZONING APPLICATION FEES	40.00	0.00	0.00	200.00	0.00	
6136-00 SUBDIVISION PLAT FILING FEE	64.00	0.00	0.00	376.00	0.00	
6138-00 APP-TRANSIENT AMUSE LIC	0.00	0.00	0.00	0.00	0.00	
6144-00 ALCOHOLIC BEV. CITY LICENSE	2,080.00	2,400.00	2,400.00	2,820.00	2,500.00	
6146-00 VENDOR'S LICENSES	3,600.00	4,500.00	4,500.00	5,555.00	4,500.00	
6146-10 WRECKER FEES - PERMITS	1,475.00	1,500.00	1,500.00	1,363.11	1,500.00	
6148-00 COIN OPERATED MACH. LICENSE	0.00	0.00	0.00	225.00	0.00	
6150-00 TRANSIENT AMUSEMENT LICENSE	0.00	0.00	0.00	0.00	0.00	
6210-00 ANIMAL CONTROL FEES	0.00	0.00	0.00	0.00	0.00	
6210-05 ANIMAL SHELTER DONATIONS	0.00	0.00	0.00	0.00	0.00	
6210-10 ANIMAL EUTHANASIA	7.00	0.00	0.00	0.00	0.00	
6210-20 TAGS - ANIMAL LICENSE	51.00	50.00	50.00	14.00	50.00	
6210-30 ANIMAL PICK UPS	190.00	350.00	350.00	55.00	200.00	
6210-40 ANIMAL BOARDING	155.00	450.00	450.00	50.00	200.00	
6210-50 ANIMAL DISPOSAL	5.00	0.00	0.00	0.00	0.00	
6210-60 DANGEROUS DOG FEE	0.00	0.00	0.00	0.00	0.00	
6210-70 ANIMAL ADOPTION	100.00	100.00	100.00	60.00	100.00	
6210-80 QUARANTINE FEES	0.00	0.00	0.00	0.00	0.00	
6214-00 COPY FEES	1,616.00	3,000.00	3,000.00	1,113.38	2,000.00	
6218-00 CULVERTS	9,101.00	10,000.00	10,000.00	11,542.00	10,000.00	
6220-00 RETURN/REDEPOSITED CHECKS	0.00	0.00	0.00	0.00	0.00	
6300-00 WARRANT FEES	32,166.15	50,000.00	50,000.00	30,552.06	35,000.00	
6305-00 WARRANT COLLECTIONS (AMS)	0.00	0.00	0.00	0.00	0.00	
6310-00 FINES & FORFEITURES	216,103.97	375,000.00	375,000.00	237,946.06	375,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
6315-00	INDIGENT DEFENSE FEE	0.00	0.00	0.00	0.00	0.00
6330-00	RESTITUTION MADE - POLICE	0.00	0.00	0.00	0.00	0.00
6334-00	DEMOLITION FEES	3,984.00	0.00	0.00	1,487.00	1,500.00
6348-00	WEST ORANGE DISPATCH	0.00	0.00	0.00	15,000.00	15,000.00
6350-00	PINEHURST DISPATCH SERVICE	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00
6400-00	LIBRARY DUES AND FINES	487.88	2,000.00	2,000.00	567.81	2,000.00
6402-00	LIBRARY DONATIONS	78.11	0.00	0.00	0.00	0.00
6405-00	LIBRARY CHILDRENS PROGRAMS	0.00	0.00	0.00	0.00	0.00
6410-00	LIBRARY COPIES	868.73	1,200.00	1,200.00	485.67	1,200.00
6412-00	GRANT INCOME	0.00	0.00	0.00	0.00	0.00
6416-00	POLICE GRANT-KOCH HELPING H	0.00	0.00	0.00	0.00	0.00
6501-00	HURRICANE IKE FUNDING	0.00	0.00	0.00	0.00	0.00
6504-00	HURRICANE HARVEY FUNDING	0.00	0.00	0.00	0.00	0.00
6550-00	INSURANCE PROCEEDS	8,300.00	0.00	0.00	0.00	0.00
6700-00	RETURN CHECK FEES	0.00	0.00	0.00	42.11	0.00
6710-00	MISCELLANEOUS REVENUES	7,725.51	0.00	0.00	784.02	0.00
6714-00	INTEREST INCOME - TEXPOOL	0.00	0.00	0.00	0.00	0.00
6715-00	INTEREST INCOME - TEXSTAR	0.00	0.00	0.00	0.00	0.00
6716-00	INTEREST INCOME - CHECKING	2,607.05	2,000.00	2,000.00	1,754.31	3,000.00
6718-00	SALE OF SURPLUS EQUIPMENT	3,500.00	0.00	0.00	0.00	0.00
6728-00	CASH (OVER)/SHORT	0.00	0.00	0.00	10.00	0.00
6802-00	TRANSFER IN - UTILITY FUND	754,252.82	651,639.00	651,639.00	488,727.00	647,285.00
6809-00	TRANSFER IN - STREET MAINT.	0.00	0.00	0.00	0.00	0.00
6822-00	TRANSFER IN - HURRICANE IKE	0.00	0.00	0.00	0.00	0.00
6823-00	TRANSFER IN - THWARTING	0.00	1,000.00	1,000.00	0.00	1,000.00
6990-00	COUNCIL AUTH. USE OF RESERV	0.00	0.00	0.00	0.00	0.00
***	TOTAL REVENUES ***	5,071,917.26	5,060,889.00	5,060,889.00	4,307,272.33	5,609,235.00

6002-00 AD VAL TAX COLLECT-CURRENTPERMANENT NOTES:
 Based on 96% Collection
 21 - 22 PROPOSED RATE .52369 7.05% OVER NO NEW REVENUE RATE
 AND -3.12% OVER CURRENT RATE

6144-00 ALCOHOLIC BEV. CITY LICENSERMANENT NOTES:
 Alcoholic Beverage Licenses are good for 2 years

6218-00 CULVERTS PERMANENT NOTES:
 \$8 PER FOOT FOR 18 INCH CULVERTS AND UNDER
 \$10 PER FOOT FOR OVER 18 INCH CULVERTS AND UP

6310-00 FINES & FORFEITURES PERMANENT NOTES:
 THIS REFLECTS CITY FEES ONLY - STATE FEES ARE RECORDED
 AS PAYABLES

ANALYSIS OF SALES TAX COLLECTIONS
AS ACCURED

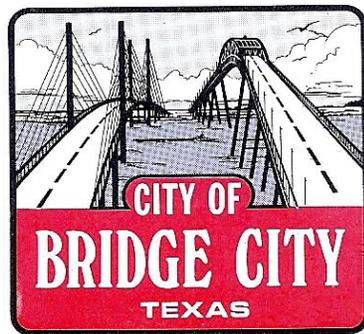
MONTH	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	% by Month
OCTOBER	w/o Local 121,043.75	w/o Local 129,129.43	w/o Local 131,066.79	w/o Local 137,128.13	w/o Local 145,045.63	w/o Local 146,454.64	w/o Local 190,655.43	w/o Local 161,386.55	w/o Local 173,899.95	w/o Local 169,940.74	w/o Local 203,924.08	8.33%
NOVEMBER	86,846.13	90,953.15	101,706.26	94,787.70	111,437.47	115,177.81	118,895.40	139,566.05	137,843.99	143,257.52	159,848.68	16.67%
DECEMBER	89,451.98	85,413.32	91,126.12	107,075.67	99,622.03	107,282.06	117,759.35	147,871.59	130,503.99	139,959.22	160,772.45	25.00%
JANUARY	125,214.57	122,386.87	136,487.97	141,831.06	147,252.40	157,431.38	154,988.37	184,596.03	164,470.72	200,824.33	218,826.90	33.33%
FEBRUARY	80,504.13	80,870.19	81,600.38	87,684.78	98,551.35	101,645.01	99,332.50	127,536.89	121,344.02	136,084.21	147,281.03	41.67%
MARCH	79,840.12	81,103.25	81,717.10	90,398.49	84,788.18	124,750.90	109,025.74	127,958.41	115,026.41	132,929.01	133,006.38	50.00%
APRIL	122,434.27	118,434.51	121,794.38	127,950.16	152,223.56	145,129.05	115,262.16	180,158.45	227,403.09	171,344.75	214,156.55	58.33%
MAY	71,322.82	92,495.71	98,752.00	113,769.71	107,289.17	119,792.61	93,698.40	144,184.91	133,629.81	155,022.86	165,773.38	66.67%
JUNE	86,294.83	111,378.34	97,076.71	97,268.37	111,565.92	123,427.92	116,601.24	161,614.99	134,315.50	157,496.72	156,003.02	75.00%
JULY	115,499.52	118,442.83	125,864.71	134,931.54	149,779.31	136,747.33	139,958.22	164,228.23	169,691.72	202,220.11	202,000.00	83.33%
AUGUST	83,603.07	86,879.06	89,302.86	107,177.60	111,533.63	110,527.29	122,808.67	141,386.31	133,224.83	172,186.17	172,000.00	91.67%
SEPTEMBER	89,119.53	94,098.61	95,259.25	97,581.12	101,834.51	116,506.26	111,235.60	129,939.87	128,493.05	125,699.68	125,000.00	100.00%
TOTAL COLLECTIONS	1,150,974.72	1,211,585.27	1,251,754.53	Audit 1x pmt 1,337,584.33	235,548.70 1,656,471.86	1,504,872.26 1,490,221.08	1,490,221.08	Refund State for tax paid to City in error 1,810,428.28	(72,959.46) 1,696,887.62	1,906,965.32 1,12.17%	2,058,592.47 114.37%	
% collected of budgeted	82.21%	86.54%	102.18%	102.89%	120.47%	105.61%	98.66%	119.86%	106.06%	112.17%	114.37%	
SALES TAX BUDGETED	1,400,000.00	1,400,000.00	1,225,000.00	1,300,000.00	1,375,000.00	1,425,000.00	1,510,500.00	1,510,500.00	1,600,000.00	1,700,000.00	1,800,000.00	
DIFFERENCE	(249,025.28)	(188,414.73)	26,754.53	37,584.33	281,471.86	79,872.26	(20,278.92)	299,928.28	96,887.62	206,965.32	258,592.47	
	1.93% Increase	5.27% Increase	3.32% Increase	6.86% Increase	6.23% Increase	5.91% Decrease	-0.97% Decrease	21.49% Increase	-6.27% Increase	12.38% Increase	7.95% Increase	
	21,828.36	60,610.55	40,169.26	85,829.80	318,887.53	(151,599.60)	(14,651.18)	320,207.20	(113,540.66)	210,077.70	151,627.15	
					1,420,923.16			Harvey				
					w/o audit pmt							

INTERFUND TRANSFER POLICY

There are seven departments within the General Fund which provide services for the Utility Fund. The seven departments that are specifically identified are Administration, City Manager, City Attorney, Finance, Personnel/Purchasing, City Secretary, and the Maintenance Personnel.

On an annual basis, in preparing the budget, these seven departments' operational and maintenance budgets will be added together for a total of which each fund, the General Fund and the Utility Fund each provide 1/2 or 50% or more of the funding per department . The General Fund will pay the remainder.

The Utility Fund will provide it's share of cost of services to the General Fund by means of a transfer of revenues. This transfer is to be included in each year's budget based on the seven departmental budgets listed above.



General Fund Administration

FUNCTION:

The City of Bridge City operates under a “Home Rule” Charter, adopted in 1974, which provides for Mayor and six councilpersons. The City Council is the legislative and governing body of the City, and it initiates the basic policy within which the Administration must operate.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

10 ADMINISTRATION

DEPARTMENT EXPENDITURES

PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
	ORIGINAL BUDGET	AMENDED BUDGET				

00 NO PROJECTS

1 PERSONNEL SERVICES

810-00-1004	SALARIES & WAGES	16,696.30	16,893.00	16,893.00	4,547.20	0.00	
810-00-1010	OVERTIME	0.00	0.00	0.00	0.00	0.00	
810-00-1024	LONGEVITY	0.00	0.00	0.00	0.00	0.00	
810-00-1050	FICA/MEDICARE	3,441.05	2,752.00	2,752.00	1,462.53	1,460.00	
810-00-1052	GROUP HEALTH	0.00	0.00	0.00	0.00	0.00	
810-00-1056	ALLOWANCES - COUNCIL	28,100.00	19,075.00	19,075.00	14,050.00	19,075.00	
810-00-1068	TRAVEL & TRAINING	9,720.23	20,000.00	20,000.00	905.72	20,000.00	
810-00-1069	RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	0.00	
810-00-1070	WORKERS COMPENSATION	58,264.81	68,300.00	68,300.00	44,065.50	55,000.00	
810-00-1072	EMPLOYEE RECOGNITION	4,996.38	6,000.00	6,000.00	7,143.41	6,000.00	
810-00-1074	TWC CONTRIBUTION - QTRLY	9,180.85	15,000.00	15,000.00	9,356.01	15,000.00	
TOTAL 1 PERSONNEL SERVICES		130,399.62	148,020.00	148,020.00	81,530.37	116,535.00	

810-00-1052 GROUP HEALTH PERMANENT NOTES:
 HEALTH - CURRENT \$602.42 UNITED HEALTHCARE / NEW \$614.46
 DENTAL - CURRENT \$28.75 CIGNA RENEWAL / NEW \$29.33 CIGNA RENEWAL
 LIFE - CURRENT \$8.31 FORT DEARBORN (BCBS) / NEW \$8.31 FORT DEARBORN (BCBS) RENEWAL
 CITY TO PAY \$153 PER MONTH TOWARD CHILD INS. PREMIUM FOR 14 EMPLOYEES

810-00-1056 ALLOWANCES - COUNCIL PERMANENT NOTES:
 MAYOR \$350 PER MONTH, COUNCIL \$200 PER MONTH,
 PLUS \$475 FOR OVERLAP MEETING AT END OF TERMS

810-00-1068 TRAVEL & TRAINING PERMANENT NOTES:
 GOLDEN TRIANGLE DAYS 2022 - 2023 (EVERY 2 YRS)
 TML - ANNUALLY

810-00-1069 RETIREMENT (TMRS) PERMANENT NOTES:
 3 MONTHS @ 15.05% AND 9 MONTHS @ 14.29% PLUS 1.03% FOR BUY BACK PER TMRS

810-00-1070 WORKERS COMPENSATION PERMANENT NOTES:
 WORKMAN'S COMP. SPLIT GF 75% / UF 25%

810-00-1072 EMPLOYEE RECOGNITION PERMANENT NOTES:
 SERVICE AND RETIREMENT AWARDS - SEE SCHEDULE
 CHRISTMAS GIFT CERTIFICATES AT \$25 EACH

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

10 ADMINISTRATION

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

810-00-1074 TWC CONTRIBUTION - QTRLY	PERMANENT NOTES: RECEIVE RATE CHANGES IN MARCH OF EACH YEAR RATE IN 2014 2.3% RATE IN 2015 0.1% RATE IN 2016 1.9% RATE IN 2017 0.1% RATE IN 2018 1.8% RATE IN 2019 0.1% RATE IN 2020 1.6% RATE IN 2021 2.8%					
<u>2 SPECIAL/CONTRACTUAL SER</u>						
810-00-2050 MEDICAL SERVICES	0.00	0.00	0.00	1,085.00	0.00	_____
810-00-2102 ADS & PUBLICATIONS	5,116.00	4,000.00	4,000.00	3,922.00	5,000.00	_____
810-00-2104 APPRAISAL FEES	16,501.44	16,525.00	16,525.00	13,729.50	20,000.00	_____
810-00-2108 AUDIT	8,500.00	10,000.00	10,000.00	8,500.00	10,000.00	_____
810-00-2112 BANK SERVICE CHARGES	235.00	400.00	400.00	180.03	400.00	_____
810-00-2138 INTERNET PROVIDOR SERVICES	2,714.16	1,700.00	1,700.00	1,207.50	2,000.00	_____
810-00-2144 JANITORIAL SERVICES	1,255.53	1,300.00	1,300.00	1,888.99	4,000.00	_____
810-00-2152 MONITOR ALARM SYSTEM	299.72	300.00	300.00	298.36	500.00	_____
810-00-2170 MOBILE PHONES	483.91	3,200.00	3,200.00	237.52	1,300.00	_____
810-00-2172 PROFESSIONAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	_____
TOTAL 2 SPECIAL/CONTRACTUAL SER	35,105.76	37,425.00	37,425.00	31,048.90	43,200.00	_____

810-00-2104 APPRAISAL FEES PERMANENT NOTES:
APPRIASAL DISTRICT SETS BUDGET - SPLIT BETWEEN GF & UF

810-00-2108 AUDIT PERMANENT NOTES:
SINGLE AUDIT REQUIRED IF RECEIVE OVER \$750,000 IN
FEDERAL FUNDING - SPLIT EXPENSE WITH UTILITY ADMIN

810-00-2112 BANK SERVICE CHARGES PERMANENT NOTES:
ACH FEE \$20.00 (1/2) PER MONTH PER DEPOSITORY CONTRACT
1/2 OF DEPOSIT BOOKS \$100

810-00-2138 INTERNET PROVIDOR SERVICES PERMANENT NOTES:
DOMAIN NAME \$25
WEBSITE HOSTING & MAINTENANCE \$1,250G
GO DADDY (1/2) \$750 - 55 EMAIL ACCOUNTS FOR 1 YR

810-00-2144 JANITORIAL SERVICES PERMANENT NOTES:
CLEANING SERVICE \$225 PER MONTH
RUGS \$25 PER WEEK

810-00-2170 MOBILE PHONES PERMANENT NOTES:
COUNCIL PHONES 7 @ \$15 PER MONTH (1/2)

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

10 ADMINISTRATION

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
3 SUPPLIES & MATERIALS						
810-00-3208 CHRISTMAS DECORATIONS	914.41	1,000.00	1,000.00	859.87	1,000.00	
810-00-3210 DUES & SUBSCRIPTIONS	2,642.79	3,000.00	3,000.00	2,480.00	3,100.00	
810-00-3214 EQUIP. UNDER \$5,000-OFFICE	0.00	15,000.00	15,000.00	13,349.98	0.00	
810-00-3252 MAPS, BOOKS, ETC.	213.00	350.00	350.00	233.00	350.00	
810-00-3260 POSTAGE	3,366.97	4,500.00	4,500.00	2,699.64	4,500.00	
810-00-3262 PRINTING	1,789.42	4,000.00	4,000.00	2,112.52	3,000.00	
810-00-3280 SUPPLIES-CLEANING	845.46	800.00	800.00	331.96	500.00	
810-00-3284 SUPPLIES-OFFICE	<u>5,797.08</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>4,641.33</u>	<u>8,000.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	15,569.13	36,650.00	36,650.00	26,708.30	20,450.00	

810-00-3208 CHRISTMAS DECORATIONS PERMANENT NOTES:
 FOR CITY BUILDINGS
 SPLIT COST BETWEEN GF / UF

810-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
 The News \$100
 Bmt Ent. \$225
 Orange Leader \$40
 Chamber \$160
 Sam's \$25
 TML \$1,000
 SETRPC \$1,200
 TX Social Security \$20
 SET FAIR HOUSING \$125 (1/2)
 COMPTROLLER PURCHASE PROGRAM \$50 (1/2)
 MASTERCARD \$25
 LOG ME IN - GO TO MEETING \$100 (1/2)
 1/2 OF THESE ARE ALSO UNDER UF ADMIN

810-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
 POLK DIRECTORY AND LOCAL GOVERNMENT CODES (EVERY
 OTHER YR)
 LEGISLATIVE UPDATES & DIRECTORY ONLINE
 THOMSON WEST \$200

810-00-3260 POSTAGE PERMANENT NOTES:
 1/2 OF POSTAGE FOR POSTAGE METER \$3,000
 1/2 OF PO BOX RENT \$100
 1/2 OF POSTAGE METER MAINT. \$300
 1/2 OF POSTAGE METER SUPPLIES \$350
 TAX BILL MAIL OUT \$800

810-00-3262 PRINTING PERMANENT NOTES:
 1/2 OF COPIER PRINTING - AVG \$260 PER MONTH - \$3,120
 1/2 ENVELOPES & LETTERHEADS \$1,000

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

10 ADMINISTRATION

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

1/2 FIELD ORDERS, REQUISITIONS, PURCHASE ORDERS, \$1,500
 1/2 CHECKS \$225

810-00-3284 SUPPLIES-OFFICE PERMANENT NOTES:
 SUPPLIES FOR MOST ALL DEPARTMENTS

4 REPAIRS & MAINTENANCE

810-00-4304 R & M - BUILDING	8,893.44	2,500.00	2,500.00	6,165.12	5,000.00	
810-00-4308 R & M - COMPUTER SOFTWARE	24,740.06	10,750.00	10,750.00	7,565.28	10,750.00	
810-00-4312 R & M - COMPUTERS	1,455.00	2,000.00	2,000.00	296.00	2,000.00	
810-00-4320 R & M - GROUNDS	6.63	50.00	50.00	0.00	50.00	
810-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
810-00-4340 R & M - PRINTERS	<u>1,391.19</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>1,629.81</u>	<u>2,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	36,486.32	18,300.00	18,300.00	15,656.21	19,800.00	

810-00-4304 R & M - BUILDING PERMANENT NOTES:
 Normal Repairs - A/C

810-00-4308 R & M - COMPUTER SOFTWARE PERMANENT NOTES:
 1/2 OF MAINTENANCE CONTRACT WITH INCODE:
 AcuServer, Cash Collections, Accts.Payable,
 Utility Billing, General Ledger, Budget, Check
 Reconciliation, Payroll, Work Orders, Training Center,
 Fixed Assets, Permits, Office Exporter, Online(Court paid
 thru Court Tech Fund and Police Dept paid thru police dept)
 LUKE \$300 (1/2)

810-00-4312 R & M - COMPUTERS PERMANENT NOTES:
 REPAIRS FOR ALL DEPTS - TO BE DISPENSED WHERE NEEDED
 ANY EXCESS EXPENSE WILL COME FROM CONTINGENCY

810-00-4340 R & M - PRINTERS PERMANENT NOTES:
 PRINTER TONER AND RECEIPT PRINTERS
 COPIER MAINT 154 X 12 = \$1,850

5 UTILITIES

810-00-5432 ELECTRICITY - CITY BUILDING	2,983.31	4,000.00	4,000.00	2,265.26	3,500.00	
810-00-5452 TELEPHONE	9,269.55	10,000.00	10,000.00	6,654.14	10,000.00	
810-00-5462 WATER - CITY BUILDINGS	294.71	300.00	300.00	222.44	350.00	
810-00-5472 SPECTRUM - INTERNET	<u>2,709.13</u>	<u>2,400.00</u>	<u>2,400.00</u>	<u>1,741.56</u>	<u>7,400.00</u>	
TOTAL 5 UTILITIES	15,256.70	16,700.00	16,700.00	10,883.40	21,250.00	

810-00-5432 ELECTRICITY - CITY BUILDING PERMANENT NOTES:
 CITY HALL BILL SPLIT BETWEEN GENERAL & UTILITY

810-00-5452 TELEPHONE PERMANENT NOTES:
 1/2 TELEPHONE LONG DISTANCE

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

10 ADMINISTRATION

DEPARTMENT EXPENDITURES

PRIOR	----- CURRENT YEAR -----	
YEAR	ORIGINAL	AMENDED
ACTUAL	BUDGET	BUDGET
		Y-T-D
		ACTUAL

PROPOSED
BUDGET

BUDGET
WORKSPACE

1/2 TELEPHONE SERVICE - LAND LINES

810-00-5462 WATER - CITY BUILDINGS

PERMANENT NOTES:
1/2 OF WATER AND SEWER EXPENSE AT CITY HALL

810-00-5472 SPECTRUM - INTERNET

PERMANENT NOTES:
1/2 OF FIBER OPTIC WIRE TO BE RAN \$7,200 YR FOR 3 YR (\$300 PER MONTH)
1/2 OF AMAZON CLOUD BACK UP \$2,556 YR
SPECTRUM 195 PER MONTH

6 CAPITAL EXPENDITURES

810-00-6512 CE-COMPUTER SOFTWARE

0.00 0.00 0.00 0.00 0.00

810-00-6530 CE-EQUIPMENT-COMPUTER

0.00 0.00 0.00 0.00 0.00

810-00-6536 CE-EQUIPMENT-OFFICE

0.00 0.00 0.00 0.00 0.00

TOTAL 6 CAPITAL EXPENDITURES

0.00 0.00 0.00 0.00 0.00

7 ADMINISTRATION & OTHER

810-00-7608 BOARDS, COMMISSIONS, COMMIT

3,229.38 3,500.00 3,500.00 1,865.10 3,500.00

810-00-7642 ECONOMIC DEVELOPMENT

10,540.00 11,000.00 11,000.00 10,540.00 11,000.00

810-00-7682 PUBLIC RELATIONS

849.62 2,000.00 2,000.00 341.10 2,000.00

810-00-7686 EMPLOYEE RELATIONS

1,378.53 1,500.00 1,500.00 854.98 1,500.00

810-00-7752 TAX COLLECTION FEES PAID

0.00 0.00 0.00 0.00 0.00

810-00-7802 EXTRAORDINARY LOSS - HARVEY

0.00 0.00 0.00 0.00 0.00

TOTAL 7 ADMINISTRATION & OTHER

15,997.53 18,000.00 18,000.00 13,601.18 18,000.00

810-00-7608 BOARDS, COMMISSIONS, COMMIPERMANENT NOTES:

BOARDS & COMMISSIONS CHRISTMAS PARTY
NAME PLATES
MAYORS BREAKFAST MEETINGS

810-00-7642 ECONOMIC DEVELOPMENT

PERMANENT NOTES:
ORANGE COUNTY EDC ANNUAL DUES

810-00-7682 PUBLIC RELATIONS

PERMANENT NOTES:
PARADE CANDY / FLOAT DECORATIONS / CHAMBER TICKETS

810-00-7686 EMPLOYEE RELATIONS

PERMANENT NOTES:
FLOWERS, ETC FOR EMPLOYEE/COUNCIL HOSPITALIZATIONS,
FUNERALS, ETC

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

10 ADMINISTRATION

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

8 INSURANCE & LEGAL SERVI

810-00-8812	INSURANCE & BONDS	50,585.02	55,000.00	55,000.00	39,396.06	50,000.00	
810-00-8816	INSURANCE DEDUCTABLE	2,000.00	0.00	0.00	0.00	0.00	
810-00-8900	REIMB EMP FOR DEDUCT/CO-INS	0.00	0.00	0.00	0.00	0.00	
TOTAL 8 INSURANCE & LEGAL SERVI		52,585.02	55,000.00	55,000.00	39,396.06	50,000.00	

810-00-8812 INSURANCE & BONDS PERMANENT NOTES:
 AUTO \$8,533
 ERRORS & OMISSION \$3,108
 AUTO PHYS DAMAGE \$4,334
 MOBILE EQUIP \$2,050
 REAL & PERS PROPERTY \$24,131
 LAW ENFORCEMENT \$5,014
 GENERAL LIABILITY \$1,698

810-00-8816 INSURANCE DEDUCTABLE PERMANENT NOTES:
 USE CONTINGENCY IF NEEDED

9 TRANSFERS OUT

810-00-9904	TRANSFER OUT - SERIES 2014	0.00	0.00	0.00	0.00	0.00	
810-00-9907	TRANSFER OUT - CASH BOND ES	0.00	0.00	0.00	0.00	0.00	
810-00-9915	TRANSFER OUT - TDA 7219027	0.00	0.00	0.00	0.00	0.00	
810-00-9916	TRANSFER OUT - HMGP DR 4332	27.80	0.00	0.00	0.00	0.00	
810-00-9919	TRANSFER OUT - POLICE SPECI	0.00	0.00	0.00	0.00	0.00	
810-00-9920	TRANSFER OUT - PARK CONSTRU	0.00	0.00	0.00	0.00	0.00	
810-00-9932	TRANSFER OUT - CDBG-DR ACQ	27.90	0.00	0.00	0.00	0.00	
TOTAL 9 TRANSFERS OUT		55.70	0.00	0.00	0.00	0.00	

TOTAL 00 NO PROJECTS		301,455.78	330,095.00	330,095.00	218,824.42	289,235.00	
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TOTAL 10 ADMINISTRATION		301,455.78	330,095.00	330,095.00	218,824.42	289,235.00	
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**SERVICE RECOGNITION AWARDS
AND
RETIREMENT RECOGNITION
ADOPTED BY COUNCIL
NOVEMBER 1999 / UPDATED JULY 2020**

SERVICE RECOGNITION

5 YEARS OF SERVICE.....	STERLING SILVER LAPEL PIN WITH ONE (1) RUBY
10 YEARS OF SERVICE.....	GOLD FILLED LAPEL PIN WITH ONE (1) RUBY
15 YEARS OF SERVICE.....	GOLD FILLED EMBLEM WITH ONE (1) DIAMOND & ONE (1) RUBY \$45 - \$65 CHOICE OF GIFT
20 YEARS OF SERVICE.....	GOLD FILLED EMBLEM WITH TWO (2) DIAMONDS & ONE (1) RUBY \$66 - \$100 CHOICE OF GIFT
25 YEARS OF SERVICE.....	GOLD EMBLEM WITH THREE (3) DIAMONDS \$101 - \$150 CHOICE OF GIFT
30 YEARS OF SERVICE.....	GOLD EMBLEM WITH FOUR (4) DIAMONDS \$151 - \$200 CHOICE OF GIFT
35 YEARS OF SERVICE.....	GOLD EMBLEM WITH FIVE (5) DIAMONDS \$201 - \$300 CHOICE OF GIFT
40 YEARS OF SERVICE.....	GOLD EMBLEM WITH SIX (6) DIAMONDS \$301 - \$400 CHOICE OF GIFT

RETIREMENT RECOGNITION

20 YEARS OF SERVICE OR LESS MEDICAL OR AGE 60.....	\$250 - \$300 GIFT
25 YEARS	\$301 - \$400 GIFT
30 YEARS	\$401 - \$500 GIFT
35 YEARS	\$501 - \$600 GIFT
40 YEARS	\$601 - \$700 GIFT

2021 - 2022 AWARDS

<u>NAME</u>	<u>HIRE DATE</u>	<u>SERVICE YEARS</u>	<u>AWARD</u>	<u>EST. COST</u>
John Ramirez	01/25/2016	5 yrs	Pin	\$ 75.00
Brooke Leger	02/01/2016	5 yrs	Pin	\$ 75.00
Adam Braswell	10/24/2011	10 yrs	Emblem	\$ 100.00
Justin Thomas	03/21/2011	10 yrs	Emblem	\$ 100.00
Jesse Byrd	02/28/2011	10 yrs	Emblem	\$ 100.00
Jerry Jones	03/19/2001	20 yrs	Emblem/Gift	\$ 350.00
Karen Morgan	01/01/1996	25 yrs	Emblem/Gift	\$ 450.00
Jeanie McDowell	11/06/1991	30 yrs	Emblem/Gift	\$ 550.00
		40 yrs	Emblem/Gift	\$ 850.00
Total Awards				\$ 2,575.00
80 employees x \$25 Gift Certificates for Christmas				\$ 2,000.00
Christmas Awards Luncheon				\$ 1,500.00
9 Employees Eligible for Retirement - Allowance for 3 Gifts				\$ 1,500.00
Allowance for 3 Parties				\$ 3,500.00
				<u>\$ 11,075.00</u>

Persons Eligible for Retirement:

Split cost between Utility and General Funds

- Harmon, Richard
- Jones, Jerry
- Lund, Mike
- McDowell, Jeanie
- McDowell, Tod
- Montgomery, Mary
- Morgan, Karen
- Smith, Terry
- Waldrep, Ricky

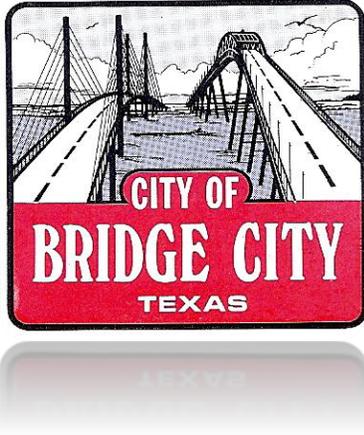
	<u>Terryberry 2020 prices</u>		
Pin	5 yr pin	\$ 56.00	0
Pin	10 yr pin	\$ 76.00	0
Emblem/Gift	15 yr pin	\$ 144.00	+65
Emblem/Gift	20 yr pin	\$ 210.00	+100
Emblem/Gift	25 yr pin	\$ 270.00	+150
Emblem/Gift	30 yr pin	\$ 340.00	+200
Emblem/Gift	35 yr pin	\$ 400.00	+300
Emblem/Gift	40 yr pin	\$ 475.00	+400

ELIGIBLE FOR AWARDS AS OF DECEMBER 31, 2021
FISCAL YEAR 2021 - 2022

EMP NO#	EMPLOYEE'S NAME	STATUS	FULL TIME /		HIRE	HIRE YEAR	ANNIV. YEAR	AWARD ELIG.	RETIRE. ELIG.	Dec '21	at 12/31/21
			PART TIME	DEPT #						AWARD YR	SERVICE YRS
REGULAR PERSONNEL - FULL TIME & PART TIME											
		A	F	01-11						2021	2021
1203	JONES, JERRY D	A	F	01-12	03/19/2001	2001	2022		Yes	2021	20
1303	McDOWELL, JEANIE	A	F	01-13	11/06/1991	1991	2021		Yes	2021	30
1410	SMITH, TERRY	A	F	01-14	02/01/2009	2009	2022		Yes	2021	12
1408	BALLENGER, TERRI	A	F	01-14	10/16/2017	2017	2021			2021	4
1502	FUKUDA, PAUL M	A	F	01-15	01/01/2005	2005	2022	(No Awards)		2021	16
1671	BERGERON, ROBERT D.	A	F	01-16	11/03/2009	2009	2021			2021	12
1695	BLAND, JILLIAN	A	F	01-16	06/22/2018	2018	2022			2021	3
1675	BURCH, EDITH D.	A	F	01-16	01/17/2014	2014	2022			2021	7
1681	BYRD, JESSE A	A	F	01-16	02/28/2011	2011	2022			2021	10
1678	CAGLE, STEVEN M	A	F	01-16	10/11/2010	2010	2021			2021	11
1665	DAVIS, PAUL	A	F	01-16	02/02/2009	2009	2022		Yes	2021	12
1694	DAWS, JERRY R	A	F	01-16	09/25/2017	2017	2022			2021	4
1682	EVANS, JAKE R	A	F	01-16	08/10/2020	2020	2022			2021	1
1603	GRANGER, ADAM	A	F	01-16	08/10/2020	2020	2022			2021	1
1669	HILTON, BRITTANY I.	A	F	01-16	11/03/2009	2009	2021			2021	12
1602	JOHNNIE, JESSICA	A	F	01-16	07/27/2020	2020	2022			2021	1
1649	LOPEZ, ARMANDO	A	F	01-16	11/20/2019	2019	2021			2021	2
1612	MCDOWELL, TOD A	A	F	01-16	03/04/1994	1994	2022		Yes	2021	27
1662	MEINEKE, DAWN	A	F	01-16	05/19/2017	2017	2022			2021	4
1696	MONK, DENNIS	A	F	01-16	11/26/2019	2019	2021			2021	2
1690	PORTER, JUSTIN	A	F	01-16	08/10/2020	2020	2022			2021	1
1687	SMITH, CYNTHIA	A	F	01-16	02/01/2014	2014	2022			2021	7
1676	TEAGUE, RICHARD W	A	F	01-16	08/16/2010	2010	2022			2021	11
1699	TIBBITTS, CHRIS	A	F	01-16	11/11/2019	2019	2021			2021	2
1697	TRIVINO, JOSE M	A	F	01-16	09/27/2018	2018	2022			2021	3
1601	WAPPLER, MATTHEW R	A	F	01-16	07/27/2020	2020	2022			2021	1
1701	DIXON, JR., BILL E	A	P	01-17	08/01/2017	2017	2022	(No Awards)		2021	4
1702	SCHOSSOW, IDA J.	A	P	01-17	01/14/2015	2015	2022	(No Awards)		2021	6
2023	CHESSON, MICHAEL	A	F	01-20	06/29/2009	2009	2022			2021	12
2033	GASPARD, ALLAN L	A	F	01-20	02/26/2018	2018	2022			2021	3
2005	HARMON, RICHARD W., JR	A	F	01-20	03/04/1999	1999	2022		Yes	2021	22
2028	NOYOLA, NATHAN T	A	F	01-20	04/08/2013	2013	2022			2021	8
2035	QUIGLEY, CODY A	A	F	01-20	05/01/2017	2017	2022			2021	4
2031	RAMIREZ, JOHN	A	F	01-20	01/25/2016	2016	2022			2021	5
2034	ROOT, KEGAN	A	F	01-20	02/26/2018	2018	2022			2021	3
2030	RUSSELL, RONNIE	A	F	01-20	05/25/2015	2015	2022			2021	6
2029	STAUDENMIER, KEVIN M	A	F	01-20	04/08/2013	2013	2022			2021	8
2010	STEVENS, MARK A	A	F	01-20	12/07/2005	2005	2021			2021	16
2207	LEGER, BROOKE	A	F	01-22	02/01/2016	2016	2022			2021	5
2202	MORGAN, KAREN S	A	F	01-22	01/01/1996	1996	2022		Yes	2021	25
2404	FONTENOT, WILLIAM	A	F	01-24	02/10/2020	2020	2022			2021	1
2606	NORRIS, JAN	A	P	01-26	04/02/2012	2012	2022			2021	9
2806	PRUITT, NATALIE D	A	F	01-28	10/01/2018	2018	2021			2021	3
2808	SCALES, JOHN H	A	F	01-28	01/18/2021	2021	2022			2021	0

ELIGIBLE FOR AWARDS AS OF DECEMBER 31, 2021
 FISCAL YEAR 2021 - 2022

EMP NO#	EMPLOYEE'S NAME	STATUS	FULL TIME /		HIRE	HIRE YEAR	ANNIV. YEAR	AWARD ELIG.	RETIRE. ELIG.	Dec '21	at 12/31/21
			PART TIME	DEPT #						AWARD YR	SERVICE YRS
REGULAR PERSONNEL - FULL TIME & PART TIME											
3214	MILLER, KELLE E	A	F	01-32	07/09/2018	2018	2022			2021	3
3204	MONTGOMERY, MARY L	A	F	01-32	10/08/1990	1990	2021		Yes	2021	31
4008	SMITH, ERIN B	A	F	02-40	11/01/2018	2018	2021			2021	3
4009	TUCKER, KIMBERLY	A	F	02-40	10/21/2019	2019	2021			2021	2
4101	LUND, MIKE P	A	F	02-41	09/26/1995	1995	2022		Yes	2021	26
4250	BRASWELL, ADAM J.	A	F	02-42	10/24/2011	2011	2021			2021	10
4232	DIE, MICHAEL C	A	F	02-42	02/18/2005	2005	2022			2021	16
4254	GUILLORY, OUSTIN O	A	F	02-42	07/27/2020	2020	2022			2021	1
4229	HODGE, JR, LARRY J	A	F	02-42	02/20/2007	2007	2022			2021	14
4239	JAMES, DANIEL	A	F	02-42	03/16/2020	2020	2022			2021	1
4252	MEDINA, JAMES	A	F	02-42	10/15/2019	2019	2021			2021	2
4255	JOSH COBB	A	F	02-42	05/03/2021	2021	2022			2021	0
4809	CLARK, SHANE	A	F	02-48	11/21/2019	2019	2021			2021	2
4808	THOMAS, JUSTIN	A	F	02-48	03/21/2011	2011	2022			2021	10
4805	WALDREP, RICKY	A	F	02-48	01/23/2002	2002	2022			2021	19



General Fund

Personnel & Purchasing

FUNCTION:

The Personnel and Purchasing Director is charged with developing and administering the personnel policies of the City, administers all purchase orders and obtains all information for bids on all large purchases.

The Director is responsible for recruiting and hiring qualified employees, and maintaining personnel records. The Director is also responsible the management of the employee benefit programs and monitors City policies to insure they comply with the ever-changing federal and state laws which govern municipal employment practices.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

11 PERSONNEL / PURCHASING

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROJECTS

1 PERSONNEL SERVICES

811-00-1004 SALARIES & WAGES	60,218.88	58,659.00	58,659.00	46,788.87	61,003.00	
811-00-1010 OVERTIME	0.00	0.00	0.00	0.00	0.00	
811-00-1024 LONGEVITY	290.00	420.00	420.00	250.00	60.00	
811-00-1050 FICA/MEDICARE	4,578.59	4,520.00	4,520.00	3,749.07	4,672.00	
811-00-1052 GROUP HEALTH	7,924.09	7,800.00	7,800.00	5,608.58	7,930.00	
811-00-1066 PHYSICALS	0.00	930.00	930.00	0.00	930.00	
811-00-1068 TRAVEL & TRAINING	0.00	2,000.00	2,000.00	0.00	2,000.00	
811-00-1069 RETIREMENT (TMRS)	9,233.22	8,945.00	8,945.00	7,432.82	9,314.00	
TOTAL 1 PERSONNEL SERVICES	82,244.78	83,274.00	83,274.00	63,829.34	85,909.00	

811-00-1004 SALARIES & WAGES PERMANENT NOTES:
4% INCREASE IN ALL WAGES - ALL DEPARTMENTS

811-00-1066 PHYSICALS PERMANENT NOTES:
PHYSICAL FOR ALL PERSONNEL \$155 EACH (6)

811-00-1068 TRAVEL & TRAINING PERMANENT NOTES:
PERSONNEL/PURCHASING UPDATES ON LAWS

3 SUPPLIES & MATERIALS

811-00-3210 DUES & SUBSCRIPTIONS	474.00	1,000.00	1,000.00	554.00	1,000.00	
811-00-3214 EQUIP. UNDER \$5,000-OFFICE	299.00	0.00	0.00	0.00	800.00	
811-00-3252 MAPS, BOOKS, ETC.	77.00	100.00	100.00	0.00	100.00	
811-00-3262 PRINTING	0.00	350.00	350.00	0.00	350.00	
TOTAL 3 SUPPLIES & MATERIALS	850.00	1,450.00	1,450.00	554.00	2,250.00	

811-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
FAIR LABOR STANDARDS ACT UPDATES
TMHRA \$100
THOMPSON INFO \$500
TX PUBLIC PURCHASING \$75
SETHRA \$65
TX COMP OF PUBLIC ACCTS \$100

811-00-3214 EQUIP. UNDER \$5,000-OFFICE PERMANENT NOTES:
Multi Function Printer

811-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
FEDERAL WAGE POSTINGS FOR ALL CITY BUILDING - REQUIRED
FOR BUILDINGS IN ENGLISH & SPANISH.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

11 PERSONNEL / PURCHASING

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

811-00-3262 PRINTING PERMANENT NOTES:
EMPLOYMENT APPLICATIONS

4 REPAIRS & MAINTENANCE

811-00-4308 R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	
811-00-4340 R & M - PRINTERS	<u>594.87</u>	<u>700.00</u>	<u>700.00</u>	<u>357.37</u>	<u>700.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	594.87	700.00	700.00	357.37	700.00	

811-00-4340 R & M - PRINTERS PERMANENT NOTES:
PRINTER INK CARTRIDGES

TOTAL 00 NO PROJECTS	83,689.65	85,424.00	85,424.00	64,740.71	88,859.00	
	=====	=====	=====	=====	=====	=====

TOTAL 11 PERSONNEL / PURCHASING	83,689.65	85,424.00	85,424.00	64,740.71	88,859.00	
	=====	=====	=====	=====	=====	=====



General Fund City Manager

FUNCTION:

The City Manager is the Chief Administrative Officer. The City Manager exercises direction over all municipal operation under the leadership of the Council, and appoints all Department Heads. The basic function of the position is the administration and enforcement of the policies as set forth by the City Council.

The City Manager is not appointed for a definite term, but serves at the pleasure of the City Council.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

12 CITY MANAGER

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROJECTS

1 PERSONNEL SERVICES

812-00-1004 SALARIES & WAGES	128,911.95	116,054.00	116,054.00	86,127.30	120,707.00	
812-00-1010 OVERTIME	0.00	0.00	0.00	0.00	0.00	
812-00-1024 LONGEVITY	1,115.00	1,140.00	1,140.00	875.00	1,260.00	
812-00-1050 FICA/MEDICARE	10,436.92	9,609.00	9,609.00	7,352.13	9,974.00	
812-00-1052 GROUP HEALTH	391.55	444.00	444.00	267.36	456.00	
812-00-1058 ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	6,300.00	8,400.00	
812-00-1068 TRAVEL & TRAINING	1,645.08	4,500.00	4,500.00	1,364.32	4,500.00	
812-00-1069 RETIREMENT (TMRS)	<u>21,161.80</u>	<u>19,027.00</u>	<u>19,027.00</u>	<u>14,700.55</u>	<u>19,885.00</u>	
TOTAL 1 PERSONNEL SERVICES	172,062.30	159,174.00	159,174.00	116,986.66	165,182.00	

812-00-1004 SALARIES & WAGES PERMANENT NOTES:
 INSURANCE ALLOWANCE OF \$8,085.60 (\$673.80 MONTH) IS INCLUDED
 IN WAGES - CITY NO LONGER PAYS HEALTH INSURANCE

812-00-1052 GROUP HEALTH PERMANENT NOTES:
 HEALTH & DENTAL INSURANCE ALLOWANCE (\$673.80 PER MONTH) IS
 INCLUDED IN WAGES \$8,085.60 CITY COVERS LIFE AT A REDUCED
 RATE (OVER AGE 70) AND DENTAL

812-00-1058 ALLOWANCES - CAR PERMANENT NOTES:
 \$8,400 / \$700 PER MONTH EFFECTIVE 10/01/08
 COVERS A 50 MILE RADIUS - MILEAGE PAID FOR OVER 50 MILE
 RADIUS

2 SPECIAL/CONTRACTUAL SER

812-00-2170 MOBILE PHONES	<u>1,302.97</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>1,283.87</u>	<u>1,600.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	1,302.97	1,400.00	1,400.00	1,283.87	1,600.00	

812-00-2170 MOBILE PHONES PERMANENT NOTES:
 MOBILE PHONE \$50 PER MONTH
 SURFACE PRO \$40 PER MONTH
 AIRCARD \$40 PER MONTH

PROPOSED BUDGET WORKSHEET

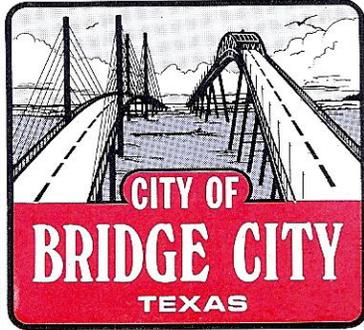
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

12 CITY MANAGER

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>3 SUPPLIES & MATERIALS</u>						
812-00-3210 DUES & SUBSCRIPTIONS	963.00	1,100.00	1,100.00	1,275.50	1,100.00	_____
812-00-3214 EQUIP. UNDER \$5,000-OFFICE	0.00	0.00	0.00	68.00	0.00	_____
812-00-3252 MAPS, BOOKS, ETC.	<u>77.00</u>	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>100.00</u>	=====
TOTAL 3 SUPPLIES & MATERIALS	1,040.00	1,200.00	1,200.00	1,343.50	1,200.00	
812-00-3210 DUES & SUBSCRIPTIONS		PERMANENT NOTES: TEXAS CITY MANAGER SUBSCRIPTION (365), ROTARY DUES (600)				
<u>4 REPAIRS & MAINTENANCE</u>						
812-00-4340 R & M - PRINTERS	<u>203.06</u>	<u>400.00</u>	<u>400.00</u>	<u>137.04</u>	<u>400.00</u>	=====
TOTAL 4 REPAIRS & MAINTENANCE	203.06	400.00	400.00	137.04	400.00	
812-00-4340 R & M - PRINTERS		PERMANENT NOTES: PRINTER CARTRIDGES				
TOTAL 00 NO PROJECTS	174,608.33	162,174.00	162,174.00	119,751.07	168,382.00	=====
TOTAL 12 CITY MANAGER	174,608.33	162,174.00	162,174.00	119,751.07	168,382.00	=====



General Fund City Secretary

FUNCTION:

There are specific functions of the city designated by various statutes, ordinances, or charter provisions that are required to be performed by the City Secretary/Records Management Officer. They include agenda preparation and posting, attendance and preparation of official minutes for each meeting of the governing body, custodian of all city records, certifying and authenticating statements. The City Secretary also is the administrator for municipal elections, custodian of the ballot box, preserving the rights of every qualified citizen to cast his ballot for every proposition and candidate in the City.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

13 CITY SECRETARY

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

813-00-1004	SALARIES & WAGES	68,040.80	68,000.00	68,000.00	50,718.91	70,715.00	
813-00-1010	OVERTIME	0.00	0.00	0.00	147.11	0.00	
813-00-1016	CERTIFICATION PAY	0.00	900.00	900.00	0.00	900.00	
813-00-1024	LONGEVITY	1,500.00	1,500.00	1,500.00	1,125.00	1,500.00	
813-00-1050	FICA/MEDICARE	4,872.98	5,386.00	5,386.00	3,825.54	5,594.00	
813-00-1052	GROUP HEALTH	9,557.68	9,506.00	9,506.00	6,261.36	9,636.00	
813-00-1068	TRAVEL & TRAINING	3,620.59	3,000.00	3,000.00	1,501.38	3,000.00	
813-00-1069	RETIREMENT (TMRS)	<u>10,623.43</u>	<u>10,658.00</u>	<u>10,658.00</u>	<u>8,207.65</u>	<u>11,152.00</u>	
TOTAL 1 PERSONNEL SERVICES		98,215.48	98,950.00	98,950.00	71,786.95	102,497.00	

813-00-1068 TRAVEL & TRAINING

PERMANENT NOTES:
 LEGISLATIVE UPDATE TRAINING - EVERY OTHER YR
 ELECTION LAW SEMINAR
 COURT TRAINING 40 HR SCHOOL
 RECORD MGMT TRAINING
 CERTIFICATION FEES

2 SPECIAL/CONTRACTUAL SER

813-00-2120	CODE OF ORDINANCES	90.40	3,000.00	3,000.00	550.00	0.00	
813-00-2134	MINUTES - SCANNED	564.80	0.00	0.00	0.00	3,000.00	
813-00-2170	MOBILE PHONES	534.20	850.00	850.00	399.43	540.00	
813-00-2180	RECORDS MANAGEMENT	<u>27,798.04</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>19,287.44</u>	<u>0.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		28,987.44	33,850.00	33,850.00	20,236.87	3,540.00	

813-00-2120 CODE OF ORDINANCES

PERMANENT NOTES:
 ALTERNATE YEARS FOR INDEXING MINUTES (21-22) AND
 CODIFICATION (22-23) ANNUAL FEE TO POST CODE OF ORDINANCES TO
 WEB \$825 FEE TO POST ORDINANCES THAT ARE NOT CODIFIED \$25
 PER ORDINANCE

813-00-2134 MINUTES - SCANNED

PERMANENT NOTES:
 ALTERNATE YEARS FOR INDEXING MINUTES (21-22) AND CODIFICATION
 (22-23)

813-00-2170 MOBILE PHONES

PERMANENT NOTES:
 PHONE \$45 PER MONTH

813-00-2180 RECORDS MANAGEMENT

PERMANENT NOTES:
 RECORDS ARE TO BE PULLED FROM STORAGE BEFORE 21 - 22 FY
 BEGINS

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

13 CITY SECRETARY

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

3 SUPPLIES & MATERIALS

813-00-3210 DUES & SUBSCRIPTIONS	450.00	450.00	450.00	1,173.00	1,250.00	
813-00-3214 EQUIP. UNDER \$5,000 - OFFI	299.00	0.00	0.00	68.00	800.00	
813-00-3252 MAPS, BOOKS, ETC.	351.50	500.00	500.00	82.48	500.00	
813-00-3262 PRINTING	0.00	100.00	100.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS	1,100.50	1,050.00	1,050.00	1,323.48	2,550.00	

813-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
MUNICIPAL SUPPORT \$275
TMCA \$100
NOTARY \$75
ALCOHOL CODE BOOKS \$800

813-00-3214 EQUIP. UNDER \$5,000 - OFF PERMANENT NOTES:
MULTI FUNCTION PRINTER

813-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
STATE DIRECTORY \$125
TMCCP \$60
MUNI CODE \$100
THOMPSON WEST \$77
ELECTION CODE \$93

4 REPAIRS & MAINTENANCE

813-00-4340 R & M - PRINTERS	739.24	1,500.00	1,500.00	1,029.03	1,000.00	
TOTAL 4 REPAIRS & MAINTENANCE	739.24	1,500.00	1,500.00	1,029.03	1,000.00	

813-00-4340 R & M - PRINTERS PERMANENT NOTES:
PRINTER CARTRIGES - COLOR LASER

TOTAL 00 NO PROJECTS	129,042.66	135,350.00	135,350.00	94,376.33	109,587.00	
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10 ELECTIONS
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1 PERSONNEL SERVICES

813-10-1002 ELECTION WORKERS	0.00	4,400.00	4,400.00	4,715.20	0.00	
813-10-1050 FICA/MEDICARE	0.00	400.00	400.00	1,516.86	0.00	
813-10-1068 TRAVEL & TRAINING - ELECTIO	0.00	250.00	250.00	100.31	0.00	
TOTAL 1 PERSONNEL SERVICES	0.00	5,050.00	5,050.00	6,332.37	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

13 CITY SECRETARY

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

2 SPECIAL/CONTRACTUAL SER

813-10-2102 ADS & PUBLICATIONS - ELECTI	0.00	1,200.00	1,200.00	1,311.00	0.00	
813-10-2128 ELECTIONS	<u>120.00</u>	<u>2,400.00</u>	<u>2,400.00</u>	<u>3,177.76</u>	<u>5,500.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	120.00	3,600.00	3,600.00	4,488.76	5,500.00	

813-10-2128 ELECTIONS

PERMANENT NOTES:
 COUNTY FEES FOR DOING ELECTIONS
 ELECTION IS IN MAY EACH YEAR

3 SUPPLIES & MATERIALS

813-10-3262 PRINTING - ELECTIONS	0.00	1,200.00	1,200.00	249.61	0.00	
813-10-3282 SUPPLIES - ELECTION	<u>51.50</u>	<u>1,200.00</u>	<u>1,200.00</u>	<u>415.55</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	51.50	2,400.00	2,400.00	665.16	0.00	

TOTAL 10 ELECTIONS

	<u>171.50</u>	<u>11,050.00</u>	<u>11,050.00</u>	<u>11,486.29</u>	<u>5,500.00</u>	
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TOTAL 13 CITY SECRETARY

	<u>129,214.16</u>	<u>146,400.00</u>	<u>146,400.00</u>	<u>105,862.62</u>	<u>115,087.00</u>	
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General Fund Municipal Court

FUNCTION:

The Municipal Court of the City of Bridge City has jurisdiction within the territorial limits of the City, over all the criminal cases arising under the ordinances of the City. To properly administer this function, the department must schedule offenders to appear before the court, adjudicate the trial, collect fines from the guilty offenders, and issue warrants of arrest.

The Court is presided over by the City Judge who is appointed by the City Council

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND
14 MUNICIPAL COURT

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

814-00-1004	SALARIES & WAGES	86,184.35	84,625.00	84,625.00	62,485.31	87,999.00	
814-00-1010	OVERTIME	0.00	1,000.00	1,000.00	152.55	1,000.00	
814-00-1024	LONGEVITY	760.00	960.00	960.00	655.00	1,080.00	
814-00-1050	FICA/MEDICARE	6,181.35	6,623.00	6,623.00	4,729.41	6,892.00	
814-00-1052	GROUP HEALTH	17,677.67	17,306.00	17,306.00	11,385.51	17,566.00	
814-00-1068	TRAVEL & TRAINING	554.00	1,800.00	1,800.00	250.00	1,800.00	
814-00-1069	RETIREMENT (TMRS)	<u>13,259.09</u>	<u>13,108.00</u>	<u>13,108.00</u>	<u>10,000.16</u>	<u>13,740.00</u>	
TOTAL 1 PERSONNEL SERVICES		124,616.46	125,422.00	125,422.00	89,657.94	130,077.00	

2 SPECIAL/CONTRACTUAL SER

814-00-2142	JAIL EXPENSES	10,430.00	20,000.00	20,000.00	6,550.00	20,000.00	
814-00-2144	JANITORIAL SERVICES	0.00	0.00	0.00	1,952.00	5,200.00	
814-00-2160	OMNI BASE (FTA) FEES	3,234.00	5,000.00	5,000.00	1,350.00	5,000.00	
814-00-2164	AMS-COLLECTION AGENCY FEES	0.00	0.00	0.00	0.00	0.00	
814-00-2172	PROFESSIONAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		13,664.00	25,000.00	25,000.00	9,852.00	30,200.00	

814-00-2144 JANITORIAL SERVICES PERMANENT NOTES:
\$433 PER MONTH

814-00-2172 PROFESSIONAL SERVICES PERMANENT NOTES:
SIGN LANGUAGE SERVICES - USE CONTINGENCY IF NEEDED

3 SUPPLIES & MATERIALS

814-00-3210	DUES & SUBSCRIPTIONS	150.00	250.00	250.00	0.00	250.00	
814-00-3214	EQUIP. UNDER \$5,000 - OFFI	598.00	200.00	200.00	192.69	0.00	
814-00-3252	MAPS, BOOKS, ETC.	150.00	200.00	200.00	176.00	200.00	
814-00-3262	PRINTING	<u>131.24</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>1,812.68</u>	<u>2,000.00</u>	
TOTAL 3 SUPPLIES & MATERIALS		1,029.24	2,650.00	2,650.00	2,181.37	2,450.00	

814-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
TMCA \$75 X 2
NOTARY \$100

814-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
CODE OF CRIMINAL PROCEDURES: 1-COURT

814-00-3262 PRINTING PERMANENT NOTES:
CASE FOLDERS
COPIER FEES

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

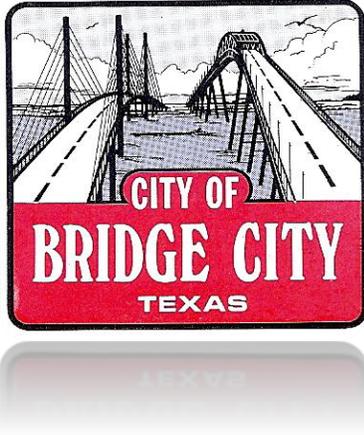
01 -GENERAL FUND

14 MUNICIPAL COURT

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

<u>5 UTILITIES</u>						
814-00-5452 TELEPHONE	<u>2,596.83</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>672.90</u>	<u>1,000.00</u>	<u> </u>
TOTAL 5 UTILITIES	2,596.83	1,500.00	1,500.00	672.90	1,000.00	
TOTAL 00 NO PROJECTS	141,906.53	154,572.00	154,572.00	102,364.21	163,727.00	
	=====	=====	=====	=====	=====	=====
TOTAL 14 MUNICIPAL COURT	141,906.53	154,572.00	154,572.00	102,364.21	163,727.00	
	=====	=====	=====	=====	=====	=====



General Fund City Attorney

FUNCTION:

The City Attorney handles legal issues pertaining to the City, such as writing ordinances and resolutions, advises Council and Staff, and prosecutes in the Municipal Court.

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

15 CITY ATTORNEY

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

815-00-1004 SALARIES & WAGES	41,523.24	41,524.00	41,524.00	31,142.43	43,185.00	
815-00-1050 FICA/MEDICARE	3,066.12	3,177.00	3,177.00	2,299.59	3,304.00	
815-00-1052 GROUP HEALTH	0.00	0.00	0.00	0.00	0.00	
815-00-1068 TRAVEL & TRAINING	622.37	4,000.00	4,000.00	718.52	4,000.00	
815-00-1086 CITY ATTORNEY-LEGAL FEES	0.00	0.00	0.00	0.00	0.00	
815-00-1088 CITY ATTORNEY-PROSECUTION F	0.00	0.00	0.00	0.00	0.00	
TOTAL 1 PERSONNEL SERVICES	45,211.73	48,701.00	48,701.00	34,160.54	50,489.00	

815-00-1004 SALARIES & WAGES PERMANENT NOTES:
 EMPLOYEE PER IRS
 COVERS ALL WORK EXCEPT FOR ANYTHING EXTRORDINARY THAT KEEPS
 ATTORNEY AWAY FROM HIS PRACTICE FOR EXTENDED TIME

815-00-1068 TRAVEL & TRAINING PERMANENT NOTES:
 TML, ORANGE COUNTY DAYS, LITGATION , ETC

2 SPECIAL/CONTRACTUAL SER

815-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	

815-00-2172 PROFESSIONAL SERVICES PERMANENT NOTES:
 USE CONTINGENCY IF NEEDED FOR PROSECUTION (USE OF ANOTHER
 ATTY)

3 SUPPLIES & MATERIALS

815-00-3210 DUES & SUBSCRIPTIONS	85.00	200.00	200.00	0.00	200.00	
815-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS	85.00	200.00	200.00	0.00	200.00	

815-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
 TEXAS CITY ATTORNEYS ASSOCIATION (TCAA) \$60
 TMCA \$120

TOTAL 00 NO PROJECTS	45,296.73	48,901.00	48,901.00	34,160.54	50,689.00	
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TOTAL 15 CITY ATTORNEY	45,296.73	48,901.00	48,901.00	34,160.54	50,689.00	
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General Fund Police

FUNCTION:

The Police Department is responsible for the prevention of crime, promotion of traffic safety, protection of life and property, the preservation of the peace and the enforcement of all regulating ordinances and laws.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

16 POLICE

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

816-00-1002	PART TIME WORKERS	3,671.92	15,000.00	15,000.00	0.00	10,000.00	
816-00-1004	SALARIES & WAGES	1,426,494.49	1,368,136.00	1,368,136.00	1,053,821.21	1,409,234.00	
816-00-1006	SHIFT DIFFERENTIAL-EVENING	3,808.04	4,760.00	4,760.00	3,135.74	4,760.00	
816-00-1008	SHIFT DIFFERENTIAL-GVYD REG	0.00	0.00	0.00	0.00	0.00	
816-00-1010	OVERTIME	216,047.24	85,000.00	85,000.00	112,483.28	100,000.00	
816-00-1012	SHIFT DIFFERENTIAL-EV OT	1,067.79	600.00	600.00	472.68	600.00	
816-00-1014	SHIFT DIFFERENTIAL-GVYD OVT	0.00	0.00	0.00	0.00	0.00	
816-00-1016	CERTIFICATION PAY	45,525.00	51,600.00	51,600.00	32,450.00	56,100.00	
816-00-1017	INTOXILYZER OPERATOR	2,100.00	2,400.00	2,400.00	900.00	1,200.00	
816-00-1018	INSTRUCTOR PAY	8,625.00	9,000.00	9,000.00	4,625.00	6,000.00	
816-00-1019	FIELD TRAINING OFFICER PAY	700.00	1,200.00	1,200.00	0.00	1,200.00	
816-00-1021	INVESTIGATOR ASSIGNMENT PAY	3,975.00	3,900.00	3,900.00	3,000.00	3,900.00	
816-00-1022	WARRANTS SERVED PAY	0.00	5,000.00	5,000.00	400.00	5,000.00	
816-00-1023	BILINGUAL PAY	1,150.00	1,200.00	1,200.00	900.00	1,200.00	
816-00-1024	LONGEVITY	7,902.50	8,880.00	8,880.00	5,057.50	9,120.00	
816-00-1050	FICA/MEDICARE	128,550.60	119,801.00	119,801.00	95,868.27	124,291.00	
816-00-1052	GROUP HEALTH	140,805.00	162,920.00	162,920.00	107,435.50	175,060.00	
816-00-1058	ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	6,300.00	8,400.00	
816-00-1060	ALLOWANCES - CLOTHING	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	
816-00-1066	PHYSICALS	1,155.00	930.00	930.00	0.00	930.00	
816-00-1067	TRAVEL & TRAINING REIMBURS (	1,798.22)	0.00	0.00	(1,380.12)	0.00	
816-00-1068	TRAVEL & TRAINING	476.90	4,000.00	4,000.00	3,120.24	4,000.00	
816-00-1069	RETIREMENT (TMRS)	262,631.36	234,825.00	234,825.00	193,925.45	246,285.00	
816-00-1080	POLICE RESERVE EXPENSES	0.00	200.00	200.00	0.00	200.00	
816-00-1090	UNIFORM CLEANING	1,853.49	3,600.00	3,600.00	1,025.18	3,600.00	
TOTAL 1 PERSONNEL SERVICES		2,265,241.11	2,093,452.00	2,093,452.00	1,625,639.93	2,173,180.00	

816-00-1002 PART TIME WORKERS PERMANENT NOTES:
DISPATCH RELIEF - ONE SHIFT EACH WEEK PLUS ANY SICK
AND VACATION COVERAGE

816-00-1004 SALARIES & WAGES PERMANENT NOTES:
STEP RAISES PER CONTRACT INCLUDED (2)
CHIEF PAY INCREASE \$1 PER HOUR
CAPTAINS PAY INCREASE \$1.62 PER HOUR
REQUEST FOR 2 OFFICER/DETECTIVES PAY INCREASE TO SARGEANT
WAGES - NOT INCLUDED

816-00-1006 SHIFT DIFFERENTIAL-EVENING PERMANENT NOTES:
ALL REGULAR SHIFT DIFFERENTIAL IS CALCULATED UNDER THIS LINE
ITEM - ALL OFFICERS ON THE 12 HOUR SHIFT RECEIVE .20 CENTS

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

16 POLICE

DEPARTMENT EXPENDITURES

PRIOR	CURRENT YEAR				
YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

PER HOUR.
 DISPATCHERS DO NOT RECEIVE SHIFT DIFFERENTIAL PAY.

816-00-1010 OVERTIME

PERMANENT NOTES:
 OVERTIME AND HOLIDAY WORKED PAY

816-00-1012 SHIFT DIFFERENTIAL-EV OT

PERMANENT NOTES:
 SHIFT DIFFERENTIAL PAID FOR OVERTIME @ \$.53

816-00-1016 CERTIFICATION PAY

PERMANENT NOTES:
 PER CONTRACT FOR OFFICERS
 INTERMEDIATE/ASSOCIATE \$200 PER MONTH
 ADVANCED/BACHELORS \$250 PER MONTH
 MASTERS \$275 PER MONTH
 REQUEST FOR DISPATCHERS TO RECEIVE CERTIFICATION PAY -
 INCLUDED. DISPATCHERS ARE REQUIRED TO BE CERTIFIED.
 INTERMEDIATE/ASSOCIATE \$125 PER MONTH
 ADVANCED/BACHELORS \$175 PER MONTH
 MASTERS \$225 PER MONTH

816-00-1017 INTOXILYZER OPERATOR

PERMANENT NOTES:
 PER CONTRACT - \$100 PER MONTH

816-00-1018 INSTRUCTOR PAY

PERMANENT NOTES:
 PER CONTRACT \$125 PER MONTH

816-00-1019 FIELD TRAINING OFFICER PAY

PERMANENT NOTES:
 RECEIVE ONLY WHEN TRAINING (\$100 PER MONTH PER
 TRAINER PER CONTRACT)

816-00-1021 INVESTIGATOR ASSIGNMENT PA

PERMANENT NOTES:
 ON CALL INVESTIGATOR (4 OFFICERS ROTATE WEEKLY) \$75 PER WEEK

816-00-1022 WARRANTS SERVED PAY

PERMANENT NOTES:
 CALCULATED AT 100 WARRANTS AT \$50 EACH - REVENUE OFFSET
 (01-6300-00)
 \$50 PAID FOR EACH WARRANT SERVED OFF DUTY

816-00-1023 BILINGUAL PAY

PERMANENT NOTES:
 BILINGUAL \$50 PER MONTH

816-00-1058 ALLOWANCES - CAR

PERMANENT NOTES:
 CHIEF - CAR ALLOWANCE AT \$700 PER MONTH / \$8,400 PER YEAR

816-00-1060 ALLOWANCES - CLOTHING

PERMANENT NOTES:
 CHIEF, ASST CHIEF, CAPTAIN(2), AND DETECTIVES(2) GET \$350,
 CLOTHING ALLOWANCE ONCE PER YEAR.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

16 POLICE

DEPARTMENT EXPENDITURES

PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
	ORIGINAL BUDGET	AMENDED BUDGET				

816-00-1067 TRAVEL & TRAINING REIMBURSE PERMANENT NOTES:
 IF FUNDED (APPROX. \$1,600)
 IF THE TCLEOSE FUNDING IS NOT SPENT IT MUST BE CARRIED TO
 THE NEXT YEAR.
 OTHER SCHOLARSHIPS MAY BE RECEIVED THRU SETRPC AND OTHERS

816-00-1090 UNIFORM CLEANING PERMANENT NOTES:
 FUNDED AS PER CONTRACT AT \$75 A MONTH PER OFFICER - CHIEF
 ALSO GETS \$75 PER MONTH
 NOT FULLY UTILIZED OR FUNDED
 (IF FULLY UTILIZED \$14,400)

2 SPECIAL/CONTRACTUAL SER

816-00-2140	INVESTIGATION EXPENSES	621.15	2,000.00	2,000.00	3,997.99	2,000.00	
816-00-2141	CRIME STOPPERS PROGRAM	0.00	2,000.00	2,000.00	1,128.00	1,500.00	
816-00-2144	JANITORIAL SERVICES	2,407.09	2,400.00	2,400.00	3,634.30	7,600.00	
816-00-2150	MEDICAL SERVICES	467.00	0.00	0.00	0.00	0.00	
816-00-2170	MOBILE PHONES	5,729.26	6,500.00	6,500.00	5,111.08	6,000.00	
816-00-2174	INTERLOCAL RADIO TOWER USE	<u>4,377.96</u>	<u>12,000.00</u>	<u>12,000.00</u>	<u>6,020.64</u>	<u>8,000.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		13,602.46	24,900.00	24,900.00	19,892.01	25,100.00	

816-00-2140 INVESTIGATION EXPENSES PERMANENT NOTES:
 SEXUAL ASSAULT - SPECIFIC USE MONIES - CRIME SENSITIVE ITEM.
 MOST OF SEXUAL ASSUALT EXPENSE REIMBURSED BY STATE CRIME
 VICTIMS FUNDING

816-00-2141 CRIME STOPPERS PROGRAM PERMANENT NOTES:
 CRIME STOPPERS PROGRAM

816-00-2144 JANITORIAL SERVICES PERMANENT NOTES:
 RUG(S) CLEANING \$45.70 PER WEEK
 BUILDING CLEANED \$433 PER MONTH

816-00-2170 MOBILE PHONES PERMANENT NOTES:
 14 NUMBERS

816-00-2174 INTERLOCAL RADIO TOWER USE PERMANENT NOTES:
 37 RADIOS \$185 PER RADIO

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

16 POLICE

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>3 SUPPLIES & MATERIALS</u>						
816-00-3202	AMMUNITION	4,983.67	5,000.00	5,000.00	137.95	5,000.00
816-00-3210	DUES & SUBSCRIPTIONS	2,627.06	3,000.00	3,000.00	2,808.00	3,100.00
816-00-3212	EQUIP. UNDER \$5,000 - FIEL	12,212.23	7,715.00	7,715.00	7,998.17	14,000.00
816-00-3214	EQUIP. UNDER \$5,000 - OFFI	1,670.65	4,170.00	4,170.00	4,753.82	950.00
816-00-3216	EQUIP. UNDER \$5,000 - SAFE	2,168.00	1,800.00	1,800.00	6,280.29	3,600.00
816-00-3220	FILM & PROCESSING	0.00	0.00	0.00	0.00	0.00
816-00-3222	FUELS & LUBRICANTS	26,617.77	40,000.00	40,000.00	22,400.87	40,000.00
816-00-3252	MAPS, BOOKS, ETC.	77.00	750.00	750.00	0.00	750.00
816-00-3262	PRINTING	2,401.61	2,300.00	2,300.00	1,011.30	2,300.00
816-00-3280	SUPPLIES-CLEANING	384.91	1,000.00	1,000.00	361.98	1,000.00
816-00-3284	SUPPLIES-OFFICE	12,378.32	5,000.00	5,000.00	4,895.26	8,000.00
816-00-3296	UNIFORMS	10,589.96	5,000.00	5,000.00	7,337.94	8,000.00
816-00-3298	SMALL GRANT PURCHASES	13,855.00	0.00	0.00	51,226.40	0.00
816-00-3299	SMALL GRANT RECEIVED	(13,855.00)	0.00	0.00	(44,083.13)	0.00
816-00-3300	KOCH HELPING HEROS GRANT	0.00	0.00	0.00	206.46	0.00
816-00-3301	JAG GRANT - VIDEO 3116401	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,960.00</u>	<u>0.00</u>
TOTAL 3 SUPPLIES & MATERIALS		76,111.18	75,735.00	75,735.00	79,295.31	86,700.00

816-00-3202 AMMUNITION PERMANENT NOTES:
 QUALIFICATION TO BE DONE ANNUALLY FOR TASERS, RIFLES, &
 HANDGUNS
 OFFICERS USE OLDEST AMMO AND ARE ISSUED NEW AMMO

816-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
 SABINE NECHES CHIEFS \$250
 ORG CTY LEPC \$500
 NOTARIES \$200
 PRODUCTIVITY CENTER \$330
 TEXAS POLICE CHIEFS ASSOC \$300
 LEADS ONLINE (STOLEN PROPERTY SEARCH) \$1,450

816-00-3212 EQUIP. UNDER \$5,000 - FIEPERMANENT NOTES:
 REPLACE TASERS \$7,565 (YR 3 OF 5)
 1-CAMERA TRIPOD \$50
 1-.308 RIFLE WITH BIPOD, QUICK DETACHMENT AND SLING MOUNT
 \$1,015
 1-RETICLE SCOPE WITH MOUNTING RINGS \$1,754
 3-AIMPOINT PRO RED DOT \$1,430
 3-VICKING TACTICS PADDED SLING \$150
 3-STREAMLIGHT TLP LOW PROFILE LIGHTS \$440
 3-LEAPERS UTG TR-RAIL MOUNT WITH 2 SETS OF BARREL ADAPTERS
 \$60
 1-STREAMLIGHT SUPER BRIGHT LED PORTABLE SCENE LIGHT \$830

816-00-3214 EQUIP. UNDER \$5,000 - OFFPERMANENT NOTES:

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

16 POLICE

DEPARTMENT EXPENDITURES

PRIOR	CURRENT YEAR				
YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

HANDGUN LOCKER \$450
 WASHING MACHINE \$500

816-00-3216 EQUIP. UNDER \$5,000 - SAPPERMANENT NOTES:

SAFETY VESTS AS PER CONTRACT
 DEPT OF JUSTICE WILL REIMBURSE UP TO 1/2 OF COST THRU
 BPV GRANT - IF FUNDED
 VESTS \$900 EACH

816-00-3262 PRINTING

PERMANENT NOTES:
 CITATION BOOKS, WARNING BOOKS, & BUSINESS CARDS

4 REPAIRS & MAINTENANCE

816-00-4304	R & M - BUILDING	2,332.21	2,000.00	2,000.00	1,466.61	2,000.00	
816-00-4306	R & M - CAMERAS	4,719.00	4,500.00	4,500.00	3,734.46	4,000.00	
816-00-4308	R & M - COMPUTER SOFTWARE	18,301.48	15,700.00	15,700.00	2,437.81	15,700.00	
816-00-4312	R & M - COMPUTERS	1,365.00	3,000.00	3,000.00	0.00	3,000.00	
816-00-4330	R & M - OFFICE EQUIPMENT	759.00	1,000.00	1,000.00	28.00	6,000.00	
816-00-4340	R & M - PRINTERS	2,989.59	4,500.00	4,500.00	3,071.01	4,500.00	
816-00-4348	R & M - RADIOS & RADAR	972.40	1,000.00	1,000.00	895.00	1,000.00	
816-00-4362	R & M - SAFETY (GUNS/TASERS	79.00	0.00	0.00	0.00	0.00	
816-00-4364	R & M - UNIFORM CLEANING	0.00	0.00	0.00	0.00	0.00	
816-00-4368	R & M - VEHICLES	<u>13,543.85</u>	<u>13,000.00</u>	<u>13,000.00</u>	<u>16,647.35</u>	<u>13,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE		45,061.53	44,700.00	44,700.00	28,280.24	49,200.00	

816-00-4306 R & M - CAMERAS

PERMANENT NOTES:
 WATCHGUARD - CAMERA MAINT.

816-00-4308 R & M - COMPUTER SOFTWARE

PERMANENT NOTES:
 POLICE DEPARTMENT INCODE SOFTWARE MAINTENANCE (NCIC
 INTERFACE,CITATION ISSUING INTERFACE, CAD, MOBILE CITATIONS,
 PERSONNEL,PROPERTY, BAR CODE)
 NET MOTION - MAINTENANCE FEE FOR COMMUNICATION SOFTWARE
 BETWEEN CARS & POLICE DEPT.
 PATROL VEHICLES OPERATING SOFTWARE

816-00-4330 R & M - OFFICE EQUIPMENT

PERMANENT NOTES:
 REPAIR VOICE RECORDER (PHONE) SETRPC PAY \$15,000 AND CITY
 PAY \$5,000 THESE ARE ESTIMATES

816-00-4340 R & M - PRINTERS

PERMANENT NOTES:
 PRINTER CARTRIDGES FOR ALL PRINTERS
 COPIER MAINTENANCE \$215 PER MONTH

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

16 POLICE

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

5 UTILITIES

816-00-5432	ELECTRICITY - CITY BUILDING	7,383.73	10,000.00	10,000.00	1,345.04	6,000.00	
816-00-5442	NATURAL GAS	847.69	600.00	600.00	517.89	700.00	
816-00-5450	GARBAGE PICK-UP	1,178.35	1,050.00	1,050.00	748.96	1,200.00	
816-00-5452	TELEPHONE	19,099.16	20,000.00	20,000.00	7,392.00	20,000.00	
816-00-5462	WATER - CITY BUILDINGS	520.80	4,000.00	4,000.00	471.45	1,000.00	
816-00-5472	TIME WARNER - INTERNET	0.00	0.00	0.00	0.00	0.00	
TOTAL 5 UTILITIES		29,029.73	35,650.00	35,650.00	10,475.34	28,900.00	

816-00-5450 GARBAGE PICK-UP PERMANENT NOTES:
\$94 X 12 MONTHS FOR DUMPSTER

6 CAPITAL EXPENDITURES

816-00-6502	CE - BUILDING	0.00	0.00	0.00	0.00	0.00	
816-00-6530	CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00	0.00	
816-00-6540	CE-EQUIPMENT-CAMERAS (MVR)	0.00	0.00	0.00	0.00	0.00	
816-00-6542	CE-EQUIPMENT-SECURITY	0.00	0.00	0.00	0.00	0.00	
816-00-6576	CE-RADIOS & RADAR	2,864.65	3,800.00	3,800.00	2,864.65	5,300.00	
816-00-6590	CE-VEHICLES	73,428.00	39,000.00	39,000.00	37,730.02	78,000.00	
816-00-6592	CE-VEHICLE EQUIPMENT	12,082.85	5,200.00	5,200.00	3,053.00	11,100.00	
TOTAL 6 CAPITAL EXPENDITURES		88,375.50	48,000.00	48,000.00	43,647.67	94,400.00	

816-00-6576 CE-RADIOS & RADAR PERMANENT NOTES:
2 - STALKER DSR 2X RADARS WITH FAST LOCK REMOTE

816-00-6590 CE-VEHICLES PERMANENT NOTES:
2 - FORD EXPLORER VEHICLES

816-00-6592 CE-VEHICLE EQUIPMENT PERMANENT NOTES:
2 - PUSH BUMPERS, EMERGENCY LIGHTS, SIREN, SIREN CONTROLLER,
CONSOLE, COMPUTER STAND, AND STOP STICKS

7 ADMINISTRATION & OTHER

816-00-7644	EMERGENCY MANAGEMENT	0.00	1,500.00	1,500.00	0.00	1,500.00	
816-00-7682	PUBLIC RELATIONS	0.00	300.00	300.00	300.36	400.00	
TOTAL 7 ADMINISTRATION & OTHER		0.00	1,800.00	1,800.00	300.36	1,900.00	

816-00-7644 EMERGENCY MANAGEMENT PERMANENT NOTES:
TRAINING AND SUPPLIES

816-00-7682 PUBLIC RELATIONS PERMANENT NOTES:
HALLOWEEN PATROLS
CHRISTMAS PARADE
CHILD SAFETY FUND CAN BE USED TO PURCHASE ITEMS TO GIVE
CHILDREN FOR DRUG AND ALCOHOL AWARENESS, ETC.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

16 POLICE

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
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<u>8 INSURANCE & LEGAL SERVI</u>						
816-00-8804 ARBITRATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u> </u>
TOTAL 8 INSURANCE & LEGAL SERVI	0.00	0.00	0.00	0.00	0.00	
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TOTAL 00 NO PROJECTS	2,517,421.51	2,324,237.00	2,324,237.00	1,807,530.86	2,459,380.00	
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TOTAL 16 POLICE	2,517,421.51	2,324,237.00	2,324,237.00	1,807,530.86	2,459,380.00	
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General Fund

Municipal Court Judges

FUNCTION:

Performs professional judicial duties as the municipal court judge for a court of record for the City. The judge acts in the interpretation, application, and enforcement of local ordinances and applicable State laws. The judge shall perform these duties by presiding over regional municipal court sessions (including pre-trials, trials, hearings, and other judicial proceedings) and functioning as a magistrate at the county jail. This position is appointed by the City Council.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

17 MUNICIPAL COURT JUDGES

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

817-00-1050	FICA/MEDICARE	1,365.96	1,366.00	1,366.00	1,024.47	1,421.00	
817-00-1068	TRAVEL & TRAINING	(400.00)	3,000.00	3,000.00	400.00	3,000.00	
817-00-1092	MUNICIPAL JUDGE ALLOWANCE	13,950.00	13,950.00	13,950.00	10,462.50	14,508.00	
817-00-1094	ASSOC. MUNIC. JUDGE ALLOWAN	<u>3,903.36</u>	<u>3,904.00</u>	<u>3,904.00</u>	<u>2,927.52</u>	<u>4,060.00</u>	
TOTAL 1 PERSONNEL SERVICES		18,819.32	22,220.00	22,220.00	14,814.49	22,989.00	

817-00-1068 TRAVEL & TRAINING PERMANENT NOTES: LEGISLATIVE UPDATES

3 SUPPLIES & MATERIALS

817-00-3210	DUES & SUBSCRIPTIONS	150.00	300.00	300.00	71.00	300.00	
817-00-3214	EQUIP. UNDER \$5,000 - OFFI	299.00	0.00	0.00	0.00	0.00	
817-00-3252	MAPS, BOOKS, ETC	0.00	100.00	100.00	0.00	100.00	
817-00-3284	SUPPLIES - OFFICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS		449.00	400.00	400.00	71.00	400.00	

817-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES: TMCA @ \$60 X 2 TEXAS NEWS @ \$36 NOTARY \$100

817-00-3252 MAPS, BOOKS, ETC PERMANENT NOTES: CODE OF CRIMINAL PROCEDURES

4 REPAIRS & MAINTENANCE

817-00-4364	R & M - UNIFORMS	<u>18.92</u>	<u>50.00</u>	<u>50.00</u>	<u>0.00</u>	<u>50.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE		18.92	50.00	50.00	0.00	50.00	

817-00-4364 R & M - UNIFORMS PERMANENT NOTES: CLEAN ROBES

TOTAL 00 NO PROJECTS		19,287.24	22,670.00	22,670.00	14,885.49	23,439.00	
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TOTAL 17 MUNICIPAL COURT JUDGES		19,287.24	22,670.00	22,670.00	14,885.49	23,439.00	
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General Fund Fire

FUNCTION:

The City has a volunteer fire department and therefore is not run by the City. The City does provide a contribution to the volunteer fire department for materials to be used to help the school children learn about fire prevention. The City also contributes to the Firemen's Retirement Fund.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

18 FIRE PREVENTION

DEPARTMENT EXPENDITURES

00 NO PROJECTS

1 PERSONNEL SERVICES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
818-00-1084 FIREMAN'S RETIREMENT	9,268.23	10,000.00	10,000.00	3,456.00	10,000.00	
TOTAL 1 PERSONNEL SERVICES	9,268.23	10,000.00	10,000.00	3,456.00	10,000.00	

818-00-1084 FIREMAN'S RETIREMENT

PERMANENT NOTES:
 1/2 OF FIREMAN'S PENSIONS ARE PAID BY THE CITY
 (VARIES DEPENDING ON HOW MANY FIREFIGHTERS
 CURRENTLY 44 FIREFIGHTERS
 \$36 PER FIREFIGHTER PER MONTH - CITY PAYS 1/2

3 SUPPLIES & MATERIALS

818-00-3221 FIRE PREVENTION	1,500.00	1,500.00	1,500.00	0.00	1,500.00	
TOTAL 3 SUPPLIES & MATERIALS	1,500.00	1,500.00	1,500.00	0.00	1,500.00	

TOTAL 00 NO PROJECTS

	10,768.23	11,500.00	11,500.00	3,456.00	11,500.00	
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TOTAL 18 FIRE PREVENTION

	10,768.23	11,500.00	11,500.00	3,456.00	11,500.00	
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General Fund Streets / Drainage & Mechanics

FUNCTION:

This division maintains and improves by maintenance all streets and drainage within the City Limits. The maintenance work consists of upgrading the streets for keeping them in usable condition according to the traffic load and maintaining the drainage ditches throughout the City.

Several street improvement projects are underway at all times, or are scheduled.

The Street Department maintains approximately 47 miles of streets and constantly seeks to improve them.

This Department is responsible for the maintenance and effective operation of all city equipment.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

20 STREETS & DRAINAGE

DEPARTMENT EXPENDITURES

00 NO PROGRAMS

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1 PERSONNEL SERVICES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE
820-00-1004 SALARIES & WAGES	505,688.55	486,797.00	486,797.00	360,180.51	510,685.00	
820-00-1010 OVERTIME	4,987.96	5,000.00	5,000.00	6,489.15	5,000.00	
820-00-1016 CERTIFICATION PAY	900.00	900.00	900.00	675.00	900.00	
820-00-1024 LONGEVITY	4,300.00	5,220.00	5,220.00	3,610.00	5,640.00	
820-00-1050 FICA/MEDICARE	38,272.07	39,620.00	39,620.00	29,535.70	41,481.00	
820-00-1052 GROUP HEALTH	78,818.73	78,000.00	78,000.00	51,188.95	79,300.00	
820-00-1064 LICENSE FEES - WEEDS	76.94	80.00	80.00	76.94	80.00	
820-00-1066 PHYSICALS	1,610.48	155.00	155.00	17.27	155.00	
820-00-1068 TRAVEL & TRAINING	50.00	200.00	200.00	54.67	200.00	
820-00-1069 RETIREMENT (TMRS)	<u>83,448.50</u>	<u>78,411.00</u>	<u>78,411.00</u>	<u>59,870.15</u>	<u>82,703.00</u>	
TOTAL 1 PERSONNEL SERVICES	718,153.23	694,383.00	694,383.00	511,698.34	726,144.00	

820-00-1004 SALARIES & WAGES PERMANENT NOTES:
 SUPERINTENDENT PAY INCREASE .39 PER HOUR
 ASSISTANT STREET SUPERINTENDENT PAY INCREASE 1.74 PER HOUR

820-00-1010 OVERTIME PERMANENT NOTES:
 OVERTIME FOR COMMUNITY CENTER AND SENIOR CITIZENS HALL
 UNDER PARKS & RECREATION DEPT.
 OVERTIME FOR STREET & DRAINAGE MAINTENANCE WILL BE
 REIMBURSED BY THE STREET MAINTENANCE FUND UP TO \$20,000 THIS
 INCLUDES FICA & TMRS

820-00-1016 CERTIFICATION PAY PERMANENT NOTES:
 CERTIFICATION PAY FOR WEED SPRAYING \$75 PER MONTH

2 SPECIAL/CONTRACTUAL SER

820-00-2144 JANITORIAL SERVICES	2,160.17	2,300.00	2,300.00	1,558.83	2,100.00	
820-00-2150 MEDICAL SERVICES	523.00	1,000.00	1,000.00	35.00	1,000.00	
820-00-2170 MOBILE PHONES	<u>708.88</u>	<u>800.00</u>	<u>800.00</u>	<u>550.52</u>	<u>800.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	3,392.05	4,100.00	4,100.00	2,144.35	3,900.00	

820-00-2144 JANITORIAL SERVICES PERMANENT NOTES:
 RAGS & RUGS \$40 PER WEEK

820-00-2150 MEDICAL SERVICES PERMANENT NOTES:
 POISON IVY CASES

820-00-2170 MOBILE PHONES PERMANENT NOTES:
 SUPERINTENDENT, ASSISTANT SUPERINTENDENT & MECHANIC

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

20 STREETS & DRAINAGE

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
3 SUPPLIES & MATERIALS						
820-00-3206	CHEMICALS - WEED	1,033.63	1,500.00	1,500.00	1,557.00	2,500.00
820-00-3212	EQUIP. UNDER \$5,000 - FIEL	3,984.00	5,000.00	5,000.00	1,848.99	4,000.00
820-00-3214	EQUIP. UNDER \$5,000 - OFFI	0.00	0.00	0.00	0.00	0.00
820-00-3216	EQUIP. UNDER \$5,000-SAFETY	0.00	0.00	0.00	0.00	0.00
820-00-3218	EQUIP. UNDER \$5,000-WAREHOU	0.00	0.00	0.00	0.00	0.00
820-00-3222	FUELS & LUBRICANTS	33,709.12	20,000.00	20,000.00	17,475.71	20,000.00
820-00-3252	MAPS, BOOKS, ETC.	0.00	0.00	0.00	0.00	0.00
820-00-3272	RENTAL/LEASE FIELD EQUIPMEN	3,021.35	1,500.00	1,500.00	0.00	1,500.00
820-00-3278	STREET SIGNS	1,713.26	2,500.00	2,500.00	2,102.98	2,500.00
820-00-3280	SUPPLIES-CLEANING	974.31	1,000.00	1,000.00	393.90	1,000.00
820-00-3286	SUPPLIES-WAREHOUSE	2,344.34	3,000.00	3,000.00	2,090.74	3,000.00
820-00-3290	TOOLS - SMALL	1,137.98	800.00	800.00	545.30	800.00
820-00-3296	UNIFORMS	<u>26.94</u>	<u>200.00</u>	<u>200.00</u>	<u>0.00</u>	<u>200.00</u>
TOTAL 3 SUPPLIES & MATERIALS		47,944.93	35,500.00	35,500.00	26,014.62	35,500.00

820-00-3212 EQUIP. UNDER \$5,000 - FIE
 PERMANENT NOTES:
 MISC. SMALL TOOLS, LAWNMOWERS, WEEDEATERS, EDGER, BLOWERS,
 Etc \$4,000

820-00-3272 RENTAL/LEASE FIELD EQUIPME
 PERMANENT NOTES:
 CONCRETE SAWS, ETC.

820-00-3296 UNIFORMS
 PERMANENT NOTES:
 RUBBER BOOTS UP TO \$30 & RAIN GEAR \$35

4 REPAIRS & MAINTENANCE

820-00-4304	R & M - BUILDING	625.82	500.00	500.00	824.57	4,000.00
820-00-4316	R & M - DRAINAGE	1,499.30	1,500.00	1,500.00	1,459.60	1,500.00
820-00-4320	R & M - GROUNDS	1,798.48	300.00	300.00	0.00	300.00
820-00-4324	R & M - HEAVY EQUIPMENT	8,466.49	15,000.00	15,000.00	12,946.22	15,000.00
820-00-4328	R & M - LIGHT EQUIPMENT	20,071.74	15,000.00	15,000.00	17,737.30	15,000.00
820-00-4340	R & M - PRINTERS	395.00	200.00	200.00	0.00	200.00
820-00-4356	R & M - STREETS	9,974.47	10,000.00	10,000.00	7,323.80	10,000.00
820-00-4364	R & M - UNIFORM CLEANING	8,769.82	8,400.00	8,400.00	5,927.13	8,400.00
820-00-4368	R & M - VEHICLES	5,297.24	5,000.00	5,000.00	3,747.59	5,000.00
820-00-4390	R & M - SMALL TOOLS	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL 4 REPAIRS & MAINTENANCE		56,898.36	56,400.00	56,400.00	49,966.21	59,900.00

820-00-4304 R & M - BUILDING
 PERMANENT NOTES:
 REPAIR MECHANIC SHOP (METAL AND INSULATION)

820-00-4316 R & M - DRAINAGE
 PERMANENT NOTES:
 ONCE THIS AMOUNT IS SPENT EXPENSES GO TO THE STREET
 MAINTENANCE FUND (25% IS DESIGNATED FOR DRAINAGE)

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

20 STREETS & DRAINAGE

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

820-00-4324	R & M - HEAVY EQUIPMENT	PERMANENT NOTES: 2 - GRADALLS					
820-00-4328	R & M - LIGHT EQUIPMENT	PERMANENT NOTES: SLOPE MOWER, BACKHOE, ETC.					
820-00-4356	R & M - STREETS	PERMANENT NOTES: ONCE THIS AMOUNT IS SPENT EXPENSES GO TO THE STREET MAINTENANCE FUND (75% IS DESIGNATED FOR STREETS)					
820-00-4364	R & M - UNIFORM CLEANING	PERMANENT NOTES: UNIFORM CLEANING \$161 PER WEEK					
820-00-4390	R & M - SMALL TOOLS	PERMANENT NOTES: REPAIRS FOR WEED EATER, LAWN MOWERS, SAWS, ETC.					

5 UTILITIES

820-00-5412	ELECTRICITY - STREET LIGHTS	50,415.00	55,000.00	55,000.00	40,380.33	55,000.00	
820-00-5432	ELECTRICITY - CITY BUILDING	3,267.52	4,000.00	4,000.00	2,891.01	4,000.00	
820-00-5442	NATURAL GAS	257.88	300.00	300.00	210.94	300.00	
820-00-5462	WATER - CITY BUILDINGS	<u>724.58</u>	<u>700.00</u>	<u>700.00</u>	<u>474.82</u>	<u>750.00</u>	
TOTAL 5 UTILITIES		54,664.98	60,000.00	60,000.00	43,957.10	60,050.00	

820-00-5462	WATER - CITY BUILDINGS	PERMANENT NOTES: 1/2 OF PUBLIC WORKS BLDG SHOP					
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6 CAPITAL EXPENDITURES

820-00-6502	CE-BUILDING	0.00	0.00	0.00	0.00	0.00	
820-00-6532	CE-EQUIPMENT-HEAVY	0.00	0.00	0.00	0.00	390,200.00	
820-00-6534	CE-EQUIPMENT-LIGHT	52,465.12	130,560.00	130,560.00	129,815.67	71,800.00	
820-00-6590	CE-VEHICLES	<u>0.00</u>	<u>30,550.00</u>	<u>30,550.00</u>	<u>30,543.29</u>	<u>0.00</u>	
TOTAL 6 CAPITAL EXPENDITURES		52,465.12	161,110.00	161,110.00	160,358.96	462,000.00	

820-00-6532	CE-EQUIPMENT-HEAVY	PERMANENT NOTES: GRADALL XL3100 4X2 TRUCK MOUNTED EXCAVATOR					
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820-00-6534	CE-EQUIPMENT-LIGHT	PERMANENT NOTES: ZERO TURN FERRIS ISX2200 \$9,360 BOBCAT T770 T4 SKID STEER \$62,362					
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TOTAL 00 NO PROGRAMS		933,518.67	1,011,493.00	1,011,493.00	794,139.58	1,347,494.00	
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TOTAL 20 STREETS & DRAINAGE		933,518.67	1,011,493.00	1,011,493.00	794,139.58	1,347,494.00	
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General Fund Finance

FUNCTION:

The Finance Director administers the treasury functions, assists the City Manager with the development of the City's annual budget and assists the independent auditor with preparation of the annual audited financial statements. Administers accounts payable, payroll, and utility billing.

The Finance personnel manage the City's accounts payable and payroll functions to ensure all employees and vendors are compensated in a timely manner

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

22 FINANCE

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

822-00-1004 SALARIES & WAGES	138,004.29	112,383.00	112,383.00	82,990.13	170,322.00	
822-00-1010 OVERTIME	586.38	0.00	0.00	184.06	500.00	
822-00-1024 LONGEVITY	1,885.00	1,800.00	1,800.00	1,315.00	1,560.00	
822-00-1050 FICA/MEDICARE	10,311.38	8,735.00	8,735.00	6,388.40	13,188.00	
822-00-1052 GROUP HEALTH	19,701.03	17,306.00	17,306.00	11,385.51	15,860.00	
822-00-1068 TRAVEL & TRAINING	1,226.31	2,500.00	2,500.00	550.00	2,500.00	
822-00-1069 RETIREMENT (TMRS)	<u>21,616.07</u>	<u>17,288.00</u>	<u>17,288.00</u>	<u>13,346.50</u>	<u>26,293.00</u>	
TOTAL 1 PERSONNEL SERVICES	193,330.46	160,012.00	160,012.00	116,159.60	230,223.00	

822-00-1004 SALARIES & WAGES PERMANENT NOTES:
 DIRECTOR OF FINANCE TO RETIRE IN MAY 2022 (VAC/SICK PAY)
 FINANCIAL ASSISTANT (PAYROLL/ACCOUNTS PAYABLE) TRAIN FOR
 FINANCE DIRECTOR

822-00-1068 TRAVEL & TRAINING PERMANENT NOTES:
 TRAINING REQUIRED FOR HANDLING GRANTS AND
 FEDERAL FUNDING
 INVESTMENT TRAINING REQUIRED
 GFOAT SEMINARS
 PROPERTY TAX SEMINAR

2 SPECIAL/CONTRACTUAL SER

822-00-2170 MOBILE PHONES	<u>534.20</u>	<u>850.00</u>	<u>850.00</u>	<u>437.20</u>	<u>1,020.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	534.20	850.00	850.00	437.20	1,020.00	

822-00-2170 MOBILE PHONES PERMANENT NOTES:
 PHONE 45
 IPAD 40

3 SUPPLIES & MATERIALS

822-00-3210 DUES & SUBSCRIPTIONS	95.00	200.00	200.00	71.00	200.00	
822-00-3214 EQUIP. UNDER \$5,000 - OFFI	598.00	0.00	0.00	68.00	800.00	
822-00-3252 MAPS, BOOKS, ETC.	589.73	500.00	500.00	0.00	600.00	
822-00-3262 PRINTING	<u>580.23</u>	<u>400.00</u>	<u>400.00</u>	<u>153.52</u>	<u>400.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	1,862.96	1,100.00	1,100.00	292.52	2,000.00	

822-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
 GOVERNMENT FINANCE OFFICERS ASSOCIATION OF TEXAS (GFOAT)

822-00-3214 EQUIP. UNDER \$5,000 - OFF PERMANENT NOTES:
 MULTI FUNCTION PRINTER

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

22 FINANCE

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

822-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
 LOCAL GOV. CODE §77
 GAAP GUIDES §513

822-00-3262 PRINTING PERMANENT NOTES:
 W-2'S AND 1099'S
 BUDGET PREPARTION AND BUDGET BOOKS

4 REPAIRS & MAINTENANCE

822-00-4308 R & M - COMPUTER SOFTWARE	298.00	300.00	300.00	0.00	300.00	
822-00-4340 R & M - PRINTERS	<u>819.84</u>	<u>1,200.00</u>	<u>1,200.00</u>	<u>1,037.57</u>	<u>1,200.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	1,117.84	1,500.00	1,500.00	1,037.57	1,500.00	

822-00-4308 R & M - COMPUTER SOFTWARE PERMANENT NOTES:
 PURCHASE ANNUAL PROPERTY TAX CALCULATION SOFTWARE

822-00-4340 R & M - PRINTERS PERMANENT NOTES:
 INK CARTRIDGES FOR PRINTERS (3)

TOTAL 00 NO PROJECTS	196,845.46	163,462.00	163,462.00	117,926.89	234,743.00	
TOTAL 22 FINANCE	196,845.46	163,462.00	163,462.00	117,926.89	234,743.00	



General Fund Animal Control

FUNCTION:

The Animal Control Department has a full time person under the direction of the Chief of Police. Duties consist of carrying out the City Leash Law Ordinance and make regular patrols of the City streets. A animal shelter is provided at the Sewer Plant location. This service is provided not only for the welfare of the citizens, but for the safety of the animals.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

24 ANIMAL CONTROL

DEPARTMENT EXPENDITURES

PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
	ORIGINAL BUDGET	AMENDED BUDGET				

00 NO PROJECTS

1 PERSONNEL SERVICES

824-00-1004	SALARIES & WAGES	37,846.44	40,170.00	40,170.00	29,660.17	41,772.00	
824-00-1010	OVERTIME	9,305.32	8,500.00	8,500.00	8,077.13	9,500.00	
824-00-1024	LONGEVITY	15.00	60.00	60.00	25.00	120.00	
824-00-1050	FICA/MEDICARE	3,342.52	3,733.00	3,733.00	2,772.18	3,932.00	
824-00-1052	GROUP HEALTH	6,133.74	7,800.00	7,800.00	5,124.08	7,930.00	
824-00-1066	PHYSICALS	155.00	0.00	0.00	0.00	0.00	
824-00-1068	TRAVEL & TRAINING	0.00	500.00	500.00	639.63	500.00	
824-00-1069	RETIREMENT (TMRS)	6,783.07	7,377.00	7,377.00	5,625.59	7,839.00	
TOTAL 1 PERSONNEL SERVICES		63,581.09	68,140.00	68,140.00	51,923.78	71,593.00	

2 SPECIAL/CONTRACTUAL SER

824-00-2148	LANDFILL USE	104.76	500.00	500.00	112.90	500.00	
824-00-2150	MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	
824-00-2170	MOBILE PHONES	200.04	250.00	250.00	157.23	250.00	
824-00-2196	VETERINARY SERVICES	80.81	300.00	300.00	0.00	300.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER		385.61	1,050.00	1,050.00	270.13	1,050.00	

824-00-2150 MEDICAL SERVICES PERMANENT NOTES:
VACCINES FOR A/C OFFICER

824-00-2196 VETERINARY SERVICES PERMANENT NOTES:
EXPENSE SHOULD BE REIMBURSED BY OWNERS MOST OF THE TIME
(REVENUE ITEM 01-6210-00)

3 SUPPLIES & MATERIALS

824-00-3210	DUES & SUBSCRIPTIONS	0.00	100.00	100.00	0.00	100.00	
824-00-3212	EQUIP. UNDER \$5,000 - FIEL	414.18	500.00	500.00	0.00	500.00	
824-00-3214	EQUIP. UNDER \$5,000 - OFFI	0.00	1,000.00	1,000.00	317.98	1,000.00	
824-00-3222	FUELS & LUBRICANTS	1,787.80	1,800.00	1,800.00	1,678.28	2,000.00	
824-00-3240	KENNEL SUPPLIES	661.67	1,000.00	1,000.00	167.99	1,000.00	
824-00-3262	PRINTING	124.75	250.00	250.00	0.00	250.00	
824-00-3280	SUPPLIES-CLEANING	222.24	350.00	350.00	0.00	350.00	
824-00-3284	SUPPLIES-OFFICE	9.12	150.00	150.00	61.50	150.00	
824-00-3296	UNIFORMS	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS		3,219.76	5,150.00	5,150.00	2,225.75	5,350.00	

824-00-3212 EQUIP. UNDER \$5,000 - FIEPERMANENT NOTES:
TRAPS AND SNARES
FAN AND BRUSH CUTTER

824-00-3214 EQUIP. UNDER \$5,000 - OFFPERMANENT NOTES:

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

24 ANIMAL CONTROL

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

FREEZER \$1,000

824-00-3240 KENNEL SUPPLIES PERMANENT NOTES:
WALMART DONATES BROKEN FOOD BAGS

824-00-3262 PRINTING PERMANENT NOTES:
CITATIONS
DISPOSITION CARDS

4 REPAIRS & MAINTENANCE

824-00-4302 R & M - APPLIANCES	0.00	0.00	0.00	0.00	0.00	
824-00-4304 R & M - BUILDING	125.83	1,000.00	1,000.00	23.98	1,000.00	
824-00-4320 R & M - GROUNDS	43.32	0.00	0.00	0.00	0.00	
824-00-4328 R & M - LIGHT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
824-00-4364 R & M - UNIFORM CLEANING	933.07	1,100.00	1,100.00	783.51	1,100.00	
824-00-4368 R & M - VEHICLES	<u>1,380.11</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>821.83</u>	<u>2,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	2,482.33	4,100.00	4,100.00	1,629.32	4,100.00	

824-00-4304 R & M - BUILDING PERMANENT NOTES:
FENCING REPAIRS

824-00-4364 R & M - UNIFORM CLEANING PERMANENT NOTES:
\$20.09 A WEEK

824-00-4368 R & M - VEHICLES PERMANENT NOTES:
REG MAINT AND NEW TIRES

5 UTILITIES

824-00-5452 TELEPHONE	1,890.61	600.00	600.00	428.06	600.00	
824-00-5462 WATER - CITY BUILDINGS	<u>457.60</u>	<u>500.00</u>	<u>500.00</u>	<u>358.40</u>	<u>500.00</u>	
TOTAL 5 UTILITIES	2,348.21	1,100.00	1,100.00	786.46	1,100.00	

6 CAPITAL EXPENDITURES

824-00-6590 CE-VEHICLES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,100.00</u>	
TOTAL 6 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	25,100.00	

824-00-6590 CE-VEHICLES PERMANENT NOTES:
FORD F150 REGULAR CAB TRUCK 4 X 2 8' BED
REPLACE 2005 F150 WITH 107,185 MILES

TOTAL 00 NO PROJECTS	72,017.00	79,540.00	79,540.00	56,835.44	108,293.00	
	=====	=====	=====	=====	=====	=====

TOTAL 24 ANIMAL CONTROL	72,017.00	79,540.00	79,540.00	56,835.44	108,293.00	
	=====	=====	=====	=====	=====	=====



General Fund

Parks & Recreation

FUNCTION:

It is the goal of this Department to offer & maintain two facilities and a City park for the public to use or rent for various functions. To provide comfortable accommodations and service for the Senior Citizens to have a hot lunch five days a week, and to provide utilities to the Little League, Pony Colt and Football League ball fields.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

26 PARKS & RECREATION

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D	BUDGET	WORKSPACE
	ACTUAL	BUDGET	BUDGET	ACTUAL		

00 NO PROJECTS
=====

1 PERSONNEL SERVICES

826-00-1002	PART TIME WORKERS	441.28	1,600.00	1,600.00	457.06	1,600.00	
826-00-1004	SALARIES & WAGES	19,792.29	19,154.00	19,154.00	14,266.29	19,924.00	
826-00-1010	OVERTIME FOR CC/SC OPENINGS	16,750.66	20,000.00	20,000.00	6,668.02	20,000.00	
826-00-1024	LONGEVITY	420.00	540.00	540.00	360.00	600.00	
826-00-1050	FICA/MEDICARE	1,569.57	1,620.00	1,620.00	1,179.80	1,693.00	
826-00-1052	GROUP HEALTH	7,887.23	7,800.00	7,800.00	5,124.07	7,930.00	
826-00-1069	RETIREMENT (TMRS)	<u>3,141.69</u>	<u>2,983.00</u>	<u>2,983.00</u>	<u>2,308.96</u>	<u>3,131.00</u>	
TOTAL 1 PERSONNEL SERVICES		50,002.72	53,697.00	53,697.00	30,364.20	54,878.00	

826-00-1002 PART TIME WORKERS PERMANENT NOTES:
RELIEF WORKERS FOR VACATION / SICK / SEMINARS / MEETINGS
60 HRS VAC / 60 HRS SICK POSSIBLE (17-18)

826-00-1004 SALARIES & WAGES PERMANENT NOTES:
PART TIME POSITION (20 HRS PER WEEK) AT SENIOR CITIZENS HALL

826-00-1010 OVERTIME FOR CC/SC OPENING PERMANENT NOTES:
OVERTIME FOR COMMUNITY CENTER AND SENIOR CITIZENS HALL RENTALS - NIGHTS AND WEEKENDS (STREET DEPT PERSONNEL)

2 SPECIAL/CONTRACTUAL SER

826-00-2144	JANITORIAL SERVICES	3,168.34	3,150.00	3,150.00	4,283.42	6,120.00	
826-00-2170	MOBILE PHONES	<u>344.35</u>	<u>400.00</u>	<u>400.00</u>	<u>272.03</u>	<u>720.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		3,512.69	3,550.00	3,550.00	4,555.45	6,840.00	

826-00-2144 JANITORIAL SERVICES PERMANENT NOTES:
RUGS AT COMMUNITY CENTER & SR CITIZENS HALL \$60 PER WEEK
JANITORIAL SERVICE \$450 PER MONTH

826-00-2170 MOBILE PHONES PERMANENT NOTES:
SENIOR CITIZENS HALL PHONE
RENTAL ASSOCIATE PHONE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

26 PARKS & RECREATION

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<u>3 SUPPLIES & MATERIALS</u>						
826-00-3208 CHRISTMAS DECORATIONS	241.63	400.00	400.00	0.00	400.00	
826-00-3212 EQUIPMENT UNDER \$5,000 - PA	0.00	0.00	0.00	0.00	0.00	
826-00-3214 EQUIP. UNDER \$5,000-OFFICE	0.00	0.00	0.00	0.00	2,300.00	
826-00-3242 SUPPLIES - KITCHEN	188.16	200.00	200.00	2.40	200.00	
826-00-3272 RENTAL/LEASE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
826-00-3280 SUPPLIES-CLEANING	2,342.75	5,000.00	5,000.00	2,129.66	3,500.00	
826-00-3284 SUPPLIES-OFFICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40.29</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	2,772.54	5,600.00	5,600.00	2,172.35	6,400.00	

826-00-3208 CHRISTMAS DECORATIONS PERMANENT NOTES:
TREE AND DECORATIONS FOR COMMUNITY CENTER AND PARK PAVILLION

826-00-3214 EQUIP. UNDER \$5,000-OFFICE PERMANENT NOTES:
CHAIRS AND TABLES \$2,300

826-00-3280 SUPPLIES-CLEANING PERMANENT NOTES:
CLEANING SUPPLIES FOR COMMUNITY CENTER AND SENIOR CITIZENS
HALL - PAPER TOWELS, TOILET TISSUE, TABLE COVERS, CLEANERS,
MOPS, BROOMS, ETC
ADDITIONAL TRASH CANS IN PARK AND EXTRA HEAVY GARBAGE BAGS

4 REPAIRS & MAINTENANCE

826-00-4302 R & M - APPLIANCES	61.64	200.00	200.00	68.79	200.00	
826-00-4304 R & M - BUILDING	12,059.50	6,000.00	6,000.00	2,310.53	6,000.00	
826-00-4320 R & M - GROUNDS	958.89	250.00	250.00	3,966.52	250.00	
826-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
826-00-4342 R & M - PARK EQUIP.	<u>8,167.40</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>1,360.00</u>	<u>2,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	21,247.43	8,450.00	8,450.00	7,705.84	8,450.00	

826-00-4342 R & M - PARK EQUIP. PERMANENT NOTES:
PARK EQUIPMENT AND SPLASH PAD
RESURFACED SPLASH PAD 2019 - 2020

5 UTILITIES

826-00-5402 ELECTRICITY - LL/PC/FL FIEL	5,000.00	5,000.00	5,000.00	0.00	5,000.00	
826-00-5432 ELECTRICITY - CITY BUILDING	9,584.47	12,000.00	12,000.00	5,848.09	10,000.00	
826-00-5450 GARBAGE PICKUP	3,117.12	3,200.00	3,200.00	1,712.12	3,200.00	
826-00-5452 TELEPHONE	0.00	0.00	0.00	0.00	0.00	
826-00-5462 WATER - CITY BUILDINGS	975.05	1,200.00	1,200.00	716.80	1,200.00	
826-00-5472 WATER - LL/PC/FL FIELDS	<u>3,488.11</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,138.35</u>	<u>3,000.00</u>	
TOTAL 5 UTILITIES	22,164.75	24,400.00	24,400.00	11,415.36	22,400.00	

826-00-5402 ELECTRICITY - LL/PC/FL FIE PERMANENT NOTES:
\$3,000 FOR LITTLE LEAGUE; \$1,000 FOR PONY COLT; \$1,000 FOR
FOOTBAL LEAGUE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

26 PARKS & RECREATION

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

826-00-5432 ELECTRICITY - CITY BUILDING	PERMANENT NOTES: COMMUNITY CENTER & SENIOR CITIZENS HALL AND PARK PAVILLION ELECTRICITY					
826-00-5450 GARBAGE PICKUP	PERMANENT NOTES: DUMPSTERS FOR SENIOR CITIZENS HALL AND COMMUNITY CENTER \$260 PER MONTH					
TOTAL 00 NO PROJECTS	99,700.13	95,697.00	95,697.00	56,213.20	98,968.00	
	=====	=====	=====	=====	=====	=====
20 COW BAYOU						
=====						
<u>4 REPAIRS & MAINTENANCE</u>						
826-20-4320 R & M - GROUNDS - COW BAYOU	1,838.63	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	1,838.63	0.00	0.00	0.00	0.00	
TOTAL 20 COW BAYOU	1,838.63	0.00	0.00	0.00	0.00	
	=====	=====	=====	=====	=====	=====
TOTAL 26 PARKS & RECREATION	101,538.76	95,697.00	95,697.00	56,213.20	98,968.00	
	=====	=====	=====	=====	=====	=====

General Fund

Community Development

FUNCTION:

This department has the responsibility of enforcing the plumbing, electrical, building and zoning codes of the City of Bridge City. These codes are enforced by means of inspection methods and the issuance of permits. This department also inspects and issues permits for all electrical wiring, plumbing and building within the City as prescribed by the appropriate codes. This department also enforces various City Ordinances.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

28 COMMUNITY DEVELOPMENT

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

828-00-1004	SALARIES & WAGES	131,840.03	128,352.00	128,352.00	127,319.82	133,470.00	
828-00-1010	OVERTIME	328.77	1,200.00	1,200.00	627.15	1,200.00	
828-00-1016	CERTIFICATION PAY	0.00	0.00	0.00	0.00	0.00	
828-00-1024	LONGEVITY	1,560.00	1,680.00	1,680.00	465.00	360.00	
828-00-1050	FICA/MEDICARE	9,645.81	10,039.00	10,039.00	9,942.14	10,330.00	
828-00-1052	GROUP HEALTH	17,677.66	17,306.00	17,306.00	6,350.79	8,386.00	
828-00-1066	PHYSICALS	0.00	0.00	0.00	155.00	0.00	
828-00-1068	TRAVEL & TRAINING	0.00	500.00	500.00	0.00	500.00	
828-00-1069	RETIREMENT (TMRS)	20,421.18	19,867.00	19,867.00	20,046.75	20,596.00	
TOTAL 1 PERSONNEL SERVICES		181,473.45	178,944.00	178,944.00	164,906.65	174,842.00	

828-00-1010 OVERTIME PERMANENT NOTES:
 OVERTIME FOR WORKING MEETINGS (PLANNING & ZONING, BOARD OF
 ADJUSTMENTS, ETC.)
 OVERTIME FOR AFTER HOURS AND WEEKEND INSPECTIONS AND
 COMPLAINTS

828-00-1016 CERTIFICATION PAY PERMANENT NOTES:
 CERTIFICATION PAY AVAILABLE FOR BUILDING INSPECTION \$50 PER
 MONTH

2 SPECIAL/CONTRACTUAL SER

828-00-2154	GRASS CUTTING SERVICES	0.00	0.00	0.00	0.00	0.00	
828-00-2170	MOBILE PHONES	219.17	240.00	240.00	256.67	420.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER		219.17	240.00	240.00	256.67	420.00	

828-00-2170 MOBILE PHONES PERMANENT NOTES:
 MOBILE PHONE FOR CODE ENFORCEMENT OFFICER \$35 PER MONTH

3 SUPPLIES & MATERIALS

828-00-3210	DUES & SUBSCRIPTIONS	0.00	100.00	100.00	0.00	100.00	
828-00-3214	EQUIP. UNDER \$5,000 - OFFI	598.00	0.00	0.00	68.00	1,850.00	
828-00-3222	FUELS & LUBRICANTS	1,888.76	2,750.00	2,750.00	1,200.36	2,750.00	
828-00-3252	MAPS, BOOKS, ETC.	22.73	500.00	500.00	81.42	500.00	
828-00-3262	PRINTING	0.00	0.00	0.00	92.88	0.00	
828-00-3272	RENTAL / LEASE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
828-00-3284	SUPPLIES-OFFICE	0.00	0.00	0.00	0.00	0.00	
828-00-3296	UNIFORMS	0.00	0.00	0.00	0.00	0.00	
828-00-3300	DEMO EXPENSES	23,965.34	5,000.00	5,000.00	9,497.66	10,000.00	
TOTAL 3 SUPPLIES & MATERIALS		26,474.83	8,350.00	8,350.00	10,940.32	15,200.00	

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

28 COMMUNITY DEVELOPMENT

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

828-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
NOTARY

828-00-3214 EQUIP. UNDER \$5,000 - OFFPERMANENT NOTES:
WORK TABLE \$250
2 - MULTI FUNCTION PRINTERS @ \$800 EACH

828-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
INTERNATIONAL CODE
THOMPSON WEST

4 REPAIRS & MAINTENANCE

828-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
828-00-4340 R & M - PRINTERS	1,431.69	1,500.00	1,500.00	1,667.31	2,000.00	
828-00-4364 R & M - UNIFORM CLEANING	1,049.53	1,050.00	1,050.00	703.31	600.00	
828-00-4368 R & M - VEHICLES	<u>450.81</u>	<u>500.00</u>	<u>500.00</u>	<u>638.32</u>	<u>750.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	2,932.03	3,050.00	3,050.00	3,008.94	3,350.00	

828-00-4340 R & M - PRINTERS PERMANENT NOTES:
INK CARTRIDGES FOR PRINTER

828-00-4364 R & M - UNIFORM CLEANING PERMANENT NOTES:
CODE ENFORCEMENT OFFICER - UNIFORM CLEANING \$11 PER WEEK

6 CAPITAL EXPENDITURES

828-00-6590 CE-VEHICLES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,100.00</u>	
TOTAL 6 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	25,100.00	

828-00-6590 CE-VEHICLES PERMANENT NOTES:
FORD F150 REGULAR CAB TRUCK 4X2 8' BED
REPLACE 2009 F150 WITH 160,000 PLUS MILES

TOTAL 00 NO PROJECTS	211,099.48	190,584.00	190,584.00	179,112.58	218,912.00	
TOTAL 28 COMMUNITY DEVELOPMENT	211,099.48	190,584.00	190,584.00	179,112.58	218,912.00	



General Fund Library

FUNCTION:

The Bridge City Public Library serves the citizens of Bridge City and the surrounding area. It provides current literature for all subjects and has a circulation of approximately 25,000 volumes per year.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

32 LIBRARY

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROGRAMS

1 PERSONNEL SERVICES

832-00-1002	PART TIME WORKERS	6,655.34	12,000.00	12,000.00	3,344.28	8,000.00	
832-00-1004	SALARIES & WAGES	75,203.75	74,570.00	74,570.00	54,567.11	77,554.00	
832-00-1010	OVERTIME	0.00	0.00	0.00	0.00	0.00	
832-00-1024	LONGEVITY	1,575.00	1,680.00	1,680.00	1,215.00	1,740.00	
832-00-1050	FICA/MEDICARE	6,184.59	6,752.00	6,752.00	4,376.43	6,678.00	
832-00-1052	GROUP HEALTH	16,011.86	15,600.00	15,600.00	11,348.16	15,860.00	
832-00-1066	PHYSICALS	0.00	0.00	0.00	155.00	0.00	
832-00-1068	TRAVEL & TRAINING	100.05	500.00	200.00	52.00	500.00	
832-00-1069	RETIREMENT (TMRS)	<u>11,719.87</u>	<u>11,545.00</u>	<u>11,545.00</u>	<u>8,841.18</u>	<u>12,095.00</u>	
TOTAL 1 PERSONNEL SERVICES		117,450.46	122,647.00	122,347.00	83,899.16	122,427.00	

832-00-1002 PART TIME WORKERS

PERMANENT NOTES:
VACATION, SICK & EDUCATION LEAVES - RELIEF/ CHILDREN'S PROGRAMS

832-00-1004 SALARIES & WAGES

PERMANENT NOTES:
SALARIES AND WAGES IS BASED ON:
LIBRARIAN - 35 HOURS PER WEEK
LIBRARY CLERK - 36 HOURS PER WEEK

2 SPECIAL/CONTRACTUAL SER

832-00-2124	DUES & SUBSCRIPTIONS	1,168.99	800.00	800.00	614.87	850.00	
832-00-2144	JANITORIAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,952.00</u>	<u>5,200.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		1,168.99	800.00	800.00	2,566.87	6,050.00	

832-00-2124 DUES & SUBSCRIPTIONS

PERMANENT NOTES:
TX STATE LIBRARY \$216
MAGAZINE SUB \$340
CENTRAL TX LIBRARY SYSTEM \$300

832-00-2144 JANITORIAL SERVICES

PERMANENT NOTES:
JANITORIAL SERVICE - \$433 PER MONTH

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

32 LIBRARY

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>3 SUPPLIES & MATERIALS</u>						
832-00-3211 SOFTWARE UNDER \$5,000	3,000.00	6,332.00	6,283.00	5,932.00	4,400.00	
832-00-3214 EQUIP. UNDER \$5,000 - OFFIC	0.00	200.00	249.00	839.81	3,500.00	
832-00-3250 MAGAZINES & PERIODICALS	1,071.40	725.00	725.00	374.59	1,200.00	
832-00-3252 MAPS, BOOKS, ETC.	13,247.05	19,000.00	19,000.00	13,549.07	19,000.00	
832-00-3262 PRINTING	335.00	1,000.00	0.00	0.00	1,000.00	
832-00-3280 SUPPLIES-CLEANING	1,003.35	1,000.00	1,000.00	378.70	1,000.00	
832-00-3283 SUPPLIES - CHILDRENS PROGRA	2,586.18	2,500.00	2,500.00	2,416.68	2,500.00	
832-00-3284 SUPPLIES-OFFICE	1,083.36	2,150.00	3,450.00	2,128.24	2,150.00	
832-00-3298 SMALL GRANT PURCHASES	0.00	0.00	0.00	0.00	0.00	
832-00-3299 SMALL GRANTS RECEIVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	22,326.34	32,907.00	33,207.00	25,619.09	34,750.00	

832-00-3211 SOFTWARE UNDER \$5,000 PERMANENT NOTES:
 OVERDRIVE SOFTWARE - DOWNLOAD EBOOKS, CDS, ETC TO READING
 DEVICES \$1500
 BIBLIONIX \$1500
 CASSIE 2ND YR \$360
 OFFICE 2019 \$546 (14 LICENSES)
 ANCESTRY \$400

832-00-3214 EQUIP. UNDER \$5,000 - OFFICPERMANENT NOTES:
 2-COMPUTERS @ \$1,500 EACH
 BOOKCASE \$229
 PRINTER CART \$169

832-00-3250 MAGAZINES & PERIODICALS PERMANENT NOTES:
 BMT ENT \$300
 MAGAZINE SUB \$400
 ORANGE LEADER \$70
 ABDO \$400

832-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
 INCREASE OF \$1,000 ('20-'21) FOR EBOOKS
 INCREASE OF \$1,000 ('16-'17)
 INCREASE OF \$1,000 ('12-'13)
 INCREASE OF \$1,000 ('11-'12)
 INCREASE OF \$1,000 ('08-'09)
 INCREASE OF \$1,000 ('07-'08)
 INCREASE OF \$1,000 ('05-'06)
 INCREASE OF \$2,000 ('04-'05)

832-00-3262 PRINTING PERMANENT NOTES:
 MEMBERSHIP CARDS, ETC.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

32 LIBRARY

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>4 REPAIRS & MAINTENANCE</u>						
832-00-4304 R & M - BUILDING	3,314.69	1,000.00	1,000.00	91.87	5,000.00	_____
832-00-4308 R & M - COMPUTER SOFTWARE	161.70	400.00	400.00	0.00	400.00	_____
832-00-4312 R & M - COMPUTERS	1,356.50	2,000.00	2,000.00	1,064.88	2,000.00	_____
832-00-4320 R & M - GROUNDS	223.64	200.00	200.00	2,175.00	200.00	_____
832-00-4330 R & M - OFFICE EQUIPMENT	0.00	300.00	300.00	0.00	300.00	_____
832-00-4340 R & M - PRINTERS	<u>209.67</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>811.08</u>	<u>1,500.00</u>	<u>_____</u>
TOTAL 4 REPAIRS & MAINTENANCE	5,266.20	5,400.00	5,400.00	4,142.83	9,400.00	_____

832-00-4304 R & M - BUILDING PERMANENT NOTES:
 PEST CONTROL QTRLY AND AIR CONDITIONING REPAIRS, ETC
 REQUESTING RUSTY METAL ON CANAL SIDE OF BUILDING BE REPLACED

832-00-4308 R & M - COMPUTER SOFTWARE PERMANENT NOTES:
 DEEP FREEZE \$162 MALWARE/ANTIVIRUS
 STATE DATABASES \$216

832-00-4312 R & M - COMPUTERS PERMANENT NOTES:
 THERE ARE 17 COMPUTERS, 2 LAPTOPS, 1 E-READER AND 1 I-PAD.

832-00-4330 R & M - OFFICE EQUIPMENT PERMANENT NOTES:
 SCANNER, AND COPIER

832-00-4340 R & M - PRINTERS PERMANENT NOTES:
 THERE ARE CURRENTLY 3 PRINTERS, A RECEIPT PRINTER, A
 BARCODE PRINTER, AND A COPIER

<u>5 UTILITIES</u>						
832-00-5432 ELECTRICITY - CITY BUILDING	3,463.78	4,000.00	4,000.00	2,686.58	4,000.00	_____
832-00-5452 TELEPHONE	2,275.12	2,000.00	2,000.00	1,158.55	2,000.00	_____
832-00-5462 WATER - CITY BUILDINGS	376.40	400.00	400.00	311.85	400.00	_____
832-00-5472 TIME WARNER - INTERNET	<u>1,439.88</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,209.70</u>	<u>1,500.00</u>	<u>_____</u>
TOTAL 5 UTILITIES	7,555.18	7,900.00	7,900.00	5,366.68	7,900.00	_____

TOTAL 00 NO PROGRAMS	153,767.17	169,654.00	169,654.00	121,594.63	180,527.00	_____
	=====	=====	=====	=====	=====	=====

TOTAL 32 LIBRARY	153,767.17	169,654.00	169,654.00	121,594.63	180,527.00	_____
	=====	=====	=====	=====	=====	=====

General Fund Contingency

FUNCTION:

This account is maintained for expenditures which occur above and beyond normal expected conditions.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

36 CONTINGENCY

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

7 ADMINISTRATION & OTHER

836-00-7990 CONTINGENCY

TOTAL 7 ADMINISTRATION & OTHER

TOTAL 00 NO PROJECTS

TOTAL 36 CONTINGENCY

*** TOTAL EXPENDITURES ***

*** END OF REPORT ***

	0.00	64,486.00	64,486.00	0.00	50,000.00	
	0.00	64,486.00	64,486.00	0.00	50,000.00	
	0.00	64,486.00	64,486.00	0.00	50,000.00	
	0.00	64,486.00	64,486.00	0.00	50,000.00	
	5,092,434.70	5,060,889.00	5,060,889.00	3,797,398.24	5,609,235.00	

General Fund Non-Capital & Capital Outlay

**CAPITAL OUTLAY DETAIL
2021 - 2022 BUDGET YEAR
GENERAL FUND**

EQUIPMENT UNDER \$5,000 - NON-CAPITAL DETAIL

DEPARTMENT NAME	ACCOUNT NUMBER	DESCRIPTION AND EXPLANATION OF REQUEST	REQUESTED AMOUNT
Pers/Purch	01-811-00-3214	Multi-Function Printer	\$ 800
City Sec	01-813-00-3214	Multi-Function Printer	\$ 800
Police	01-816-00-3212	Replace Tasers (Yr 2 of 5)	\$ 7,565
Police	01-816-00-3212	Camera Tripod	\$ 50
Police	01-816-00-3212	.308 Rifle w/Bipod, Quick Detach, Sling Mount	\$ 1,015
Police	01-816-00-3212	Reticle Scope w/Mounting Rings	\$ 1,754
Police	01-816-00-3212	3 - Aimpoint Pro Red Dot	\$ 1,430
Police	01-816-00-3212	3 - Vicking Tactics Padded Sling	\$ 150
Police	01-816-00-3212	3 - Streamlight TLP Low Profile Lights	\$ 440
Police	01-816-00-3212	3 - Leapers UTG TR-Rail Mnt w/2 Sets Barrel Adapters	\$ 60
Police	01-816-00-3212	1 - Streamlight Super Bright Led Portable Scence Light	\$ 830
Police	01-816-00-3214	Hand Gun Locker	\$ 450
Police	01-816-00-3214	Washing Machine	\$ 500
Police	01-816-00-3216	Bullet Proof Vests	\$ 3,600
Street	01-820-00-3212	Various Small Equipment	\$ 4,000
Finance	01-822-00-3214	Multi-Function Printer	\$ 800
Animal Control	01-824-00-3212	Traps and Snares	\$ 500
Animal Control	01-824-00-3214	Freezer	\$ 1,000
Parks & Rec	01-826-00-3214	Tables & Chairs - Community Center	\$ 2,300
Comm Devel	01-828-00-3214	Work Table	\$ 250
Comm Devel	01-828-00-3214	2 - Multi-Function Printer	\$ 1,600
Library	01-832-00-3214	2 computers	\$ 3,000
Library	01-832-00-3214	Bookcase	\$ 300
Library	01-832-00-3214	Printer	\$ 200
TOTAL NON-CAPITAL OUTLAY FOR GENERAL FUND			\$ 31,794

EQUIPMENT OVER \$5,000 DETAIL

DEPARTMENT NAME	ACCOUNT NUMBER	DESCRIPTION AND EXPLANATION OF REQUEST	REQUESTED AMOUNT
Police	01-816-00-6576	2 - Stalker DSR 2X Radar	\$ 5,300
Police	01-816-00-6590	2 - Explorer Police Unit	\$ 78,000
Police	01-816-00-6592	2 - Push Bumper, Lights, Siren, Etc	\$ 11,100
Street	01-820-00-6532	Gradall XL3100 4 x 2 Truck Mounted Excavator	\$ 390,200
Street	01-820-00-6534	Zero Turn Ferris ISX2200	\$ 9,360
Street	01-820-00-6534	Bobcat T770 T4 Skid Steer	\$ 62,362
Animal Control	01-824-00-6590	Ford F150 Reg Cab 4 x 2 w/8' bed	\$ 25,100
Comm Devel	01-828-00-6590	Ford F150 Reg Cab 4 x 2 w/8' bed	\$ 25,100
TOTAL EQUIPMENT OVER \$5,000 FOR GENERAL FUND			\$ 606,522

CAPITAL ASSET POLICY

A capitalized fixed asset is property, such as equipment, buildings and land, with a cost or value equal to or greater than \$5,000 at the date of acquisition, and an expected useful life of more than one year.

If a project consists of several components, then those components will be grouped together to complete the asset and the total of the cost will be the listed asset value.

Capitalized fixed assets are acquired for the use in normal operations and are not for resale.

Assets costing below the \$5,000 are expensed in the fiscal year of purchase and are not capitalized nor maintained through the fixed asset listing.

The only exception allowable is for the capitalization of low cost equipment for the initial outfitting of a tangible capital asset or operational unit, or an expansion or renovation to either. Equipment for this treatment should be budgeted and charged to the capital project as equipment.

Costs incurred to keep a fixed asset in its normal operating condition that do not extend the original useful life of the asset or increase the asset's future service potential are not capitalized. These costs are expensed as repairs or maintenance.

Property should not be transferred, turned in for auction, or disposed of without prior approval of the City Manager and Finance Director.

The method used to calculate depreciation will be the straight line method.



Utility Fund "Group"

CITY OF BRIDGE CITY, TEXAS

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

UTILITY FUND GROUP SUMMARY

Utility Fund Revenues	<u>\$ 4,092,400</u>	
Utility Fund Expenditures		<u>\$ 4,092,400</u>
Surplus/(Deficit)		<u>\$ -</u>

Total Utility Fund Group Revenues	<u>\$ 4,092,400</u>	
Total Utility Fund Group Expenditures		<u>\$ 4,092,400</u>
Surplus/(Deficit)		<u>\$ -</u>

Utility Fund

FUND DESCRIPTION:

The City's water and wastewater utilities are financed and operate in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

FUND NARRATIVE:

The Utility Fund must generate enough income to support the treatment of the City's water and wastewater, and solid waste services.

During the budget process the City Council and Staff review the utility services fees and perform a survey of surrounding City's utility services and their fees.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

UTILITY FUND SUMMARY

Utility Fund Revenues	<u>\$ 4,092,400</u>	
Utility Fund Expenditures		<u>\$ 4,092,400</u>
Surplus/(Deficit)		<u>\$ -</u>

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
REVENUE SUMMARY						
ALL REVENUE	<u>3,936,269.83</u>	<u>3,884,100.00</u>	<u>3,884,100.00</u>	<u>2,952,023.41</u>	<u>4,092,400.00</u>	
*** TOTAL REVENUES ***	===== 3,936,269.83 =====	===== 3,884,100.00 =====	===== 3,884,100.00 =====	===== 2,952,023.41 =====	===== 4,092,400.00 =====	=====
EXPENDITURE SUMMARY						
40 ADMINISTRATION	1,724,621.32	1,101,480.00	1,101,480.00	828,509.06	1,096,008.00	
41 PUBLIC WORKS DIRECTOR	141,336.97	138,995.00	138,995.00	102,863.31	143,498.00	
42 WATER DEPARTMENT	871,944.91	1,042,987.00	1,042,987.00	662,297.82	1,322,345.00	
44 SEWER DEPARTMENT	80,548.93	231,900.00	231,900.00	222,394.21	167,700.00	
46 SOLID WASTE COLLECTION	696,845.65	705,000.00	705,000.00	508,185.27	705,000.00	
48 WASTEWATER TREATMENT	564,457.11	638,738.00	638,738.00	429,173.95	632,849.00	
49 CONTINGENCY	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>	<u>25,000.00</u>	
*** TOTAL EXPENDITURES ***	===== 4,079,754.89 =====	===== 3,884,100.00 =====	===== 3,884,100.00 =====	===== 2,753,423.62 =====	===== 4,092,400.00 =====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	===== (143,485.06) =====	===== 0.00 =====	===== 0.00 =====	===== 198,599.79 =====	===== 0.00 =====	=====



Utility Fund Revenues

UTILITY FUND REVENUES

Utility fund revenues include the service charges for water, sewer and sanitation, as well as fees for water and sewer tap connections.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6220-00	RETURN/REDEPOSITED CHECKS (2,074.58)	0.00	0.00	(20.00)	0.00	
6222-00	BAD DEBT RECOVERY 0.00	0.00	0.00	0.00	0.00	
6412-00	GRANT INCOME 10,000.00	0.00	0.00	35,000.00	0.00	
6500-00	STATE FUNDS - GRANTS 32,396.00	0.00	0.00	0.00	0.00	
6600-00	SERVICE REVENUE-WATER 1,393,328.64	1,350,000.00	1,350,000.00	1,014,128.97	1,425,000.00	
6602-00	SERVICE REVENUE-SEWER 1,267,076.67	1,250,000.00	1,250,000.00	926,923.39	1,390,000.00	
6604-00	SERVICE REVENUE-SANITATION 977,334.56	1,020,000.00	1,020,000.00	773,545.16	1,030,000.00	
6606-00	RECONNECT FEES (\$30) 4,530.01	12,000.00	12,000.00	8,100.00	10,000.00	
6607-00	LATE FEES - (\$10) 61,450.00	90,000.00	90,000.00	62,120.00	90,000.00	
6609-00	AFTER HOURS-NON EMERGENCY F 50.00	0.00	0.00	100.00	0.00	
6610-00	SERVICE REVENUE-MISC. 0.00	0.00	0.00	0.00	0.00	
6612-00	CREDIT CARD FEES (3%) 22,637.56	38,500.00	38,500.00	36,596.76	33,000.00	
6620-00	WATER TAP CONNECTIONS 53,550.00	50,000.00	50,000.00	42,150.00	50,000.00	
6621-00	WATER MAIN TIE IN FEE 0.00	0.00	0.00	0.00	0.00	
6622-00	SEWER TAP CONNECTIONS 31,800.00	30,000.00	30,000.00	27,650.00	30,000.00	
6623-00	SEWER MAIN TIE IN FEE 0.00	0.00	0.00	0.00	0.00	
6624-00	WATER LINE EXTENSIONS 0.00	0.00	0.00	6,028.00	0.00	
6626-00	SEWER LINE EXTENSIONS 0.00	0.00	0.00	1,178.00	0.00	
6628-00	SALE OF MATERIALS & SUPPLIE 0.00	0.00	0.00	0.00	0.00	
6630-00	METERS SOLD 0.00	0.00	0.00	0.00	0.00	
6636-00	DUMPSTER REVENUES 6,967.00	15,000.00	15,000.00	9,915.00	15,000.00	
6642-00	TAMPERING CHARGES 125.00	0.00	0.00	0.00	0.00	
6644-00	REREAD FEE 15.00	0.00	0.00	10.00	0.00	
6645-00	WATER OFF FEE - CUST REQUES 0.00	0.00	0.00	0.00	0.00	
6646-00	TRANSFER FEES 808.50	400.00	400.00	570.00	400.00	
6700-00	RETURN CHECK FEES 930.00	1,200.00	1,200.00	480.00	1,000.00	
6710-00	MISCELLANEOUS REVENUES 468.50	0.00	0.00	394.00	0.00	
6712-00	INTEREST INCOME - CD'S 0.00	0.00	0.00	0.00	0.00	
6714-00	INTEREST INCOME - TEXPOOL 9,131.64	15,000.00	15,000.00	432.60	10,000.00	
6715-00	INTEREST INCOME - TEXSTAR 4,437.63	10,000.00	10,000.00	175.18	5,000.00	
6716-00	INTEREST INCOME - CHECKING 2,770.99	2,000.00	2,000.00	2,063.81	3,000.00	
6718-00	SALE OF SURPLUS EQUIPMENT 0.00	0.00	0.00	0.00	0.00	
6728-00	CASH (OVER)/SHORT (313.29)	0.00	0.00	92.54	0.00	
6804-00	TRANSFER IN - SERIES 2014 0.00	0.00	0.00	0.00	0.00	
6806-00	TRANSFER IN - SERIES 2018 C 58,850.00	0.00	0.00	0.00	0.00	
6812-00	TRANSFER IN - CDBG 7214050 0.00	0.00	0.00	4,390.00	0.00	
6830-00	TRANSFER IN - WA/SW MAINT 0.00	0.00	0.00	0.00	0.00	
6900-00	PRIOR PERIOD ADJUSTMENT 0.00	0.00	0.00	0.00	0.00	
6990-00	COUNCIL AUTH. USE OF RESERV 0.00	0.00	0.00	0.00	0.00	
<hr/>						
*** TOTAL REVENUES ***	3,936,269.83	3,884,100.00	3,884,100.00	2,952,023.41	4,092,400.00	
	=====	=====	=====	=====	=====	=====

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
6600-00	SERVICE REVENUE-WATER	PERMANENT NOTES: 2019 - 2020 \$.75 CENT INCREASE ON THE BASE (0 - 2,000 GALLONS)AND A .25 CENT PER 1,000 GALLONS OVER THE BASE 2021 - 2022 \$.84 per 1,000 gallons over 50,000 gallons (effects approx 20 commercial customers) Estimated increase to revenue of \$20,500				
6602-00	SERVICE REVENUE-SEWER	PERMANENT NOTES: 2018 - 2019 \$1.50 INCREASE ON THE BASE SEWER RATE 2021 - 2022 .50 PER 1,000 GALLONS OVER THE BASE OF 2,000 GALLONS ESTIMATED INCREASE TO REVENUE \$110,000				
6604-00	SERVICE REVENUE-SANITATION	PERMANENT NOTES: CURRENT CONTRACT WITH REPUBLIC EXPIRES 09/30/2021				
6612-00	CREDIT CARD FEES (3%)	PERMANENT NOTES: 3% ON ALL CREDIT CARD TRANSACTIONS TO COVER FEES CHARGED TO CITY BY PROCESSOR				
6636-00	DUMPSTER REVENUES	PERMANENT NOTES: CUSTOMERS ARE CHARGED ON TUESDAY AND SATURDAY FOR LOADS THEY BRING TO PUT IN DUMPSTERS - REVENUE IS APPROX \$1,000 PER MONTH. REPUBLIC CHARGES FOR DUMPSTERS AT \$357.59 FOR A 30 YARD & \$467.62 FOR A 40 YARD. WE HAVE APPROX. 4 @ \$360 AND 7 @ \$468 PER MONTH MONTHLY \$4,300.				
6644-00	REREAD FEE	PERMANENT NOTES: October 1, 2006 began charging \$10 for rereads if they are correct				
6646-00	TRANSFER FEES	PERMANENT NOTES: October 1, 2006 began charging \$15 for transfers				
6700-00	RETURN CHECK FEES	PERMANENT NOTES: \$30 RETURN CHECK FEES				

WATER AND SEWER RATES

Inside City Limits Utility Rates

Effective 10/01/21 (11/01/21 Billing)

2021 - 2022 Changes

Increase for water rate for over 50,000 gallons only + \$.84 per 1,000 gallons

Increase for sewer rate for over 3,000 - 50,000 gallons + \$.50 per 1,000 gallons

Increase for sewer rate for over 50,000 gallons + \$.49 per 1,000 gallons

CITY OF BRIDGE CITY
WATER, SEWER, AND GARBAGE RATES
EFFECTIVE OCTOBER 1, 2021

GALLONS (In 1,000's)	WATER	SEWER	GARBAGE	GARBAGE SALES TAX	STREET RECONSTRUCT	WATER/SEWER MAINTENANCE	TOTAL
0 - 2 (Minimum)	13.00	13.65	21.75	1.79	4.00	4.00	58.19
3	16.50	17.30	21.75	1.79	4.00	4.00	65.34
4	20.00	20.95	21.75	1.79	4.00	4.00	72.49
5 (Average)	23.50	24.60	21.75	1.79	4.00	4.00	79.64
6	27.00	28.25	21.75	1.79	4.00	4.00	86.79
7	30.50	31.90	21.75	1.79	4.00	4.00	93.94
8	34.00	35.55	21.75	1.79	4.00	4.00	101.09
9	37.50	39.20	21.75	1.79	4.00	4.00	108.24
10	41.00	42.85	21.75	1.79	4.00	4.00	115.39
11	44.50	46.50	21.75	1.79	4.00	4.00	122.54
12	48.00	50.15	21.75	1.79	4.00	4.00	129.69
13	51.50	53.80	21.75	1.79	4.00	4.00	136.84
14	55.00	57.45	21.75	1.79	4.00	4.00	143.99
15	58.50	61.10	21.75	1.79	4.00	4.00	151.14
16	62.00	64.75	21.75	1.79	4.00	4.00	158.29
17	65.50	68.40	21.75	1.79	4.00	4.00	165.44
18	69.00	72.05	21.75	1.79	4.00	4.00	172.59
19	72.50	75.70	21.75	1.79	4.00	4.00	179.74
20	76.00	79.35	21.75	1.79	4.00	4.00	186.89
21	79.50	83.00	21.75	1.79	4.00	4.00	194.04
22	83.00	86.65	21.75	1.79	4.00	4.00	201.19
23	86.50	90.30	21.75	1.79	4.00	4.00	208.34
24	90.00	93.95	21.75	1.79	4.00	4.00	215.49
25	93.50	97.60	21.75	1.79	4.00	4.00	222.64

CITY OF BRIDGE CITY
WATER, SEWER, AND GARBAGE RATES
EFFECTIVE OCTOBER 1, 2021

GALLONS (In 1,000's)	WATER	SEWER	GARBAGE	GARBAGE SALES TAX	STREET RECONSTRUCT	WATER/SEWER MAINTENANCE	TOTAL
26	97.00	101.25	21.75	1.79	4.00	4.00	229.79
27	100.50	104.90	21.75	1.79	4.00	4.00	236.94
28	104.00	108.55	21.75	1.79	4.00	4.00	244.09
29	107.50	112.20	21.75	1.79	4.00	4.00	251.24
30	111.00	115.85	21.75	1.79	4.00	4.00	258.39
31	114.50	119.50	21.75	1.79	4.00	4.00	265.54
32	118.00	123.15	21.75	1.79	4.00	4.00	272.69
33	121.50	126.80	21.75	1.79	4.00	4.00	279.84
34	125.00	130.45	21.75	1.79	4.00	4.00	286.99
35	128.50	134.10	21.75	1.79	4.00	4.00	294.14
36	132.00	137.75	21.75	1.79	4.00	4.00	301.29
37	135.50	141.40	21.75	1.79	4.00	4.00	308.44
38	139.00	145.05	21.75	1.79	4.00	4.00	315.59
39	142.50	148.70	21.75	1.79	4.00	4.00	322.74
40	146.00	152.35	21.75	1.79	4.00	4.00	329.89
41	149.50	156.00	21.75	1.79	4.00	4.00	337.04
42	153.00	159.65	21.75	1.79	4.00	4.00	344.19
43	156.50	163.30	21.75	1.79	4.00	4.00	351.34
44	160.00	166.95	21.75	1.79	4.00	4.00	358.49
45	163.50	170.60	21.75	1.79	4.00	4.00	365.64
46	167.00	174.25	21.75	1.79	4.00	4.00	372.79
47	170.50	177.90	21.75	1.79	4.00	4.00	379.94
48	174.00	181.55	21.75	1.79	4.00	4.00	387.09
49	177.50	185.20	21.75	1.79	4.00	4.00	394.24
50	181.00	188.85	21.75	1.79	4.00	4.00	401.39

**CITY OF BRIDGE CITY
WATER AND SEWER RATES
EFFECTIVE OCTOBER 1, 2021**

WATER RATES:

INSIDE CITY LIMITS:

0 - 2,000 GALLONS (MINIMUM)-----	\$	13.00	
3,000 - 50,000 GALLONS-----	\$	3.50	PER 1,000
OVER 50,000 GALLONS-----	\$	3.50	PER 1,000

OUTSIDE CITY LIMITS:

DOUBLE THE ABOVE INSIDE CITY LIMIT RATES.

SEWER RATES:

INSIDE CITY LIMITS:

0 - 2,000 GALLONS (MINIMUM)-----	\$	13.65	
3,000 - 50,000 GALLONS-----	\$	3.65	PER 1,000
OVER 50,000 GALLONS-----	\$	3.65	PER 1,000

OUTSIDE CITY LIMITS:

DOUBLE THE ABOVE INSIDE CITY LIMIT RATES.

METER DEPOSIT:

EACH METER.....	\$	125.00
IF TERMINATED MORE THAN 3 TIMES IN 1 YR.....	\$	150.00

GARBAGE RATES

EFFECTIVE OCTOBER 1, 2021

	<u>GARBAGE FEE</u>	<u>SALES TAX</u>	<u>TOTAL</u>
<u>RESIDENTIAL:</u>			
Inside of City Limits	21.75	1.79	23.54
Outside of City Limits	24.34	2.01	26.35
<u>COMMERCIAL:</u>			
Flat Rate	33.86	2.79	36.65
<u>EXTRA CART</u>	6.67	0.55	7.22
SALES TAX BREAK-DOWN:	6.25%	State Sales Tax	
	1.50%	City Sales Tax	
	<u>0.50%</u>	County Sales Tax	
	8.25%	Total Sales Tax	

NO CHANGES

**CITY OF BRIDGE CITY
WATER AND SEWER RATES
EFFECTIVE OCTOBER 1, 2021**

WATER TAPS:

3/4 " Tap	\$	700.00
1" Tap	\$	850.00
1- 1/2" Tap	\$	1,550.00
2" Tap	\$	1,950.00
Over 2" Negotiated		

SEWER TAPS:

4" Tap	\$	600.00
6" Tap	\$	750.00

MISC. FEES:

Reread Fee - Charge if reread is correct	\$	15.00
Transfer Fee - Transfer of services from one residence to another	\$	15.00
After Hours Fee - Non-Emergency	\$	50.00

TAMPER FEES:

Master Lock	\$	35.00
3/4 Locking Curb Stop	\$	30.00
3/4 Water Meter	\$	55.00
3/4 Meter Register	\$	50.00
Itron Antenna with Cable	\$	30.00
Itron Encoder	\$	135.00
Meter Box and Lid	\$	25.00
50 Foot Sewer Tape	\$	225.00
100 Foot Sewer Tape	\$	300.00

3% fee on all credit card charges

USER FEES:

Street Maintenance Fee	\$	4.00
Water / Sewer Maintenance Fee	\$	4.00

Outside City Limits Utility Rates

Effective 10/01/21 (11/01/21 billing)

2021 - 2022 Changes

Increase for water rate for over 50,000 gallons only - \$1.68

Increase for sewer rate for over 3,000 - 50,000 gallons - \$1.00

Increase for sewer rate for over 50,000 gallons - \$.98

CITY OF BRIDGE CITY
WATER AND SEWER (OUTSIDE CITY LIMITS)
EFFECTIVE OCTOBER 1, 2021

GALLONS (In 1,000's)	WATER	SEWER	GARBAGE	GARBAGE SALES TAX	STREET RECONSTRUCTION	TOTAL
0 - 2 (Minimum)	26.00	27.30	24.34	2.01		79.65
3	33.00	34.60	24.34	2.01		93.95
4	40.00	41.90	24.34	2.01		108.25
5	47.00	49.20	24.34	2.01		122.55
6 (Average)	54.00	56.50	24.34	2.01		136.85
7	61.00	63.80	24.34	2.01		151.15
8	68.00	71.10	24.34	2.01		165.45
9	75.00	78.40	24.34	2.01		179.75
10	82.00	85.70	24.34	2.01		194.05
11	89.00	93.00	24.34	2.01		208.35
12	96.00	100.30	24.34	2.01		222.65
13	103.00	107.60	24.34	2.01		236.95
14	110.00	114.90	24.34	2.01		251.25
15	117.00	122.20	24.34	2.01		265.55
16	124.00	129.50	24.34	2.01		279.85
17	131.00	136.80	24.34	2.01		294.15
18	138.00	144.10	24.34	2.01		308.45
19	145.00	151.40	24.34	2.01		322.75
20	152.00	158.70	24.34	2.01		337.05
21	159.00	166.00	24.34	2.01		351.35
22	166.00	173.30	24.34	2.01		365.65
23	173.00	180.60	24.34	2.01		379.95
24	180.00	187.90	24.34	2.01		394.25
25	187.00	195.20	24.34	2.01		408.55

CITY OF BRIDGE CITY
WATER AND SEWER (OUTSIDE CITY LIMITS)
EFFECTIVE OCTOBER 1, 2021

GALLONS (In 1,000's)	WATER	SEWER	GARBAGE	GARBAGE SALES TAX	STREET RECONSTRUCTION	TOTAL
26	194.00	202.50	24.34	2.01		422.85
27	201.00	209.80	24.34	2.01		437.15
28	208.00	217.10	24.34	2.01		451.45
29	215.00	224.40	24.34	2.01		465.75
30	222.00	231.70	24.34	2.01		480.05
31	229.00	239.00	24.34	2.01		494.35
32	236.00	246.30	24.34	2.01		508.65
33	243.00	253.60	24.34	2.01		522.95
34	250.00	260.90	24.34	2.01		537.25
35	257.00	268.20	24.34	2.01		551.55
36	264.00	275.50	24.34	2.01		565.85
37	271.00	282.80	24.34	2.01		580.15
38	278.00	290.10	24.34	2.01		594.45
39	285.00	297.40	24.34	2.01		608.75
40	292.00	304.70	24.34	2.01		623.05
41	299.00	312.00	24.34	2.01		637.35
42	306.00	319.30	24.34	2.01		651.65
43	313.00	326.60	24.34	2.01		665.95
44	320.00	333.90	24.34	2.01		680.25
45	327.00	341.20	24.34	2.01		694.55
46	334.00	348.50	24.34	2.01		708.85
47	341.00	355.80	24.34	2.01		723.15
48	348.00	363.10	24.34	2.01		737.45
49	355.00	370.40	24.34	2.01		751.75
50	362.00	377.70	24.34	2.01		766.05

**CITY OF BRIDGE CITY
WATER AND SEWER RATES
EFFECTIVE OCTOBER 1, 2021**

OUTSIDE RATES

WATER RATES:

OUTSIDE CITY LIMITS:

0 - 2,000 GALLONS (MINIMUM)-----	\$	26.00	
3,000 - 50,000 GALLONS-----	\$	7.00	
OVER 50,000 GALLONS-----	\$	7.00	PER 1,000

SEWER RATES:

OUTSIDE CITY LIMITS:

0 - 2,000 GALLONS (MINIMUM)-----	\$	27.30	
3,000 - 50,000 GALLONS-----	\$	7.30	PER 1,000
OVER 50,000 GALLONS-----	\$	7.30	PER 1,000

METER DEPOSIT:

EACH METER.....	\$	125.00
IF TERMINATED MORE THAN 3 TIMES IN 1 YR.....	\$	150.00

GARBAGE RATES

EFFECTIVE OCTOBER 1, 2021

	<u>GARBAGE FEE</u>	<u>SALES TAX</u>	<u>TOTAL</u>
<u>RESIDENTIAL:</u>			
Outside of City Limits	24.34	2.01	26.35
<u>COMMERCIAL:</u>			
Flat Rate	33.86	2.79	36.65
<u>EXTRA CART</u>	6.67	0.55	7.22
SALES TAX BREAK-DOWN:			
	6.25%	State Sales Tax	
	1.50%	City Sales Tax	
	<u>0.50%</u>	County Sales Tax	
	8.25%	Total Sales Tax	

NO CHANGES

**CITY OF BRIDGE CITY
WATER AND SEWER RATES
EFFECTIVE OCTOBER 1, 2021**

WATER TAPS:

3/4 " Tap	\$	700.00
1" Tap	\$	850.00
1- 1/2" Tap	\$	1,550.00
2" Tap	\$	1,950.00
Over 2" Negotiated		

SEWER TAPS:

4" Tap	\$	600.00
6" Tap	\$	750.00

MISC. FEES:

Reread Fee - Charge if reread is correct	\$	15.00
Transfer Fee - Transfer of services from one residence to another	\$	15.00
After Hours Fee - Non-Emergency	\$	50.00

TAMPER FEES:

Master Lock	\$	35.00
3/4 Locking Curb Stop	\$	30.00
3/4 Water Meter	\$	55.00
3/4 Meter Register	\$	50.00
Itron Antenna with Cable	\$	30.00
Itron Encoder	\$	135.00
Meter Box and Lid	\$	25.00
50 Foot Sewer Tape	\$	225.00
100 Foot Sewer Tape	\$	300.00

3% fee on all credit card charges

AREA UTILITY RATES & FEES
AS OF JUNE 2021

	UPDATED Orange	UPDATED Beaumont	PROPOSED Bridge City	Groves	UPDATED Pinehurst	UPDATED Port Neches	Org Co WCID #1 (Vidor)	Org Co WCID #2 (W. Orange)	Nederland
Population	18,643 7	118,129 4	7,840 6	16,181 9	2,097 8	13,601 5	13,601 2	17,547 9	17,547 9
Water Base Rate	10.92	13.69	13.00	10.00	10.50	13.50	14.17	14.27	10.00
Gallons given in base	0 - 1,000 9	0 - 1,000 2	0 - 2,000 5	1 - 2,000 4	0 3	0 - 3,000 6	0 - 2,000 7	0 - 1,000 1	0 - 2,000 8
Additional Charge	2.60	4.63	3.50	3.45	3.20	3.25	3.10	5.00	2.85
Per Thousand	1,001+	1,001+	2,001 - 50,000	2,001+	0+	3,001 - 15,000	2,001+	1,001+	2,001 - 49,000
Maintenance Fee			1.05						
Per Thousand									0.34
Next Cost Step	-	-	3.50	-	-	3.50	-	-	2.86
Per Thousand	-	-	50,001 - 100,000	-	-	15,001 - 25,000	-	-	50,000 +
Next Cost Step	-	-	4.10	-	-	25,001+	-	-	-
Per Thousand	-	-	-	-	-	-	-	-	-
Rate Ranking: 1=Highest - 9=Lowest	8	2	7	6	3	9	4	1	5
Cost for 0-3,000 Usage - Water	16.12	22.95	16.50	16.60	20.10	13.50	17.27	24.27	16.72
Sewer Base Rate	13.71 4	8.76 9	13.65 5	10.25 8	18.50 1	12.00 6	17.01 2	16.85 3	10.65 7
Gallons given in base	0 - 1,000 9	1 - 1,000 8	0 - 2,000 5	0 - 2,000 4	0 5	0 1	0 - 2,000 2	0 6	0 - 2,000 7
Additional Charge	8.96	8.34	3.65	3.45	3.50	1.37	3.10	4.22	4.60
Per Thousand	1,001+	1,001+	2,001 - 50,000	2,001+	-	1 - 3,000	2,001+	0 - 10,000	2,001 - 49,000
Next Cost Step	-	-	3.65	-	-	1.75	-	4.65	4.81
Per Thousand	-	-	50,000+	-	-	3,001 - 15,000	-	10,001 - 15,000	50,000 +
Next Cost Step	-	-	-	-	-	1.85	-	5.20	-
Per Thousand	-	-	-	-	-	15,001+	-	15,001+	-
Maintenance Fee									
Per Thousand									0.34
Rate Ranking: 1=Highest - 9=Lowest	1	4	6	9	3	8	5	2	7
Cost for 0-3,000 Usage - Sewer	31.63	25.44	17.30	13.70	29.00	16.11	20.11	29.51	16.27
TCEQ Assessment Charge	-	-	-	-	-	-	0.005	0.005	-
Bill for 7,000 Water & Sewer Only	93.99	100.27	61.90	62.10	75.90	49.61	62.18	90.66	62.66
Rate Ranking: 1=Highest - 9=Lowest	2	1	8	7	4	9	6	3	5
Other Fees:									
Water/Sewer Maintenance Fee			4.00 per unit						
Street/Drainage Fee			4.00 per unit						
Transfer Fee / Installation Fee	16.00	15.00	15.00	25.00	New Deposit	20.00	15.00	5.00	15.00
Meter Test Charge-Customer Request	10.00	30.00	-	25.00	-	-	-	-	-
Water Turn On Fee-If Make 2nd Trip	-	15.00	-	15.00	-	-	If After Hrs - \$85	10.00	-
Service Call Off/On	-	-	-	-	-	-	85.00	10.00	-
After Hours Charge	-	-	\$50 non Emerg	50.00	-	50.00	30.00	10.00	-
Reread Fee	-	-	\$15 - if correct	25.00	-	-	135.00	-	-
Broken Curb Stop	-	-	30.00	25.00	-	-	85.00	60.00	up to \$500
Broken Lock / Tampering	38.50	35.00	35.00	220.00	-	20.00	35.00	10.00	\$100 - \$250
Sewer Service Line Unplug	-	-	City Review	1 per Yr	1 per Yr	1 per Yr	1 per Yr	1 per Yr	1 per Yr
Allow Leak Adjustments	Com(1xYr)	2 per Yr	-	1 per Yr	-	-	-	-	w/Permit 1st fill
Changes to Policy - Leak Adj	Com(1xYr)	-	-	w/Permit 1st fill	1 per Yr	-	-	-	-
Changes to Policy - Pool Adj	-	-	-	-	1 per Yr	-	-	-	-
Allow Customers to Read Own Meter	No (1)	No (4)	No	No	No	No	No	No	No
Charges for Meter Behind Lock Gate?	No (1)	City >6 mos	All Front Yard	Make Contact	All Front Yard	No	Estimate or Tag	No	No
Last Update of Water/Sewer Charges	2014	2016	No	No	No	No	No	No	No
Last Update of Deposits/Fees	2015	2014	2015	2018	2003	2008	2008	2007	2018

**AREA UTILITY RATES & FEES
AS OF JUNE 2021**

Garbage Rates:

Service	Orange	Beaumont	Bridge City	Groves	Pinelhurst	Port Neches	Org Co WCID #1 (Vidor)	Org Co WCID #2 (W. Orange)	Nederland
Residential with tax	27.86	14.00	23.54	19.86	28.21	18.50	-	20.00	19.75
# of Pick Ups	1 x week	1 x week	1 x week	1 x week	1 x week	2 x week	-	2 x week	1 x week
Limb & Brush Pick up	1 x month	2 x month	2 x month	1 x week	1 x month	1 x week	-	N/A	2 x month
Fee for Extra Garbage Cart	16.08	-	7.22	10.00 mo	8.24	-	-	-	8.65 mo
Commercial	34.73	-	36.65	-	48.00	20.50	-	-	-
# of Pick Ups	1 x week	1 x week	1 x week	-	1 x week	2 x week	-	-	-
Limb & Brush Pick up	No	-	-	-	1 x month	1 x week	-	-	-
Fee for Extra Garbage Cart	35.22	-	-	-	8.24	-	-	-	-
Replacement Cart	80.00	-	-	-	-	-	-	-	-

Deposits and Fees:

Meter Deposit - Residential	125 (2)	100.00	125.00	175.00	100.00	125.00	100 / 400	150.00	110 / 225
Meter Deposit - Commercial	250 (2)	150.00	125.00	175.00	200.00	200.00	100 / 400	250 / 1,500	160 / 310
Meter Deposit - Business & Churches	125 (2)	150 to avg bill	125.00	175.00	200.00	200.00	-	-	110 / 310
Meter Deposit - Duplex, Apts (3 to 10 max)	375 (2)	250 to avg bill	125.00	175.00	avg bill	300.00	-	-	110 / 310
Meter Deposit - Washaterias	125 (2)	150 to avg bill	125.00	175.00	200.00	500.00	-	-	110 / 310
Meter Deposit - Commercial	150.00	150.00	125.00	175.00	200.00	1000 Apartments	-	-	110 / 310
Meter Deposit - Commercial up to 1 1/2"	125 (2)	-	-	-	-	-	-	-	-
Meter Deposit - Commercial up to 2" or Larger	250 (2)	-	-	-	-	-	-	-	-
Meter Deposit - Industrial	125 (2)	150.00	125.00	175.00	200.00	2,000.00	-	-	110 / 310
Meter Deposit Required to Reconnect	Must have Dep	Dep=Deleg Amt	50.00	175.00	No	No	150.00	No	210 / 325
Fees to Pull or Reset Meter	No	50.00	No	No	No	No	15.00	15.00	No
Late Fee	5.00	5.00	10.00	10%	10%	10%	10%	10%	10%
Lock Out Fee/Chgd Cut Off Date	20.00	25.00	30.00	25.00	25.00	20.00	50.00	25.00	30.00

Water Taps:

3/4"	300.00	N/A	700.00	500.00	300.00	500.00	700.00	250.00	500.00
1"	400.00	540.00	850.00	600.00	300.00	600.00	Cost + 10%	Cost + 10%	600.00
1-1/2"	800.00	990.00	1,550.00	Quote	Quote	Quote	Cost + 10%	Cost + 10%	1,150.00
2"	1,100.00	1,230.00	1,950.00	Quote	Quote	Quote	Cost + 10%	Cost + 10%	1,450.00
3"	1,750.00	Quote	Quote	Quote	Quote	Quote	Cost + 10%	Cost + 10%	Cost
4"	2,090.00	Quote	Quote	Quote	Quote	Quote	Cost + 10%	Cost + 10%	Cost
6"	3,091.00	Quote	Quote	Quote	Quote	Quote	Quote	Quote	Cost
Water Taps - Compound Meter	3,122.00	Quote	Quote	Quote	Quote	Quote	Quote	Quote	Cost
4"	4,835.00	Quote	Quote	Quote	Quote	Quote	Quote	Quote	Cost
6"	5,576.00	Quote	Quote	Quote	Quote	Quote	Quote	Quote	Cost

Sewer Taps:

3/4"	N/A	N/A	N/A	-	250.00	N/A	N/A	N/A	N/A
1"	N/A	N/A	N/A	-	250.00	N/A	N/A	N/A	N/A
1-1/2"	N/A	N/A	N/A	-	250.00	N/A	N/A	N/A	N/A
2"	N/A	N/A	N/A	-	250.00	N/A	N/A	N/A	N/A
3"	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A	N/A
4"	275.00	300.00	600.00	400.00	250.00	325.00	900.00	250.00	200.00
6"	425.00	By Contractor	750.00	Quote	Quote	425.00	Cost + 10%	Cost + 10%	300.00
8" or Larger	2,096.00	By Contractor	-	Quote	-	-	-	N/A	Cost
Tap - Street Crossing Charge	500.00	300 - 500	-	Cost + Labor	Quote	-	Cost + 10%	35.00	225 - 875
Meter Relocation - Cust Request	780.00	-	-	\$50/ft or New Tap	Cost + 10%	-	Cost + 10%	-	-
City Bases Tap Chge on Mtr Size	No	No	No	No	Yes	No	No	Yes	Yes
Bases Deposits on Mtr Size	Yes (2)	No	No	No	No	No	No	Yes	Yes
Served by Orange Co. Water District	7,643	45,000	4,031	6,400	900	5,310	4,672	1,600+	7,151

Connection Chrg Force Main Sewer 2"

8" or Larger	780.00	300 - 500	-	Cost + Labor	Quote	-	Cost + 10%	35.00	225 - 875
Tap - Street Crossing Charge	500.00	300 - 500	-	\$50/ft or New Tap	Cost + 10%	-	Cost + 10%	-	-
Meter Relocation - Cust Request	780.00	-	-	No	Yes	No	No	Yes	Yes
City Bases Tap Chge on Mtr Size	No	No	No	No	No	No	No	Yes	Yes
Bases Deposits on Mtr Size	Yes (2)	No	No	No	No	No	No	Yes	Yes
Served by Orange Co. Water District	7,643	45,000	4,031	6,400	900	5,310	4,672	1,600+	7,151

Utility Fund Administration

FUNCTION:

The utility administration department consists of the Customer Service Utility Clerks. The staff of this department have the responsibility of generating the utility billing and the collection of these and all other funds. The majority of the residential complaints are also handled through this department.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

40 ADMINISTRATION

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS

1 PERSONNEL SERVICES

840-00-1004	SALARIES & WAGES	103,858.67	101,518.00	101,518.00	64,590.95	90,163.00	
840-00-1010	OVERTIME	0.00	0.00	0.00	366.12	1,000.00	
840-00-1024	LONGEVITY	55.00	300.00	300.00	125.00	600.00	
840-00-1050	FICA/MEDICARE	7,281.91	7,785.00	7,785.00	4,818.54	6,944.00	
840-00-1052	GROUP HEALTH	16,833.53	17,306.00	17,306.00	10,855.70	19,272.00	
840-00-1066	PHYSICALS	155.00	0.00	0.00	0.00	0.00	
840-00-1068	TRAVEL & TRAINING	0.00	0.00	0.00	0.00	0.00	
840-00-1069	RETIREMENT (TMRS)	11,013.50	12,857.00	12,857.00	9,559.87	13,844.00	
840-00-1070	WORKERS COMPENSATION	25,841.19	22,750.00	22,750.00	14,688.50	21,000.00	
840-00-1072	EMPLOYEE RECOGNITION	4,485.14	5,000.00	5,000.00	1,644.84	6,000.00	
TOTAL 1 PERSONNEL SERVICES		169,523.94	167,516.00	167,516.00	106,649.52	158,823.00	

2 SPECIAL/CONTRACTUAL SER

840-00-2050	MEDICAL SERVICES	0.00	0.00	0.00	250.00	0.00	
840-00-2102	ADS & PUBLICATIONS	4,903.25	4,000.00	4,000.00	3,698.00	5,000.00	
840-00-2104	APPRAISAL FEES	16,501.44	17,000.00	17,000.00	13,729.50	20,000.00	
840-00-2108	AUDIT	8,500.00	10,000.00	10,000.00	8,500.00	10,000.00	
840-00-2110	CREDIT CARD FEES	32,821.34	33,000.00	33,000.00	21,719.24	33,000.00	
840-00-2112	BANK SERVICE CHARGES	320.07	400.00	400.00	180.10	400.00	
840-00-2136	INSPECTION & PERMIT SERVICE	20,290.67	21,000.00	21,000.00	14,056.05	21,000.00	
840-00-2138	INTERNET PROVIDOR SERVICES	3,770.04	2,750.00	2,750.00	1,949.47	3,000.00	
840-00-2144	JANITORIAL SERVICES	1,262.35	1,300.00	1,300.00	1,904.20	3,000.00	
840-00-2152	MONITOR ALARM SYSTEM	299.68	300.00	300.00	298.36	500.00	
840-00-2160	LINE LOCATES - 811	753.35	1,500.00	1,500.00	1,378.45	1,800.00	
840-00-2170	MOBILE PHONES	483.88	3,200.00	3,200.00	237.50	1,300.00	
840-00-2172	PROFESSIONAL SERVICES	20,717.94	40,000.00	40,000.00	41,635.41	45,000.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER		110,624.01	134,450.00	134,450.00	109,536.28	144,000.00	

840-00-2104 APPRAISAL FEES PERMANENT NOTES:
1/2 OF PROPERTY APPRAISAL FEES PER OCAD EST. BUDGET

840-00-2108 AUDIT PERMANENT NOTES:
1/2 SINGLE AUDIT REQUIRED IF RECEIVE OVER \$750,000 IN
FEDERAL FUNDING

840-00-2110 CREDIT CARD FEES PERMANENT NOTES:
CREDIT CARD COMPANY (OPEN EDGE) CHARGES FOR EACH TRANSACTION
EACH MONTH FOR ONLINE AND POS TRANSACTIONS
CITY TO CHARGE 3% FEE ON ALL CREDIT CARD TRANSACTIONS
TO COVER THIS COST TO CITY (SEE REVENUE SECTION)
ONLINE PAYMENTS FOR UTILITY BILLS - \$1.25 PER

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

40 ADMINISTRATION

DEPARTMENT EXPENDITURES

PRIOR	----- CURRENT YEAR -----				
YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

TRANSACTION WILL BE CHARGED TO CUSTOMER FOR INCODE

840-00-2112 BANK SERVICE CHARGES PERMANENT NOTES:
ACH FEE CHARGED TO CITY MONTHLY PER DEPOSITORY AGREEMENT
AND DEPOSIT BOOKS

840-00-2138 INTERNET PROVIDOR SERVICES PERMANENT NOTES:
WEBSITE HOSTING \$1,250
VERIZON - METER READING \$480 (CRADLE POINT)
INCODE WEBSITE \$600
GO DADDY \$330 (1/2) 55 EMAILS FOR 1 YR

840-00-2144 JANITORIAL SERVICES PERMANENT NOTES:
\$225 PER MONTH FOR JANITORIAL SERVICES
\$25 FOR RUGS PER MONTH

840-00-2170 MOBILE PHONES PERMANENT NOTES:
7 PHONES FOR COUNCIL \$15 EACH

840-00-2172 PROFESSIONAL SERVICES PERMANENT NOTES:
STORM WATER CONSORTIUM \$14,000 (LJA)
GRANT MATCHES CDBG \$30,500 (21-22 SEWER LINES)

3 SUPPLIES & MATERIALS

840-00-3208	CHRISTMAS DECORATIONS	884.88	1,000.00	1,000.00	859.90	1,000.00	_____
840-00-3210	DUES AND SUBSCRIPTIONS	2,642.78	3,200.00	3,200.00	2,479.99	3,300.00	_____
840-00-3214	EQUIP. UNDER \$5,000 - OFF(	1,373.21)	15,000.00	15,000.00	13,349.98	250.00	_____
840-00-3252	MAPS, BOOKS, ETC.	408.00	425.00	425.00	468.00	500.00	_____
840-00-3260	POSTAGE	14,661.87	20,000.00	20,000.00	14,162.04	20,000.00	_____
840-00-3262	PRINTING	5,176.38	8,000.00	8,000.00	5,343.17	7,000.00	_____
840-00-3280	SUPPLIES-CLEANING	1,364.10	1,000.00	1,000.00	331.98	500.00	_____
840-00-3284	SUPPLIES-OFFICE	<u>5,047.38</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>3,900.01</u>	<u>6,000.00</u>	<u>_____</u>
	TOTAL 3 SUPPLIES & MATERIALS	28,812.18	54,625.00	54,625.00	40,895.07	38,550.00	_____

840-00-3208 CHRISTMAS DECORATIONS PERMANENT NOTES:
1/2 CHRISTMAS DECOR FOR CITY BUILDINGS

840-00-3210 DUES AND SUBSCRIPTIONS PERMANENT NOTES:
PA NEWS \$100
NOTARY \$200
TML \$1,000
SETRPC \$1,200
BMT ENT. \$225
ORG LEADER \$40
CHAMBER \$160
SAM'S \$25
TX SOCIAL SECURITY \$20

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

40 ADMINISTRATION

DEPARTMENT EXPENDITURES

PRIOR	----- CURRENT YEAR -----		
YEAR	ORIGINAL	AMENDED	Y-T-D
ACTUAL	BUDGET	BUDGET	ACTUAL

PROPOSED	BUDGET	BUDGET	WORKSPACE
----------	--------	--------	-----------

SET FAIR HOUSING \$125 (1/2)
 COMPTROLLER PURCHASING PROGRAM \$50 (1/2)
 MASTERCARD \$25
 LOG ME IN \$100 (1/2)

840-00-3214 EQUIP. UNDER \$5,000 - OFFPERMANENT NOTES:
 SHREDDER FOR FRONT OFFICE

840-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:
 TX STATE DIRECTORY
 THOMSON WEST

840-00-3260 POSTAGE PERMANENT NOTES:
 BULK POSTAGE FOR BILLINGS \$16,000
 1/2 OF POSTAGE METER \$3,000
 1/2 OF NEOPOST SUPPLIES \$350
 1/2 PO BOX RENT \$100
 1/2 POSTAGE METER MAINT \$300
 BULK POSTAGE PERMIT \$225

840-00-3262 PRINTING PERMANENT NOTES:
 WATER BILLS \$3,300
 FIELD ORDER, PURCHASE REQUISITION AND PURCHASE ORDER BOOKS
 \$1,500
 1/2 OF COPIER PRINTING CHARGES \$3,120
 1/2 OF ENVELOPES AND LETTER HEADS \$1,000
 NIGHT DEPOSIT ENVELOPES \$1,300
 SERVICE APPS \$450
 1/2 CHECKS \$225

840-00-3284 SUPPLIES-OFFICE PERMANENT NOTES:
 1/2 FOR MOST DEPARTMENTS

4 REPAIRS & MAINTENANCE

840-00-4304	R & M - BUILDING	6,230.36	2,000.00	2,000.00	5,388.67	5,000.00	_____
840-00-4308	R & M - COMPUTER SOFTWARE	48,614.45	25,500.00	25,500.00	25,282.08	30,000.00	_____
840-00-4312	R & M - COMPUTERS	827.50	3,000.00	3,000.00	0.00	3,000.00	_____
840-00-4320	R & M - GROUNDS	6.62	50.00	50.00	0.00	50.00	_____
840-00-4330	R & M - OFFICE EQUIPMENT	1,000.00	1,000.00	1,000.00	840.00	1,000.00	_____
840-00-4340	R & M - PRINTERS	<u>1,391.19</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>1,406.48</u>	<u>2,000.00</u>	=====
TOTAL 4 REPAIRS & MAINTENANCE		58,070.12	34,550.00	34,550.00	32,917.23	41,050.00	=====

840-00-4304 R & M - BUILDING PERMANENT NOTES:
 SPLIT COSTS OF PEST MAINTANCE, A/C & HEAT REPAIRS, ETC.
 GENERATOR

840-00-4308 R & M - COMPUTER SOFTWARE PERMANENT NOTES:

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

40 ADMINISTRATION

DEPARTMENT EXPENDITURES

PRIOR	----- CURRENT YEAR -----	
YEAR	ORIGINAL	AMENDED
ACTUAL	BUDGET	BUDGET
		Y-T-D
		ACTUAL

PROPOSED	BUDGET	BUDGET	WORKSPACE
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1/2 OF COMPUTER SOFTWARE MAINTENANCE
 CASH COLLECTIONS, ACCTS. PAYABLE, PAYROLL, UTILITY
 SYSTEM, GENERAL LEDGER, BUDGET, CHECK RECONCILIATION, WORK
 ORDERS, FIXED ASSETS, PERMITS, OFFICE EXPORTER, ACCUSERVER,
 CREDIT CARDS ONLINE WITH WEBSITE SUPPORT & HOSTING
 LUKE \$300 (1/2)

840-00-4312 R & M - COMPUTERS

PERMANENT NOTES:
 REPAIRS FOR ALL DEPTS - TO BE DISPENSED WHERE NEEDED. ANY
 EXCESS EXPENSE WILL COME FROM CONTINGENCY.

840-00-4340 R & M - PRINTERS

PERMANENT NOTES:
 TO REPLACE TONER CARTRIGES, ETC. FOR PRINTERS:
 2 RECEIPT PRINTERS - FRONT OFFICE
 BILL PRINTER
 \$1,850 COPIER MAINT/PMT.

5 UTILITIES

840-00-5432	ELECTRICITY - CITY BUILDING	2,983.26	4,000.00	4,000.00	2,265.24	3,500.00	_____
840-00-5452	TELEPHONE	9,269.40	10,000.00	10,000.00	6,654.05	10,000.00	_____
840-00-5462	WATER - CITY BUILDINGS	363.92	300.00	300.00	378.29	400.00	_____
840-00-5472	SPECTRUM - INTERNET	<u>2,322.00</u>	<u>2,400.00</u>	<u>2,400.00</u>	<u>1,741.53</u>	<u>7,400.00</u>	=====
TOTAL 5 UTILITIES		14,938.58	16,700.00	16,700.00	11,039.11	21,300.00	_____

840-00-5462 WATER - CITY BUILDINGS

PERMANENT NOTES:
 1/2 OF CITY HALL WATER & SEWER

840-00-5472 SPECTRUM - INTERNET

PERMANENT NOTES:
 TIME WARNER \$195 PER MONTH
 1/2 OF FIBER OPTIC WIRE TO BE RAN \$7,200 YR FOR 3 YR (\$300
 PER MONTH)
 1/2 OF AMAZON CLOUD BACK UP \$2,556 YR

6 CAPITAL EXPENDITURES

840-00-6536	CE-EQUIPMENT-OFFICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
TOTAL 6 CAPITAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	_____

7 ADMINISTRATION & OTHER

840-00-7622	DEPRECIATION EXPENSE	540,083.29	0.00	0.00	0.00	0.00	_____
840-00-7802	EXTRAORDINARY LOSS - HARVEY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
TOTAL 7 ADMINISTRATION & OTHER		540,083.29	0.00	0.00	0.00	0.00	_____

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

40 ADMINISTRATION

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

8 INSURANCE & LEGAL SERVI

840-00-8812	INSURANCE & BONDS	48,260.23	42,000.00	42,000.00	31,875.19	45,000.00	
840-00-8900	REIMB EMP FOR DEDUCT/CO-INS	0.00	0.00	0.00	0.00	0.00	
TOTAL 8 INSURANCE & LEGAL SERVI		48,260.23	42,000.00	42,000.00	31,875.19	45,000.00	

840-00-8812 INSURANCE & BONDS

PERMANENT NOTES:
 AUTO \$8532.50
 ERRORS & OMISSION \$3107.50
 AUTO PHYS DAMAGE \$4333.50
 MOBILE EQUIP \$2050.00
 REAL & PERS PROPERTY \$24130.50
 MEMBERS SVC FEE \$1903.00
 GENERAL LIABILITY \$1698.00

9 TRANSFERS OUT

840-00-9901	TRANSFER OUT - GENERAL FUND	754,252.82	651,639.00	651,639.00	488,727.00	647,285.00	
840-00-9912	TRANSFER OUT - CDBG 7214050	0.00	0.00	0.00	0.00	0.00	
840-00-9914	TRANSFER OUT - DRS 1.1	0.00	0.00	0.00	0.00	0.00	
840-00-9921	TRANSFER OUT - TXCDBG 72190	27.80	0.00	0.00	0.00	0.00	
840-00-9926	TRANSFER OUT- TWDB-FLUSH VA	0.00	0.00	0.00	0.00	0.00	
840-00-9927	TRANSFER OUT-TWDB MANHOLES	0.00	0.00	0.00	6,869.66	0.00	
840-00-9931	TRANSFER OUT - CDBG-MIT	28.35	0.00	0.00	0.00	0.00	
TOTAL 9 TRANSFERS OUT		754,308.97	651,639.00	651,639.00	495,596.66	647,285.00	

TOTAL 00 NO PROJECTS

	1,724,621.32	1,101,480.00	1,101,480.00	828,509.06	1,096,008.00	
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TOTAL 40 ADMINISTRATION

	1,724,621.32	1,101,480.00	1,101,480.00	828,509.06	1,096,008.00	
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INTERFUND TRANSFER POLICY

There are seven departments within the General Fund which provide services for the Utility Fund. The seven departments that are specifically identified are Administration, City Manager, City Attorney, Finance, Personnel/Purchasing, City Secretary, and the Maintenance Personnel.

On an annual basis, in preparing the budget, these seven departments' operational and maintenance budgets will be added together for a total of which each fund, the General Fund and the Utility Fund each provide 1/2 or 50% or more of the funding per department . The General Fund will pay the remainder.

The Utility Fund will provide it's share of cost of services to the General Fund by means of a transfer of revenues. This transfer is to be included in each year's budget based on the seven departmental budgets listed above.



Utility Fund

Public Works Director

FUNCTION:

The Public Works Director has the responsibility of administering the water, sewer and street departments as well as the solid waste collection which is contractual.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

41 PUBLIC WORKS DIRECTOR

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	----- CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
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00 NO PROJECTS

1 PERSONNEL SERVICES

841-00-1004 SALARIES & WAGES	92,763.31	88,674.00	88,674.00	65,479.68	92,218.00	
841-00-1016 CERTIFICATION PAY	4,500.00	4,500.00	4,500.00	3,375.00	4,500.00	
841-00-1024 LONGEVITY	1,445.00	1,500.00	1,500.00	1,125.00	1,500.00	
841-00-1050 FICA/MEDICARE	8,026.90	7,885.00	7,885.00	5,644.74	8,157.00	
841-00-1052 GROUP HEALTH	9,790.58	9,506.00	9,506.00	6,261.37	9,636.00	
841-00-1058 ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	6,300.00	8,400.00	
841-00-1064 LICENSE FEES	0.00	0.00	0.00	166.00	100.00	
841-00-1068 TRAVEL & TRAINING	196.00	1,500.00	1,500.00	1,260.00	1,500.00	
841-00-1069 RETIREMENT	<u>14,560.13</u>	<u>15,605.00</u>	<u>15,605.00</u>	<u>12,037.71</u>	<u>16,262.00</u>	
TOTAL 1 PERSONNEL SERVICES	139,681.92	137,570.00	137,570.00	101,649.50	142,273.00	

841-00-1058 ALLOWANCES - CAR

PERMANENT NOTES:
CAR ALLOWANCE \$700 MO /\$8,400

2 SPECIAL/CONTRACTUAL SER

841-00-2170 MOBILE PHONES	<u>632.05</u>	<u>800.00</u>	<u>800.00</u>	<u>398.92</u>	<u>600.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	632.05	800.00	800.00	398.92	600.00	

3 SUPPLIES & MATERIALS

841-00-3210 DUES & SUBSCRIPTIONS	457.00	225.00	225.00	90.00	225.00	
841-00-3214 EQUIP. UNDER \$5,000 - OFFIC	299.00	0.00	0.00	68.00	0.00	
841-00-3252 MAPS, BOOKS, ETC.	105.00	200.00	200.00	238.00	200.00	
841-00-3284 SUPPLIES - OFFICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	861.00	425.00	425.00	396.00	425.00	

4 REPAIRS & MAINTENANCE

841-00-4340 R & M - PRINTERS	<u>162.00</u>	<u>200.00</u>	<u>200.00</u>	<u>418.89</u>	<u>200.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	162.00	200.00	200.00	418.89	200.00	

TOTAL 00 NO PROJECTS

	141,336.97	138,995.00	138,995.00	102,863.31	143,498.00	
	=====	=====	=====	=====	=====	

TOTAL 41 PUBLIC WORKS DIRECTOR

	141,336.97	138,995.00	138,995.00	102,863.31	143,498.00	
	=====	=====	=====	=====	=====	

Utility Fund Water

FUNCTION:

The department's mission is the supplying of safe, uninterrupted water service to the residents and businesses of Bridge City. The department staff is responsible for maintaining over 85 miles of distribution mains and storage tanks with a total capacity of 968,000 gallons.

Typical duties include testing for proper high water quality, monthly meter reading, and the maintenance of all water service lines within the City.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

42 WATER DEPARTMENT

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROGRAMS

1 PERSONNEL SERVICES

842-00-1004	SALARIES & WAGES	377,341.97	370,122.00	370,122.00	261,645.63	384,899.00	
842-00-1010	OVERTIME	50,524.25	20,000.00	20,000.00	23,208.21	20,000.00	
842-00-1016	CERTIFICATION PAY	7,950.00	10,800.00	10,800.00	7,275.00	10,800.00	
842-00-1020	STANDBY PAY	25,012.86	19,226.00	19,226.00	16,546.00	20,216.00	
842-00-1024	LONGEVITY	2,232.50	2,700.00	2,700.00	1,742.50	3,060.00	
842-00-1050	FICA/MEDICARE	31,208.37	32,346.00	32,346.00	23,639.92	33,582.00	
842-00-1052	GROUP HEALTH	49,670.11	59,718.00	59,718.00	35,435.67	60,628.00	
842-00-1064	LICENSE FEES	841.94	1,250.00	1,250.00	481.69	1,250.00	
842-00-1066	PHYSICALS	930.00	310.00	310.00	80.00	0.00	
842-00-1068	TRAVEL & TRAINING	2,982.00	3,000.00	3,000.00	1,804.67	3,000.00	
842-00-1069	RETIREMENT (TMRS)	<u>55,342.14</u>	<u>64,015.00</u>	<u>64,015.00</u>	<u>49,055.14</u>	<u>66,955.00</u>	
TOTAL 1 PERSONNEL SERVICES		604,036.14	583,487.00	583,487.00	420,914.43	604,390.00	

842-00-1016 CERTIFICATION PAY

PERMANENT NOTES:
 STATE PLUMBING PAY \$175 PER MO
 MOSQUITO CERT PAY - \$75 PER MO
 A LICENSE - \$100 PER MO
 B LICENSE - \$75 PER MO
 C LICENSE - \$50 PER MO

842-00-1020 STANDBY PAY

PERMANENT NOTES:
 2 HOURS EVERY WEEKDAY
 4 HOURS EVERY WEEKEND DAY AND HOLIDAYS

842-00-1064 LICENSE FEES

PERMANENT NOTES:
 MOSQUITO \$225
 WATER AND WASTEWATER LICENSE FOR EACH ONE IN DEPARTMENT

2 SPECIAL/CONTRACTUAL SER

842-00-2144	JANITORIAL SERVICES	842.70	840.00	840.00	620.10	840.00	
842-00-2146	LAB EXPENSE	7,437.44	8,600.00	8,600.00	4,850.79	8,600.00	
842-00-2150	MEDICAL SERVICES	1,194.00	1,000.00	1,000.00	310.00	1,000.00	
842-00-2168	ORGLD WATER - REGAL PT	12,041.25	14,000.00	14,000.00	10,278.75	14,000.00	
842-00-2170	MOBILE PHONES	<u>1,563.87</u>	<u>1,680.00</u>	<u>1,680.00</u>	<u>1,237.20</u>	<u>2,400.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		23,079.26	26,120.00	26,120.00	17,296.84	26,840.00	

842-00-2144 JANITORIAL SERVICES

PERMANENT NOTES:
 \$16 per week

842-00-2146 LAB EXPENSE

PERMANENT NOTES:
 ADDITIONAL TESTING REQUIRED BT TCEQ

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

42 WATER DEPARTMENT

DEPARTMENT EXPENDITURES

PRIOR	CURRENT YEAR				
YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

842-00-2150 MEDICAL SERVICES

PERMANENT NOTES:
HEP SHOTS AND POISON IVY CASES

842-00-2168 ORGFLD WATER - REGAL PT

PERMANENT NOTES:
REVENUE FROM REGAL POINT SHOULD COVER THIS EXPENSE

842-00-2170 MOBILE PHONES

PERMANENT NOTES:
WATER SUPERINTENDENT, ASSISTANT SUPERINTENDENT, SCADA/METERS
AND JET PACK (INTERNET)

3 SUPPLIES & MATERIALS

842-00-3206	CHEMICALS	27,902.10	28,000.00	28,000.00	28,874.68	30,000.00	
842-00-3210	DUES & SUBSCRIPTIONS	838.47	1,300.00	1,300.00	720.00	1,300.00	
842-00-3212	EQUIP. UNDER \$5,000 - FIEL	1,757.85	1,000.00	1,000.00	0.00	1,000.00	
842-00-3214	EQUIP. UNDER \$5,000 - OFFI	299.00	0.00	0.00	0.00	1,100.00	
842-00-3216	EQUIP. UNDER \$5,000 - SAFE	803.82	1,000.00	1,000.00	380.18	1,000.00	
842-00-3222	FUELS & LUBRICANTS	15,446.78	19,000.00	19,000.00	13,107.71	19,000.00	
842-00-3252	MAPS, BOOKS, ETC.	298.33	250.00	250.00	319.42	250.00	
842-00-3272	RENTAL/LEASE FIELD EQUIPMEN	0.00	500.00	500.00	0.00	500.00	
842-00-3280	SUPPLIES-CLEANING	435.44	400.00	400.00	358.73	400.00	
842-00-3286	SUPPLIES-WAREHOUSE	12,735.64	1,500.00	1,500.00	1,672.75	1,500.00	
842-00-3290	TOOLS - SMALL	668.55	1,000.00	1,000.00	884.49	1,000.00	
842-00-3296	UNIFORMS	<u>390.97</u>	<u>200.00</u>	<u>200.00</u>	<u>105.00</u>	<u>200.00</u>	
TOTAL 3 SUPPLIES & MATERIALS		61,576.95	54,150.00	54,150.00	46,422.96	57,250.00	

842-00-3206 CHEMICALS

PERMANENT NOTES:
WATER AND MOSQUITOS

842-00-3210 DUES & SUBSCRIPTIONS

PERMANENT NOTES:
TSAPI \$35 X 2
TWUA \$90 X 6
AWW \$220
PLUMBING 2 X \$55
NON-COMMERCIAL POLITICAL & PESTICIDE APPLICATOR LICENSE \$13
LOG ME IN - SCADA \$300

842-00-3212 EQUIP. UNDER \$5,000 - FIE

PERMANENT NOTES:
LAWN EQUIPMENT

842-00-3214 EQUIP. UNDER \$5,000 - OFF

PERMANENT NOTES:
DESK FOR SUPERINTENDENT

842-00-3216 EQUIP. UNDER \$5,000 - SAF

PERMANENT NOTES:
VARIOUS SAFETY EQUIPMENT

842-00-3252 MAPS, BOOKS, ETC.

PERMANENT NOTES:
CODE & INSPECTION GUIDELINES

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

42 WATER DEPARTMENT

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
842-00-3296 UNIFORMS						
		PERMANENT NOTES: RUBBER BOOTS \$30 RAIN GEAR \$35				
4 REPAIRS & MAINTENANCE						
842-00-4304 R & M - BUILDING	81.49	1,500.00	1,500.00	282.50	1,500.00	
842-00-4317 R & M - GENERATORS	1,201.84	8,000.00	8,000.00	1,597.69	8,000.00	
842-00-4320 R & M - GROUNDS	3,584.09	1,000.00	1,000.00	447.97	1,000.00	
842-00-4328 R & M - LIGHT EQUIPMENT	7,920.49	6,000.00	6,000.00	2,021.68	6,000.00	
842-00-4332 R & M - MAIN LINES	28,430.81	11,000.00	11,000.00	4,375.90	21,000.00	
842-00-4336 R & M - METERS	21,044.89	65,330.00	65,330.00	48,309.92	65,330.00	
842-00-4340 R & M - PRINTERS	219.25	400.00	400.00	217.23	400.00	
842-00-4344 R & M - PUMPS & MOTORS	40,814.33	12,000.00	12,000.00	8,529.72	12,000.00	
842-00-4352 R & M - SERVICE LINES	20,844.38	20,000.00	20,000.00	15,222.12	20,000.00	
842-00-4364 R & M - UNIFORM CLEANING	5,566.50	6,250.00	6,250.00	4,060.20	5,000.00	
842-00-4368 R & M - VEHICLES	4,459.78	4,000.00	4,000.00	2,461.97	4,000.00	
842-00-4370 R & M - SCADA SYSTEM	542.85	3,000.00	3,000.00	24,101.57	3,000.00	
842-00-4372 R & M - WATER HOLDING TANKS	0.00	0.00	0.00	0.00	332,935.00	
842-00-4380 R & M - FILTRATION SYSTEM	<u>3,362.83</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>174.80</u>	<u>10,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	138,073.53	142,480.00	142,480.00	111,803.27	490,165.00	

842-00-4332 R & M - MAIN LINES PERMANENT NOTES:
REPLACE 2" WATER MAIN ON NELSON & SPOONER WITH 6" \$10,000

842-00-4336 R & M - METERS PERMANENT NOTES:
WATER METERS - BIG & REG (REG METERS \$200 EACH)
ITRON MAINT. - \$5,700 & \$2,450

842-00-4344 R & M - PUMPS & MOTORS PERMANENT NOTES:
WATER WELL #4 AND #2 (RACHAL)
WATER WELL AT HWY 408 #3
WATER WELL AT ROMERO #5
WATER WELL AT WATERWOOD #6
(WELL #1 ABANDONED YEARS AGO)

842-00-4372 R & M - WATER HOLDING TANK PERMANENT NOTES:
SUNNYSIDE WATER TOWER NEEDS:
BLAST, PAINT & REPAIR EST \$500,000
FUNDED \$332,935 REMAINDER TO COME FROM W/S MAINT FUND

842-00-4380 R & M - FILTRATION SYSTEM PERMANENT NOTES:
REPLACE POLY AIR LINES WITH STAINLESS STEEL (FILTERS) \$6,000

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

42 WATER DEPARTMENT

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

5 UTILITIES

842-00-5432	ELECTRICITY - CITY BUILDING	39,799.48	40,000.00	40,000.00	32,250.96	42,000.00	
842-00-5442	NATURAL GAS	3,931.54	3,000.00	3,000.00	2,281.61	4,000.00	
842-00-5452	TELEPHONE - SCADA LINE	560.82	200.00	200.00	112.01	200.00	
842-00-5462	WATER - CITY BUILDINGS	<u>887.19</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>572.45</u>	<u>1,000.00</u>	
TOTAL 5 UTILITIES		45,179.03	44,200.00	44,200.00	35,217.03	47,200.00	

842-00-5432 ELECTRICITY - CITY BUILDING
 PERMANENT NOTES:
 1/2 OF PW BLDG
 5 WATER WELLS

842-00-5442 NATURAL GAS
 PERMANENT NOTES:
 GENERATORS AT 5 WELLS
 HWY 62
 FM 408
 RACHAL #2
 RACHAL #4
 ROMERO

842-00-5462 WATER - CITY BUILDINGS
 PERMANENT NOTES:
 1/2 OF PW BLDG
 WATER WAREHOUSE
 WATERWOOD

6 CAPITAL EXPENDITURES

842-00-6534	CE - EQUIPMENT - LIGHT	0.00	0.00	0.00	0.00	6,000.00	
842-00-6570	CE - PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00	
842-00-6590	CE - VEHICLE	0.00	30,550.00	30,550.00	30,643.29	90,500.00	
842-00-6593	CE - WATER FILTRATION SYSTE	0.00	0.00	0.00	0.00	0.00	
842-00-6595	WATER/SEWER INFRASTRUCTURE	0.00	162,000.00	162,000.00	0.00	0.00	
842-00-6596	CE - WATER METERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 6 CAPITAL EXPENDITURES		0.00	192,550.00	192,550.00	30,643.29	96,500.00	

842-00-6534 CE - EQUIPMENT - LIGHT
 PERMANENT NOTES:
 BAD BOY ZERO TURN MOWER

842-00-6590 CE - VEHICLE
 PERMANENT NOTES:
 FORD F150 WITH LIGHTS, TOOL BOX & TINT \$26,500
 FORD F450 WITH LIGHTS AND SERVICE BED \$64,000

TOTAL 00 NO PROGRAMS		871,944.91	1,042,987.00	1,042,987.00	662,297.82	1,322,345.00	
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TOTAL 42 WATER DEPARTMENT		871,944.91	1,042,987.00	1,042,987.00	662,297.82	1,322,345.00	
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Utility Fund Sewer

FUNCTION:

This departments function is to provide safe, uninterrupted wastewater service to the citizen's of Bridge City. The typical duties are to maintain the sewer service lines and lift stations for the highest performance.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

44 SEWER DEPARTMENT

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROGRAMS

3 SUPPLIES & MATERIALS

844-00-3212	EQUIP. UNDER \$5,000 - FIEL	314.59	500.00	500.00	228.80	500.00	
844-00-3222	FUELS & LUBRICANTS	411.23	200.00	200.00	125.48	200.00	
844-00-3272	RENTAL/LEASE FIELD EQUIPMEN	0.00	500.00	500.00	171.00	500.00	
844-00-3280	SUPPLIES-CLEANING	0.00	0.00	0.00	336.97	0.00	
844-00-3286	SUPPLIES-WAREHOUSE	2,401.01	750.00	750.00	343.90	750.00	
844-00-3290	TOOLS - SMALL	431.84	750.00	750.00	0.00	750.00	
TOTAL 3 SUPPLIES & MATERIALS		3,558.67	2,700.00	2,700.00	1,206.15	2,700.00	

844-00-3212 EQUIP. UNDER \$5,000 - FIE PERMANENT NOTES:
VARIOUS SMALL EQUIPMENT

844-00-3222 FUELS & LUBRICANTS PERMANENT NOTES:
FUEL FOR 2 DIESEL GENERATORS

4 REPAIRS & MAINTENANCE

844-00-4320	R & M - GROUNDS	406.56	300.00	300.00	0.00	300.00	
844-00-4328	R & M - LIGHT EQUIPMENT	571.27	1,000.00	1,000.00	2,949.03	1,000.00	
844-00-4332	R & M - MAIN LINES	2,864.99	6,000.00	6,000.00	6,725.36	6,000.00	
844-00-4344	R & M - PUMPS & MOTORS	24,741.11	19,000.00	19,000.00	33,161.52	100,000.00	
844-00-4352	R & M - SERVICES LINES	5,063.09	7,000.00	7,000.00	3,310.73	7,000.00	
844-00-4368	R & M - VEHICLES	0.00	7,500.00	7,500.00	0.00	0.00	
844-00-4370	R & M - SCADA SYSTEM	0.00	3,000.00	3,000.00	0.00	3,000.00	
TOTAL 4 REPAIRS & MAINTENANCE		33,647.02	43,800.00	43,800.00	46,146.64	117,300.00	

844-00-4344 R & M - PUMPS & MOTORS PERMANENT NOTES:
37 LIFT STATIONS \$25,000 AS NEEDED REPAIRS
\$75,000 REHAB AND UPGRADE HOLIDAY, FISHHOOK & DISHON
LIFT STATIONS

844-00-4352 R & M - SERVICES LINES PERMANENT NOTES:
CHECK VALVES, ETC.

5 UTILITIES

844-00-5422	ELECTRICITY - LIFT STATIONS	36,290.98	42,000.00	42,000.00	35,021.16	42,000.00	
844-00-5442	NATURAL GAS	6,491.44	5,200.00	5,200.00	4,023.25	5,500.00	
844-00-5452	TELEPHONE - SCADA LINE	560.82	200.00	200.00	112.01	200.00	
TOTAL 5 UTILITIES		43,343.24	47,400.00	47,400.00	39,156.42	47,700.00	

844-00-5442 NATURAL GAS PERMANENT NOTES:
WEEKLY TEST ON 10 LIFT STATION GENERATORS

PROPOSED BUDGET WORKSHEET

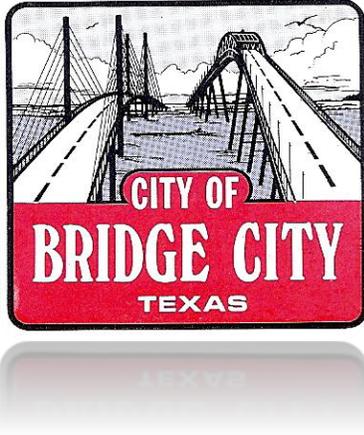
AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

44 SEWER DEPARTMENT

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>6 CAPITAL EXPENDITURES</u>						
844-00-6534 CE-EQUIPMENT-LIGHT	0.00	63,000.00	63,000.00	62,565.00	0.00	_____
844-00-6570 CE-PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00	_____
844-00-6595 WATER/SEWER INFRASTRUCTURE	0.00	75,000.00	75,000.00	73,320.00	0.00	=====
TOTAL 6 CAPITAL EXPENDITURES	0.00	138,000.00	138,000.00	135,885.00	0.00	=====
TOTAL 00 NO PROGRAMS	80,548.93	231,900.00	231,900.00	222,394.21	167,700.00	=====
TOTAL 44 SEWER DEPARTMENT	80,548.93	231,900.00	231,900.00	222,394.21	167,700.00	=====



Utility Fund Solid Waste

FUNCTION:

This department provides the funds for the contract with a local waste hauler for the effective collection and recycling of residential waste.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

46 SOLID WASTE COLLECTION

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROJECTS

2 SPECIAL/CONTRACTUAL SER

846-00-2184 SOLID WASTE COLLECTION/PICK	648,241.19	650,000.00	650,000.00	457,494.61	650,000.00	
846-00-2186 SOLID WASTE COLLECTION/ROLL	48,604.46	55,000.00	55,000.00	50,690.66	55,000.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	696,845.65	705,000.00	705,000.00	508,185.27	705,000.00	

846-00-2184 SOLID WASTE COLLECTION/PICPERMANENT NOTES:

AUTOMATED PICKUP OF 95 GALLON CONTAINERS
 REPUBLIC
 CURRENT
 \$13.95
 \$ 6.38
 \$27.78
 CONTRACT EXPIRES 09/30/2021

846-00-2186 SOLID WASTE COLLECTION/ROLPERMANENT NOTES:

ROLL OFFS PROVIDED IN MAINTENANCE YARD
 OPEN TUES AND SAT 9AM - 5PM
 CHARGES APPLY TO RESIDENTS - NOT ENOUGH TO PAY FOR DUMPSTERS
 DUMPSTERS - 30 YD \$358 40 YD \$468

TOTAL 00 NO PROJECTS	696,845.65	705,000.00	705,000.00	508,185.27	705,000.00	
TOTAL 46 SOLID WASTE COLLECTION	696,845.65	705,000.00	705,000.00	508,185.27	705,000.00	



Utility Fund

Wastewater Treatment

FUNCTION:

This department has the responsibilities of treating the wastewater that circulates through the plant.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

48 WASTEWATER TREATMENT

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	----- CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
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00 NO PROJECTS

1 PERSONNEL SERVICES

848-00-1004 SALARIES & WAGES	152,606.56	151,532.00	151,532.00	112,170.08	172,123.00	
848-00-1010 OVERTIME	16,677.71	9,000.00	9,000.00	6,450.52	10,000.00	
848-00-1016 CERTIFICATION PAY	1,950.00	3,000.00	3,000.00	1,750.00	3,000.00	
848-00-1020 STANDBY PAY	5,051.80	8,215.00	8,215.00	4,433.98	7,684.00	
848-00-1024 LONGEVITY	1,605.00	1,860.00	1,860.00	1,300.00	2,040.00	
848-00-1050 FICA/MEDICARE	12,910.30	13,281.00	13,281.00	9,456.61	14,906.00	
848-00-1052 GROUP HEALTH	23,014.34	25,106.00	25,106.00	16,509.58	25,497.00	
848-00-1064 LICENSE FEES	0.00	225.00	225.00	222.00	225.00	
848-00-1068 TRAVEL & TRAINING	1,125.00	1,000.00	1,000.00	0.00	1,000.00	
848-00-1069 RETIREMENT (TMRS)	<u>22,944.52</u>	<u>26,284.00</u>	<u>26,284.00</u>	<u>19,847.16</u>	<u>29,719.00</u>	
TOTAL 1 PERSONNEL SERVICES	237,885.23	239,503.00	239,503.00	172,139.93	266,194.00	

848-00-1004 SALARIES & WAGES PERMANENT NOTES:
 INCLUDES RETIREMENT (VAC/SICK) FOR LT EQUIP OPERATOR

848-00-1010 OVERTIME PERMANENT NOTES:
 TCEQ REQUIRES MORE SAMPLES BE TAKEN
 BIO MONITORING 4 X YEAR

2 SPECIAL/CONTRACTUAL SER

848-00-2124 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	270.00	
848-00-2146 LAB EXPENSES	29,990.10	37,000.00	37,000.00	26,253.92	37,000.00	
848-00-2150 MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	
848-00-2169 WATERWOOD SEWER - OF WATER	64,752.60	80,000.00	80,000.00	48,557.55	80,000.00	
848-00-2170 MOBILE PHONES	291.65	385.00	385.00	237.33	385.00	
848-00-2194 SLUDGE DISPOSAL	<u>91,498.18</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>53,787.71</u>	<u>80,000.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	186,532.53	197,385.00	197,385.00	128,836.51	197,655.00	

848-00-2124 DUES & SUBSCRIPTIONS PERMANENT NOTES:
 3 @ \$90 TWUA

848-00-2146 LAB EXPENSES PERMANENT NOTES:
 TCEQ REQUIREMENTS - NEW PERMIT REQUIRES MORE SAMPLES

848-00-2169 WATERWOOD SEWER - OF WATER PERMANENT NOTES:
 ORANGFIELD WATER FOR SEWER SERVICES FOR WATERWOOD

848-00-2170 MOBILE PHONES PERMANENT NOTES:
 PLANT OPERATOR - ON CALL PHONE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

48 WASTEWATER TREATMENT

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

3 SUPPLIES & MATERIALS

848-00-3206	CHEMICALS	32,364.30	24,000.00	24,000.00	25,006.25	24,000.00	
848-00-3210	DUES & SUBSCRIPTIONS	180.00	0.00	0.00	0.00	0.00	
848-00-3212	EQUIP. UNDER \$5,000 - FIELD	86.25	2,000.00	2,000.00	1,107.09	2,000.00	
848-00-3214	EQUIP. UNDER \$5.000 - OFFI	0.00	3,700.00	3,700.00	2,767.22	3,000.00	
848-00-3222	FUELS & LUBRICANTS	1,169.96	500.00	500.00	369.09	500.00	
848-00-3280	SUPPLIES-CLEANING	410.40	300.00	300.00	336.97	300.00	
848-00-3284	SUPPLIES-OFFICE	73.87	200.00	200.00	144.12	200.00	
848-00-3286	SUPPLIES-WAREHOUSE	1,157.71	1,000.00	1,000.00	600.75	1,000.00	
848-00-3290	TOOLS - SMALL	188.24	500.00	500.00	73.96	500.00	
848-00-3296	UNIFORMS	140.93	100.00	100.00	0.00	100.00	
TOTAL 3 SUPPLIES & MATERIALS		35,771.66	32,300.00	32,300.00	30,405.45	31,600.00	

848-00-3206 CHEMICALS PERMANENT NOTES:
POLYMER FOR SCREW PRESS

848-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:
TWUA DUES

848-00-3212 EQUIP. UNDER \$5,000 - FIELDPERMANENT NOTES:
\$2,000 FOR VARIOUS SMALL EQUIPMENT

848-00-3214 EQUIP. UNDER \$5.000 - OFFPERMANENT NOTES:
NEW PH/DO METER C2 METER

4 REPAIRS & MAINTENANCE

848-00-4304	R & M - BUILDING	0.00	1,000.00	1,000.00	5.37	1,000.00	
848-00-4312	R & M - COMPUTERS	0.00	1,000.00	1,000.00	800.00	1,000.00	
848-00-4320	R & M - GROUNDS	310.82	850.00	850.00	307.35	850.00	
848-00-4324	R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
848-00-4328	R & M - LIGHT EQUIPMENT	62.73	300.00	300.00	59.84	300.00	
848-00-4340	R & M - PRINTERS	155.94	500.00	500.00	274.63	500.00	
848-00-4344	R & M - PUMPS & MOTORS	29,279.14	20,000.00	20,000.00	27,032.73	20,000.00	
848-00-4360	R & M - TREATMENT PLANT	11,758.66	6,500.00	6,500.00	5,799.65	6,500.00	
848-00-4364	R & M - UNIFORM CLEANING	3,297.25	3,400.00	3,400.00	2,510.74	3,400.00	
TOTAL 4 REPAIRS & MAINTENANCE		44,864.54	33,550.00	33,550.00	36,790.31	33,550.00	

848-00-4312 R & M - COMPUTERS PERMANENT NOTES:
REPLACE STORMWATER FLOW TOTALIZER

848-00-4328 R & M - LIGHT EQUIPMENT PERMANENT NOTES:
MAINTENANCE SERVICE OF GENERATOR

848-00-4340 R & M - PRINTERS PERMANENT NOTES:
2 PRINTERS

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

48 WASTEWATER TREATMENT

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

848-00-4344 R & M - PUMPS & MOTORS PERMANENT NOTES:
51 PUMPS & MOTORS

848-00-4360 R & M - TREATMENT PLANT PERMANENT NOTES:
WIRING, CONDUIT & LIGHTS

848-00-4364 R & M - UNIFORM CLEANING PERMANENT NOTES:
\$64 PER WEEK

5 UTILITIES

848-00-5432	ELECTRICITY - CITY BUILDING	54,639.90	62,000.00	62,000.00	52,761.02	65,000.00	
848-00-5450	GARBAGE PICKUP	3,260.90	2,200.00	2,200.00	1,868.60	2,700.00	
848-00-5452	TELEPHONE - LAND/SCADA	1,051.40	650.00	650.00	501.43	675.00	
848-00-5462	WATER - CITY BUILDINGS	<u>450.95</u>	<u>450.00</u>	<u>450.00</u>	<u>371.70</u>	<u>475.00</u>	
TOTAL 5 UTILITIES		59,403.15	65,300.00	65,300.00	55,502.75	68,850.00	

848-00-5450 GARBAGE PICKUP PERMANENT NOTES:
12 MONTHS AT \$223

6 CAPITAL EXPENDITURES

848-00-6502	CE-BUILDINGS	0.00	0.00	0.00	0.00	35,000.00	
848-00-6534	CE-EQUIPMENT-LIGHT	0.00	5,700.00	5,700.00	5,499.00	0.00	
848-00-6570	CE-PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00	
848-00-6595	WATER/SEWER INFRASTRUCTURE	0.00	65,000.00	65,000.00	0.00	0.00	
848-00-6596	CE - WWTP AERATION GEAR BOX	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 6 CAPITAL EXPENDITURES		0.00	70,700.00	70,700.00	5,499.00	35,000.00	

848-00-6502 CE-BUILDINGS PERMANENT NOTES:
PREMANUFACTURED METAL BUILDING 30 X 30 FOR PUMPS AND
CHEMICALS

TOTAL 00 NO PROJECTS		564,457.11	638,738.00	638,738.00	429,173.95	632,849.00	
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TOTAL 48 WASTEWATER TREATMENT		564,457.11	638,738.00	638,738.00	429,173.95	632,849.00	
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Utility Fund Contingency

FUNCTION:

This account is maintained for expenditures which occur above and beyond normal expected conditions.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

02 -UTILITY FUND

49 CONTINGENCY

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROJECTS

7 ADMINISTRATION & OTHER

849-00-7990 CONTINGENCY

TOTAL 7 ADMINISTRATION & OTHER

TOTAL 00 NO PROJECTS

TOTAL 49 CONTINGENCY

*** TOTAL EXPENDITURES ***

*** END OF REPORT ***

	0.00	25,000.00	25,000.00	0.00	25,000.00	
	0.00	25,000.00	25,000.00	0.00	25,000.00	
	0.00	25,000.00	25,000.00	0.00	25,000.00	
	0.00	25,000.00	25,000.00	0.00	25,000.00	
	4,079,754.89	3,884,100.00	3,884,100.00	2,753,423.62	4,092,400.00	

**Utility Fund
Non-Capital
&
Capital Outlay**

**CAPITAL OUTLAY DETAIL
2021 - 2022 BUDGET YEAR
UTILITY FUND**

EQUIPMENT UNDER \$5,000 - NON-CAPITAL DETAIL

DEPARTMENT NAME	ACCOUNT NUMBER	DESCRIPTION AND EXPLANATION OF REQUEST	REQUESTED AMOUNT
Administration	02-840-00-3214	Shredder for Front Office	\$ 250
Water	02-842-00-3212	Misc Lawn Equipment	\$ 1,000
Water	02-842-00-3214	Desk for Superintendent's Office	\$ 1,100
Water	02-842-00-3216	Various Safety Equipment	\$ 1,000
Sewer	02-844-00-3212	Various Small Equipment	\$ 500
WWTP	02-848-00-3212	Various Small Equipment	\$ 2,000
WWTP	02-848-00-3214	New PH/DO Meter C2 Meter	\$ 3,000
TOTAL NON-CAPITAL OUTLAY FOR UTILITY FUND			\$ 8,850

EQUIPMENT OVER \$5,000 DETAIL

DEPARTMENT NAME	ACCOUNT NUMBER	DESCRIPTION AND EXPLANATION OF REQUEST	REQUESTED AMOUNT
Water	02-842-00-6534	Bad Boy Zero Turn Mower	\$ 6,000
Water	02-842-00-6590	Ford F150 with Lights, Tool Box & Tint	\$ 26,500
Water	02-842-00-6590	Ford F450 with Lights, Tool Box & Tint	\$ 64,000
WWTP	02-848-00-6502	Prefab Metal 30 X 30 Building	\$ 35,000
TOTAL EQUIPMENT OVER \$5,000 FOR GENERAL FUND			\$ 125,500

CAPITAL ASSET POLICY

A capitalized fixed asset is property, such as equipment, buildings and land, with a cost or value equal to or greater than \$5,000 at the date of acquisition, and an expected useful life of more than one year.

If a project consists of several components, then those components will be grouped together to complete the asset and the total of the cost will be the listed asset value.

Capitalized fixed assets are acquired for the use in normal operations and are not for resale.

Assets costing below the \$5,000 are expensed in the fiscal year of purchase and are not capitalized nor maintained through the fixed asset listing.

The only exception allowable is for the capitalization of low cost equipment for the initial outfitting of a tangible capital asset or operational unit, or an expansion or renovation to either. Equipment for this treatment should be budgeted and charged to the capital project as equipment.

Costs incurred to keep a fixed asset in its normal operating condition that do not extend the original useful life of the asset or increase the asset's future service potential are not capitalized. These costs are expensed as repairs or maintenance.

Property should not be transferred, turned in for auction, or disposed of without prior approval of the City Manager and Finance Director.

The method used to calculate depreciation will be the straight line method.



Debt Service Fund

FUNCTION:

The debt service funds, also known as interest and sinking funds, are established by ordinances authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. In the General Obligation Debt Service fund, an ad valorem (property) tax rate and tax levy is required to be computed and levied which will be sufficient to produce the money to satisfy annual debt service requirements.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

DEBT SERVICE FUND SUMMARY

Debt Service Fund Revenues	<u>\$ 753,793</u>	
Debt Fund Expenditures		<u>\$ 753,793</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$1,360,000

Bond payments are made January 1 and July 1.

Tax revenue comes in every week, therefore there is revenue from the prior year(s) that remains in the fund that will cover any deficit.

The City budgets tax revenue at 96% of the calculated levy.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

03 -DEBT SERVICE FUND

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

REVENUE SUMMARY						
ALL REVENUE	<u>817,329.66</u>	<u>735,030.00</u>	<u>735,030.00</u>	<u>657,300.86</u>	<u>753,793.00</u>	
*** TOTAL REVENUES ***	<u>817,329.66</u>	<u>735,030.00</u>	<u>735,030.00</u>	<u>657,300.86</u>	<u>753,793.00</u>	
EXPENDITURE SUMMARY						
65 SERIES 2015 CERT/OB	383,750.00	383,400.00	383,400.00	49,450.00	382,700.00	
85 2014 CERTIFICATES	0.00	0.00	0.00	0.00	0.00	
90 2012 CERTIFICATES	253,855.00	203,868.00	203,868.00	14,433.75	204,493.00	
95 2018 CERTIFICATES	<u>96,425.00</u>	<u>154,850.00</u>	<u>154,850.00</u>	<u>45,175.00</u>	<u>166,600.00</u>	
*** TOTAL EXPENDITURES ***	<u>734,030.00</u>	<u>742,118.00</u>	<u>742,118.00</u>	<u>109,058.75</u>	<u>753,793.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>83,299.66</u>	<u>(7,088.00)</u>	<u>(7,088.00)</u>	<u>548,242.11</u>	<u>0.00</u>	

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

03 -DEBT SERVICE FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6002-50 AD VAL TAX COLLECT-CURRENT (	2,166.63)	0.00	0.00	0.00	0.00	
6002-65 AS VAL TAX COLLECT-CURRENT	409,489.32	369,181.00	369,181.00	321,532.61	364,385.00	
6002-85 AD VAL TAX COLLECT-CURRENT	0.00	0.00	0.00	0.00	0.00	
6002-90 AD VAL TAX COLLECT-CURRENT	222,041.52	200,184.00	200,184.00	170,618.01	194,233.00	
6002-95 AD VAL TAX COLLECT-CURRENT	151,132.24	136,255.00	136,255.00	129,408.62	158,110.00	
6004-65 AD VAL PENALTY-CURRENT I&S	2,306.45	1,000.00	1,000.00	1,437.67	2,650.00	
6004-85 AD VAL PENALTY-CURRENT I&S	0.00	0.00	0.00	0.00	0.00	
6004-90 AD VAL PENALTY-CURRENT-I&S	1,250.65	1,200.00	1,200.00	762.86	1,400.00	
6004-95 AD VAL PENALTY-CURRENT-I&S	851.25	1,700.00	1,700.00	578.61	1,150.00	
6006-65 AD VAL INTEREST-CURRENT I&S	830.59	300.00	300.00	492.93	900.00	
6006-85 AD VAL INTEREST-CURRENT I&S	0.00	0.00	0.00	0.00	0.00	
6006-90 AD VAL INTEREST-CURRENT-I&S	450.38	500.00	500.00	266.36	500.00	
6006-95 AD VAL INTEREST-CURRENT-I&S	306.55	600.00	600.00	202.02	400.00	
6008-65 AD VAL TAX COLLECT-DELQ I&S	10,022.65	5,000.00	5,000.00	9,898.36	10,000.00	
6008-85 AD VAL TAX COLLECT-DELQ I&S	0.00	0.00	0.00	0.00	0.00	
6008-90 AD VAL TAX COLLECT-DELQ-I&S	5,434.68	5,000.00	5,000.00	5,247.66	5,750.00	
6008-95 AD VAL TAX COLLECT-DELQ I&S	3,699.11	6,760.00	6,760.00	3,980.19	4,700.00	
6010-65 AD VAL PENALTY-DELQ I&S	1,183.84	550.00	550.00	1,268.77	1,300.00	
6010-85 AD VAL PENALTY-DELQ I&S	0.00	0.00	0.00	0.00	0.00	
6010-90 AD VAL PENALTY-DELQ-I&S	641.93	600.00	600.00	673.27	700.00	
6010-95 AD VAL PENALTY-DELQ I&S	436.93	900.00	900.00	510.66	550.00	
6012-65 AD VAL INTEREST-DELQ-I&S	3,196.24	1,300.00	1,300.00	4,234.40	3,050.00	
6012-85 AD VAL INEREST-DELQ I&S	0.00	0.00	0.00	0.00	0.00	
6012-90 AD VAL INTEREST-DELQ-I&S	1,733.13	1,600.00	1,600.00	2,246.95	1,700.00	
6012-95 AD VAL INTEREST-DELQ I&S	1,179.65	2,400.00	2,400.00	1,704.27	1,300.00	
6716-10 INTEREST INCOME - CHECKING	44.84	0.00	0.00	28.01	0.00	
6716-20 INTEREST INCOME - CHECKING	58.86	0.00	0.00	36.78	0.00	
6716-30 INTEREST INCOME - CHECKING	34.22	0.00	0.00	21.27	0.00	
6716-40 INTEREST INCOME - CHECKING	32.56	0.00	0.00	20.34	0.00	
6716-50 INTEREST INCOME - CHECKING	1,012.84	0.00	0.00	632.76	0.00	
6716-60 INTEREST INCOME - CHECKING	598.68	0.00	0.00	374.02	0.00	
6716-65 INTEREST INCOME - CHECKING	487.54	0.00	0.00	390.87	450.00	
6716-70 INTEREST INCOME - CHECKING	115.07	0.00	0.00	71.89	0.00	
6716-80 INTEREST INCOME - CHECKING	4.29	0.00	0.00	2.67	0.00	
6716-85 INTEREST INCOME - CHECKING	349.35	0.00	0.00	218.25	0.00	
6716-90 INTEREST INCOME - CHECKING	469.33	0.00	0.00	341.64	465.00	
6716-95 INTEREST INCOME CHECKING	101.60	0.00	0.00	98.14	100.00	

*** TOTAL REVENUES *** 817,329.66 735,030.00 735,030.00 657,300.86 753,793.00

6002-65 AS VAL TAX COLLECT-CURRENTPERMANENT NOTES:

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

03 -DEBT SERVICE FUND

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL	AMENDED	Y-T-D		
		BUDGET	BUDGET	ACTUAL		

SERIES 2015 \$3,485,000 PROJECTS COMPLETE
 VARIOUS PROJECTS (FILTERS/POLICE BLDG/WATER MAIN, ETC)
 FIRST YEAR 2015 - 2016
 MATURES JULY 2029

6002-90 AD VAL TAX COLLECT-CURRENTPERMANENT NOTES:
 SERIES 2012 \$2,145,000 PROJECTS COMPLETE
 AUTOMATIC METER READ SYSTEM
 FIRST YEAR 2012 - 2013
 MATURES JULY 2027

6002-95 AD VAL TAX COLLECT-CURRENTPERMANENT NOTES:
 SERIES 2018 \$1,965,000
 WASTEWATER TREATMENT PLANT / UPDATE AMR SYSTEM
 FIRST YEAR 18-19
 MATURES JULY 2030

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

03 -DEBT SERVICE FUND
65 SERIES 2015 CERT/OB
DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROJECT
=====

7 ADMINISTRATION & OTHER

865-00-7702	SERIES 2015 - PRINCIPAL	280,000.00	285,000.00	285,000.00	0.00	290,000.00	_____
865-00-7722	SERIES 2015 - INTEREST	103,000.00	97,400.00	97,400.00	48,700.00	91,700.00	_____
865-00-7742	SERIES 2015 - AGENT FEES	<u>750.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>750.00</u>	<u>1,000.00</u>	=====
TOTAL 7 ADMINISTRATION & OTHER		383,750.00	383,400.00	383,400.00	49,450.00	382,700.00	

865-00-7702 SERIES 2015 - PRINCIPAL PERMANENT NOTES:
 PAYMENTS ARE MADE IN JANUARY AND JULY OF EACH YEAR
 FIRST PAYMENT 01/01/2016
 FINAL PAYMENT 07/01/2029

TOTAL 00 NO PROJECT		383,750.00	383,400.00	383,400.00	49,450.00	382,700.00	=====
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TOTAL 65 SERIES 2015 CERT/OB		383,750.00	383,400.00	383,400.00	49,450.00	382,700.00	=====
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PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

03 -DEBT SERVICE FUND

85 2014 CERTIFICATES

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROJECTS						
=====						
<u>7 ADMINISTRATION & OTHER</u>						
885-00-7702 SERIES 2014 - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	_____
885-00-7722 SERIES 2014 - INTEREST	0.00	0.00	0.00	0.00	0.00	_____
885-00-7742 SERIES 2014 - AGENCY FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL 00 NO PROJECTS	0.00	0.00	0.00	0.00	0.00	
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TOTAL 85 2014 CERTIFICATES	0.00	0.00	0.00	0.00	0.00	
=====						

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

03 -DEBT SERVICE FUND
90 2012 CERTIFICATES
DEPARTMENT EXPENDITURES

PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
	ORIGINAL BUDGET	AMENDED BUDGET				

00 NO PRGRAMS
=====

7 ADMINISTRATION & OTHER

890-00-7702	SERIES 2012 - PRINCIPAL	175,000.00	175,000.00	175,000.00	0.00	180,000.00	_____
890-00-7722	SERIES 2012 - INTEREST	78,355.00	27,868.00	27,868.00	13,933.75	23,493.00	_____
890-00-7742	SERIES 2012 - AGENT FEES	<u>500.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>500.00</u>	<u>1,000.00</u>	=====
TOTAL 7 ADMINISTRATION & OTHER		253,855.00	203,868.00	203,868.00	14,433.75	204,493.00	

890-00-7702 SERIES 2012 - PRINCIPAL PERMANENT NOTES:
 PAYMENTS ARE MADE IN JANUARY AND JULY OF EACH YEAR
 FIRST PAYMENT 01/01/2013
 FINAL PAYMENT 07/01/2027

TOTAL 00 NO PRGRAMS		253,855.00	203,868.00	203,868.00	14,433.75	204,493.00	=====
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TOTAL 90 2012 CERTIFICATES		253,855.00	203,868.00	203,868.00	14,433.75	204,493.00	=====
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PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

03 -DEBT SERVICE FUND
95 2018 CERTIFICATES
DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROJECT
=====

7 ADMINISTRATION & OTHER

895-00-7702 SERIES 2018 - PRINCIPAL	50,000.00	65,000.00	65,000.00	0.00	80,000.00	
895-00-7722 SERIES 2018 - INTEREST	45,675.00	88,850.00	88,850.00	44,425.00	85,600.00	
895-00-7742 SERIES 2018 - AGENT FEES	<u>750.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>750.00</u>	<u>1,000.00</u>	
TOTAL 7 ADMINISTRATION & OTHER	96,425.00	154,850.00	154,850.00	45,175.00	166,600.00	

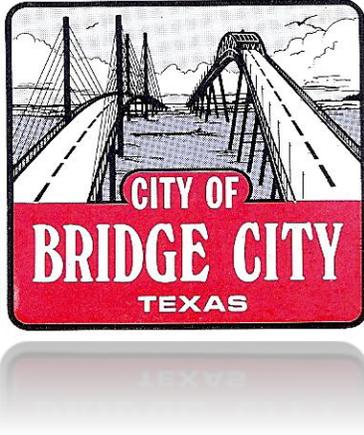
895-00-7702 SERIES 2018 - PRINCIPAL PERMANENT NOTES:
 PAYMENTS ARE MADE IN JANUARY AND JULY OF EACH YEAR
 FIRST PAYMENT 01/01/2019
 FINAL PAYMENT 07/01/2030

TOTAL 00 NO PROJECT	96,425.00	154,850.00	154,850.00	45,175.00	166,600.00	
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TOTAL 95 2018 CERTIFICATES	96,425.00	154,850.00	154,850.00	45,175.00	166,600.00	
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*** TOTAL EXPENDITURES ***	734,030.00	742,118.00	742,118.00	109,058.75	753,793.00	
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*** END OF REPORT ***



DEBT SERVICE PAYMENT SCHEDULES

CITY OF BRIDGE CITY DEBT SERVICE REQUIREMENTS 2021 - 2022

SERIES	ORIGINAL AMOUNT	INTEREST (COUPON)	BALANCE 10/01/2021	PRINCIPAL	INTEREST	BALANCE 09/30/2022
CERTIFICATES OF OBLIGATION SERIES 2012	\$ 2,145,000	2.500%	\$ 1,145,000	\$ 180,000	\$ 23,493	\$ 965,000
2.000% - 3.000%						
"Purchaser" - FirstSoutheast						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - A2						
CERTIFICATES OF OBLIGATION SERIES 2015	\$ 3,485,000	2.000%	\$ 2,595,000	\$ 290,000	\$ 91,700	\$ 2,305,000
2.000% - 4.000%						
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - A3						
CERTIFICATES OF OBLIGATION SERIES 2018	\$ 1,965,000	5.000%	\$ 1,820,000	\$ 80,000	\$ 85,600	\$ 1,740,000
3.000% - 5.000%						
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - Baa1						
TOTALS	\$ 7,595,000		\$ 5,560,000	\$ 550,000	\$ 200,793	\$ 5,010,000

*V = Variable Interest Rate

**CITY OF BRIDGE CITY, TEXAS
TOTAL DEBT SERVICE**

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE
01/01/2018		-	78,711.25	78,711.25	-
07/01/2018		550,000.00	78,711.25	628,711.25	-
	09/30/2018	-	-	-	707,422.50
01/01/2019		-	118,404.50	118,404.50	-
07/01/2019		475,000.00	118,404.50	593,404.50	-
	09/30/2019	-	-	-	711,809.00
01/01/2020		-	113,515.00	113,515.00	-
07/01/2020		505,000.00	113,515.00	618,515.00	-
	09/30/2020	-	-	-	732,030.00
01/01/2021		-	107,058.75	107,058.75	-
07/01/2021		525,000.00	107,058.75	632,058.75	-
	09/30/2021	-	-	-	739,117.50
01/01/2022		-	100,396.25	100,396.25	-
07/01/2022		550,000.00	100,396.25	650,396.25	-
	09/30/2022	-	-	-	750,792.50
01/01/2023		-	92,246.25	92,246.25	-
07/01/2023		590,000.00	92,246.25	682,246.25	-
	09/30/2023	-	-	-	774,492.50
01/01/2024		-	83,271.25	83,271.25	-
07/01/2024		620,000.00	83,271.25	703,271.25	-
	09/30/2024	-	-	-	786,542.50
01/01/2025		-	74,921.25	74,921.25	-
07/01/2025		655,000.00	74,921.25	729,921.25	-
	09/30/2025	-	-	-	804,842.50
01/01/2026		-	66,071.25	66,071.25	-
07/01/2026		680,000.00	66,071.25	746,071.25	-
	09/30/2026	-	-	-	812,142.50
01/01/2027		-	53,475.00	53,475.00	-
07/01/2027		715,000.00	53,475.00	768,475.00	-
	09/30/2027	-	-	-	821,950.00
01/01/2028		-	40,150.00	40,150.00	-
07/01/2028		720,000.00	40,150.00	760,150.00	-
	09/30/2028	-	-	-	800,300.00
01/01/2029		-	23,925.00	23,925.00	-
07/01/2029		745,000.00	23,925.00	768,925.00	-
	09/30/2029	-	-	-	792,850.00
01/01/2030		-	7,125.00	7,125.00	-
07/01/2030		285,000.00	7,125.00	292,125.00	-
	09/30/2030	-	-	-	299,250.00
TOTALS		7,615,000.00	1,918,541.50	9,533,541.50	9,533,541.50

**CITY OF BRIDGE CITY, TEXAS
TAX AND WATERWORKS & SANITARY SEWER SYSTEM
SUBORDINATE LIEN REVENUE CERTIFICATES OF OBIGATION, SERIES 2012**

890

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE	% OF DEBT	COUPON
01/01/2013		-	-	-	-		
07/01/2013		-	32,467.56	32,467.56	-		0.000%
	09/30/2013	-	-	-	32,467.56		
01/01/2014		-	26,090.00	26,090.00	-		
07/01/2014		-	26,090.00	26,090.00	-		0.000%
	09/30/2014	-	-	-	52,180.00		
01/01/2015		-	26,090.00	26,090.00	-		
07/01/2015		-	26,090.00	26,090.00	-		0.000%
	09/30/2015	-	-	-	52,180.00		
01/01/2016		-	26,090.00	26,090.00	-		
07/01/2016		155,000.00	26,090.00	181,090.00	-		3.000%
	09/30/2016	-	-	-	207,180.00		
01/01/2017		-	23,765.00	23,765.00	-		
07/01/2017		160,000.00	23,765.00	183,765.00	-		3.000%
	09/30/2017	-	-	-	207,530.00		
01/01/2018		-	21,365.00	21,365.00	-		
07/01/2018		165,000.00	21,365.00	186,365.00	-	29.36%	3.000%
	09/30/2018	-	-	-	207,730.00		
01/01/2019		-	18,890.00	18,890.00	-		
07/01/2019		170,000.00	18,890.00	188,890.00	-	29.19%	3.000%
	09/30/2019	-	-	-	207,780.00		
01/01/2020		-	16,340.00	16,340.00	-		
07/01/2020		175,000.00	16,340.00	191,340.00	-	28.37%	2.750%
	09/30/2020	-	-	-	207,680.00		
01/01/2021		-	13,933.75	13,933.75	-		
07/01/2021		175,000.00	13,933.75	188,933.75	-	27.45%	2.500%
	09/30/2021	-	-	-	202,867.50		
01/01/2022		-	11,746.25	11,746.25	-		
07/01/2022		180,000.00	11,746.25	191,746.25	-	27.10%	2.000%
	09/30/2022	-	-	-	203,492.50		
01/01/2023		-	9,946.25	9,946.25	-		
07/01/2023		185,000.00	9,946.25	194,946.25	-	26.46%	2.000%
	09/30/2023	-	-	-	204,892.50		
01/01/2024		-	8,096.25	8,096.25	-		
07/01/2024		190,000.00	8,096.25	198,096.25	-	26.22%	2.000%
	09/30/2024	-	-	-	206,192.50		
01/01/2025		-	6,196.25	6,196.25	-		
07/01/2025		195,000.00	6,196.25	201,196.25	-	25.77%	2.000%
	09/30/2025	-	-	-	207,392.50		
01/01/2026		-	4,246.25	4,246.25	-		
07/01/2026		195,000.00	4,246.25	199,246.25	-	25.06%	2.150%
	09/30/2026	-	-	-	203,492.50		
01/01/2027		-	2,150.00	2,150.00	-		
07/01/2027		200,000.00	2,150.00	202,150.00	-	24.86%	2.150%
	09/30/2027	-	-	-	204,300.00		

TOTALS	2,145,000.00	462,357.56	2,607,357.56	2,607,357.56			
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**CITY OF BRIDGE CITY, TEXAS
TAX & WW SUB LIEN CERT OF OBLIGATION SERIES 2015**

865

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE	% OF DEBT	COUPON
01/01/2016		-	58,704.17	58,704.17	-		
07/01/2016		-	54,750.00	54,750.00	-		
	09/30/2016	-	-	-	113,454.17		
01/01/2017		-	54,750.00	54,750.00	-		
07/01/2017		-	54,750.00	54,750.00	-		
	09/30/2017	-	-	-	109,500.00		
01/01/2018		-	54,750.00	54,750.00	-		
07/01/2018		50,000.00	54,750.00	104,750.00	-	22.55%	
	09/30/2018	-	-	-	159,500.00		
01/01/2019		-	54,250.00	54,250.00	-		
07/01/2019		275,000.00	54,250.00	329,250.00	-	53.88%	2.000%
	09/30/2019	-	-	-	383,500.00		
01/01/2020		-	51,500.00	51,500.00	-		
07/01/2020		280,000.00	51,500.00	331,500.00	-	52.32%	2.000%
	09/30/2020	-	-	-	383,000.00		
01/01/2021		-	48,700.00	48,700.00	-		
07/01/2021		285,000.00	48,700.00	333,700.00	-	51.74%	2.000%
	09/30/2021	-	-	-	382,400.00		
01/01/2022		-	45,850.00	45,850.00	-		
07/01/2022		290,000.00	45,850.00	335,850.00	-	50.84%	2.000%
	09/30/2022	-	-	-	381,700.00		
01/01/2023		-	41,500.00	41,500.00	-		
07/01/2023		300,000.00	41,500.00	341,500.00	-	49.45%	3.000%
	09/30/2023	-	-	-	383,000.00		
01/01/2024		-	37,000.00	37,000.00	-		
07/01/2024		305,000.00	37,000.00	342,000.00	-	48.19%	3.000%
	09/30/2024	-	-	-	379,000.00		
01/01/2025		-	32,425.00	32,425.00	-		
07/01/2025		315,000.00	32,425.00	347,425.00	-	47.20%	3.000%
	09/30/2025	-	-	-	379,850.00		
01/01/2026		-	27,700.00	27,700.00	-		
07/01/2026		325,000.00	27,700.00	352,700.00	-	46.84%	4.000%
	09/30/2026	-	-	-	380,400.00		
01/01/2027		-	21,200.00	21,200.00	-		
07/01/2027		340,000.00	21,200.00	361,200.00	-	46.52%	4.000%
	09/30/2027	-	-	-	382,400.00		
01/01/2028		-	14,400.00	14,400.00	-		
07/01/2028		355,000.00	14,400.00	369,400.00	-	47.96%	4.000%
	09/30/2028	-	-	-	383,800.00		
01/01/2029		-	7,300.00	7,300.00	-		
07/01/2029		365,000.00	7,300.00	372,300.00	-	47.88%	4.000%
	09/30/2029	-	-	-	379,600.00		
TOTALS		3,485,000.00	1,096,104.17	4,581,104.17	4,581,104.17		

**CITY OF BRIDGE CITY, TEXAS
CERTIFICATES OF OBLIGATION, SERIES 2018**

895

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE	% OF DEBT	COUPON
01/15/2019		-	45,264.50	45,264.50	-		
07/15/2019		30,000.00	45,264.50	75,264.50	-		5.000%
	09/30/2019	-	-	-	120,529.00	16.93%	
01/01/2020		-	45,675.00	45,675.00	-		
07/01/2020		50,000.00	45,675.00	95,675.00	-	19.31%	5.000%
	09/30/2020	-	-	-	141,350.00		
01/01/2021		-	44,425.00	44,425.00	-		
07/01/2021		65,000.00	44,425.00	109,425.00	-	20.82%	5.000%
	09/30/2021	-	-	-	153,850.00		
01/01/2022		-	42,800.00	42,800.00	-		
07/01/2022		80,000.00	42,800.00	122,800.00	-	22.06%	5.000%
	09/30/2022	-	-	-	165,600.00		
01/01/2023		-	40,800.00	40,800.00	-		
07/01/2023		105,000.00	40,800.00	145,800.00	-	24.09%	5.000%
	09/30/2023	-	-	-	186,600.00		
01/01/2024		-	38,175.00	38,175.00	-		
07/01/2024		125,000.00	38,175.00	163,175.00	-	25.60%	3.000%
	09/30/2024	-	-	-	201,350.00		
01/01/2025		-	36,300.00	36,300.00	-		
07/01/2025		145,000.00	36,300.00	181,300.00	-	27.04%	3.000%
	09/30/2025	-	-	-	217,600.00		
01/01/2026		-	34,125.00	34,125.00	-		
07/01/2026		160,000.00	34,125.00	194,125.00	-	28.10%	5.000%
	09/30/2026	-	-	-	228,250.00		
01/01/2027		-	30,125.00	30,125.00	-		
07/01/2027		175,000.00	30,125.00	205,125.00	-	28.62%	5.000%
	09/30/2027	-	-	-	235,250.00		
01/01/2028		-	25,750.00	25,750.00	-		
07/01/2028		365,000.00	25,750.00	390,750.00	-	52.04%	5.000%
	09/30/2028	-	-	-	416,500.00		
01/01/2029		-	16,625.00	16,625.00	-		
07/01/2029		380,000.00	16,625.00	396,625.00	-	52.12%	5.000%
	09/30/2029	-	-	-	413,250.00		
01/01/2030		-	7,125.00	7,125.00	-		
07/01/2030		285,000.00	7,125.00	292,125.00	-	100.00%	5.000%
	09/30/2030	-	-	-	299,250.00		
TOTALS		1,965,000.00	814,379.00	2,779,379.00	2,779,379.00		

Special Revenue Funds "Group"

CITY OF BRIDGE CITY, TEXAS
260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

SPECIAL REVENUES GROUP SUMMARY

Hotel/Motel Tax Revenues	<u>\$ 180,000</u>	
Hotel/Motel Tax Expenditures		<u>\$ 180,000</u>
Surplus/(Deficit)		<u>\$ -</u>
Municipal Court Security Revenues	<u>\$ 12,100</u>	
Municipal Court Security Expenditures		<u>\$ 12,100</u>
Surplus/(Deficit)		<u>\$ -</u>
Street Maintenance Revenues	<u>\$ 190,000</u>	
Street Maintenance Expenditures		<u>\$ 190,000</u>
Surplus/(Deficit)		<u>\$ -</u>
Child Safety Fund Revenues	<u>\$ 2,075</u>	
Child Safety Fund Expenditures		<u>\$ 2,075</u>
Surplus/(Deficit)		<u>\$ -</u>
Gambling Forfeiture Fund Revenues	<u>\$ -</u>	
Gambling Forfeiture Fund Expenditures		<u>\$ -</u>
Surplus/(Deficit)		<u>\$ -</u>

^Revenues for this fund can not be predicted and therefore can not be budgeted.

CITY OF BRIDGE CITY, TEXAS
260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

SPECIAL REVENUES GROUP SUMMARY

Continued

Municipal Court Technology Revenues	<u>\$ 24,075</u>	
Municipal Court Technology Expenditures		<u>\$ 24,075</u>
Surplus/(Deficit)		<u>\$ -</u>

Police Dept Special (Fed) Revenues	<u>\$ -</u>	
Police Dept Special (Fed) Expenditures		<u>\$ -</u>
Surplus/(Deficit)		<u>\$ -</u>

^Revenues for this fund can not be predicted and therefore can not be budgeted.

Park Construction Fund Revenues	<u>\$ -</u>	
Park Construction Fund Expenditures		<u>\$ -</u>
Surplus/(Deficit)		<u>\$ -</u>

^Revenues for this fund can not be predicted and therefore can not be budgeted.

Thwarting (Truancy) Fund Revenues	<u>\$ 5,000</u>	
Thwarting (Truancy) Fund Expenditures		<u>\$ 5,000</u>
Surplus/(Deficit)		<u>\$ -</u>

Police State Seizure Fund Revenues	<u>\$ -</u>	
Police State Seizure Fund Expenditures		<u>\$ -</u>
Surplus/(Deficit)		<u>\$ -</u>

^Revenues for this fund can not be predicted and therefore can not be budgeted.

CITY OF BRIDGE CITY, TEXAS
260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

SPECIAL REVENUES GROUP SUMMARY

Continued

Water / Sewer Maintenance Fund Revenue	<u>\$ 181,000</u>	
Water / Sewer Maintenance Fund Expenditures		<u>\$ 181,000</u>
Surplus/(Deficit)		<u>\$ -</u>
Municipal Jury Fund Revenues	<u>\$ 150</u>	
Municipal Jury Fund Expenditures		<u>\$ 150</u>
Surplus/(Deficit)		<u>\$ -</u>
Total Special Revenues Group Revenues	<u><u>\$ 594,400</u></u>	
Total Special Revenues Group Expenditures		<u><u>\$ 594,400</u></u>
Surplus/(Deficit)		<u><u>\$ -</u></u>

Estimated fund balances are noted in each fund section.

If fund balances are to be used for anything not in this budget, it will have to be approved by Council at the time of use.

Hotel / Motel Tax Fund

FUNCTION:

The Hotel/Motel fund accounts for the use of Hotel/Motel Occupancy tax revenue generated by the City's two hotels. These funds are restricted by State legislation to directly enhance and promote tourism and hotel/motel industry.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

HOTEL/MOTEL TAX FUND SUMMARY

Hotel/Motel Tax Fund Revenues	<u>\$ 180,000</u>	
Hotel/Motel Tax Fund Expenditures		<u>\$ 180,000</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$ 1,027,000

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

CITY OF BRIDGE CITY
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2021

05 -HOTEL/MOTEL FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>115,997.22</u>	<u>162,000.00</u>	<u>162,000.00</u>	<u>110,043.02</u>	<u>180,000.00</u>	<u> </u>
*** TOTAL REVENUES ***	<u>115,997.22</u>	<u>162,000.00</u>	<u>162,000.00</u>	<u>110,043.02</u>	<u>180,000.00</u>	<u> </u>
EXPENDITURE SUMMARY						
90 HOTEL/MOTEL FUND	<u>0.00</u>	<u>162,000.00</u>	<u>162,000.00</u>	<u>89,176.63</u>	<u>180,000.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	<u>0.00</u>	<u>162,000.00</u>	<u>162,000.00</u>	<u>89,176.63</u>	<u>180,000.00</u>	<u> </u>
** REVENUES OVER(UNDER) EXPENDITURES **	<u>115,997.22</u>	<u>0.00</u>	<u>0.00</u>	<u>20,866.39</u>	<u>0.00</u>	<u> </u>

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

05 -HOTEL/MOTEL FUND

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6054-10 LAQUINTA	87,020.61	130,000.00	130,000.00	77,393.97	130,000.00	_____
6054-20 QUALITY INN	27,079.92	30,000.00	30,000.00	31,362.49	48,000.00	_____
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	_____
6716-00 INTEREST INCOME - CHECKING	1,896.69	2,000.00	2,000.00	1,286.56	2,000.00	_____
6980-00 PRIOR YR BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
*** TOTAL REVENUES ***	115,997.22	162,000.00	162,000.00	110,043.02	180,000.00	=====

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

05 -HOTEL/MOTEL FUND
90 HOTEL/MOTEL FUND

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
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00 NO PROJECTS

2 SPECIAL/CONTRACTUAL SER

890-00-2102 ADS & PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	

3 SUPPLIES & MATERIALS

890-00-3214 EQUIP. UNDER \$1000 - OFFIC	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	

4 REPAIRS & MAINTENANCE

890-00-4304 R & M - BUILDING	0.00	0.00	0.00	0.00	0.00	
890-00-4320 R & M - GROUNDS	0.00	0.00	0.00	10,100.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	10,100.00	0.00	

7 ADMINISTRATION & OTHER

890-00-7614 CHAMBER OF COMMERCE	0.00	0.00	0.00	79,076.63	0.00	
890-00-7616 COMMUNITY CENTER	0.00	0.00	0.00	0.00	0.00	
890-00-7618 SENIOR CITIZENS HALL	0.00	0.00	0.00	0.00	0.00	
890-00-7622 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	
890-00-7746 CARRY TO NEXT BUDGET	0.00	0.00	0.00	0.00	0.00	
890-00-7999 DESIGNATED AT A LATER DATE	0.00	162,000.00	162,000.00	0.00	180,000.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	162,000.00	162,000.00	79,076.63	180,000.00	

890-00-7616 COMMUNITY CENTER PERMANENT NOTES:
PAINT AND LIGHTS

TOTAL 00 NO PROJECTS	0.00	162,000.00	162,000.00	89,176.63	180,000.00	
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TOTAL 90 HOTEL/MOTEL FUND	0.00	162,000.00	162,000.00	89,176.63	180,000.00	
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*** TOTAL EXPENDITURES ***	0.00	162,000.00	162,000.00	89,176.63	180,000.00	
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*** END OF REPORT ***

ORDINANCE NO. 93-12

AN ORDINANCE IMPOSING A SEVEN PERCENT (7%) HOTEL/MOTEL OCCUPANCY TAX WITHIN THE CITY OF BRIDGE CITY, TEXAS; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING AN EFFECTIVE DATE:

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS:

Under Section 351.002 of the Tax Code of the State of Texas, there is hereby imposed a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping.

BE IT FURTHER ORDAINED that said occupancy tax as hereinabove created shall be an amount of SEVEN PERCENT (7%) for the price paid for a room in a hotel as set out in Section 351.002.

BE IT FURTHER ORDAINED by the City Council of the City of Bridge City, Texas, that all provisions of Sections 351.001 through 351.007 of the Tax Code of the State of Texas are hereby adopted by reference.

BE IT FURTHER ORDAINED that the City Council of the City of Bridge City, Texas, does hereby declare that if any section, subsection, paragraph, sentence, clause, phrase, word, or portion of this ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, that, in such event it would have passed and ordained any and all remaining portions of this ordinance without the inclusion of that portion or portions which may be found to be unconstitutional or invalid, and declares that its intent is to make no portion thereof, and that all said remaining portions shall continue in full force and effect.

This Ordinance shall become effective ten (10) days after its publication in caption form only in the official newspaper of the City of Bridge City, Texas, such publication to be after the passage of said Ordinance after its reading at any two (2)

regularly scheduled meetings of the City Council of the City of Bridge City, Texas.

First Reading: 9-21-93

Second Reading: 10-5-93

PASSED this 5th day of October, 1993.



DON PETERS, Mayor

ATTEST:

TERRY JORDAN, City Secretary

APPROVED:

H. D. PATE, City Attorney

Publication Date: 10/8/93 & 10/13/93
Effective Date: 10/23/93



Municipal Court Security

FUNCTION:

The Municipal Court sets and collects a \$3 security fee from defendants convicted of a misdemeanor offense.

These funds shall only be used for the purposes as set out in Article 102.017 (d) of the Texas Code of Criminal Procedure.

ARTICLE 102.017 OF THE TEXAS CODE OF CRIMINAL PROCEDURE. The governing body of a municipality by ordinance may create a municipal court building security fund and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a \$3 security fee as a cost of court. A fund designated by the subsection may be used only to finance security personnel for a municipal court or to finance items when used for the purpose of providing security services for buildings housing a municipal court, including: (1) the purchase or repair of X-ray machines and conveying systems; (2) handheld metal detectors; (3) walkthrough metal detectors; (4) identification cards and systems; (5) electronic locking and surveillance equipment; (6) bailiffs, or contract security personnel during times when they are providing appropriate security services; (7) signage; (8) confiscated weapon inventory and tracking systems; (9) locks, chains, alarms, or similar security devices; (10) the purchase or repair of bullet-proof glass; and (11) continuing education on security issues for court personnel and security personnel.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

MUNICIPAL COURT SECURITY FUND SUMMARY

Municipal Court Security Revenues	<u>\$ 12,100</u>	
Municipal Court Security Expenditures		<u>\$ 12,100</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$ 62,000

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

08 -MUNICIPAL COURT SECURITY

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>6,248.63</u>	<u>7,100.00</u>	<u>7,100.00</u>	<u>9,811.54</u>	<u>12,100.00</u>	<u> </u>
*** TOTAL REVENUES ***	<u>6,248.63</u>	<u>7,100.00</u>	<u>7,100.00</u>	<u>9,811.54</u>	<u>12,100.00</u>	<u> </u>
EXPENDITURE SUMMARY						
90 MUNICIPAL COURT SECURI	<u>0.00</u>	<u>7,100.00</u>	<u>7,100.00</u>	<u>481.25</u>	<u>12,100.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	<u>0.00</u>	<u>7,100.00</u>	<u>7,100.00</u>	<u>481.25</u>	<u>12,100.00</u>	<u> </u>
** REVENUES OVER(UNDER) EXPENDITURES **	<u>6,248.63</u>	<u>0.00</u>	<u>0.00</u>	<u>9,330.29</u>	<u>0.00</u>	<u> </u>

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

08 -MUNICIPAL COURT SECURITY

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6313-00 COURT SECURITY FEES	6,149.92	7,000.00	7,000.00	9,741.30	12,000.00	_____
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	_____
6716-00 INTEREST INCOME - CHECKING	98.71	100.00	100.00	70.24	100.00	_____
6819-00 TRANSFER IN - POLICE SPECIA	0.00	0.00	0.00	0.00	0.00	_____
6980-00 PRIOR YR BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
*** TOTAL REVENUES ***	6,248.63	7,100.00	7,100.00	9,811.54	12,100.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

08 -MUNICIPAL COURT SECURITY

90 MUNICIPAL COURT SECURITY

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE

00 NO PROJECTS						
=====						
<u>1 PERSONNEL SERVICES</u>						
890-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	481.25	0.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	481.25	0.00	
<u>2 SPECIAL/CONTRACTUAL SER</u>						
890-00-2152 MONITOR ALARM SYSTEM	0.00	0.00	0.00	0.00	0.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	
<u>4 REPAIRS & MAINTENANCE</u>						
890-00-4304 R & M - BUILDING	0.00	0.00	0.00	0.00	0.00	
890-00-4306 R & M - CAMERAS	0.00	0.00	0.00	0.00	0.00	
890-00-4308 R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	
890-00-4340 R & M - PRINTERS	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
<u>6 CAPITAL EXPENDITURES</u>						
890-00-6502 CE - BUILDINGS	0.00	0.00	0.00	0.00	0.00	
890-00-6530 CE-EQUIPMENT-COMPUTERS	0.00	0.00	0.00	0.00	0.00	
890-00-6542 CE - EQUIPMENT - SECURITY	0.00	0.00	0.00	0.00	0.00	
TOTAL 6 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	
<u>7 ADMINISTRATION & OTHER</u>						
890-00-7622 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	
890-00-7999 TO BE DESIGNATED AT LATER D	0.00	7,100.00	7,100.00	0.00	12,100.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	7,100.00	7,100.00	0.00	12,100.00	
<u>9 TRANSFERS OUT</u>						
890-00-9917 TRANSFER OUT - SERIES 2015	0.00	0.00	0.00	0.00	0.00	
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	
TOTAL 00 NO PROJECTS	0.00	7,100.00	7,100.00	481.25	12,100.00	
=====						
TOTAL 90 MUNICIPAL COURT SECURITY	0.00	7,100.00	7,100.00	481.25	12,100.00	
=====						
*** TOTAL EXPENDITURES ***	0.00	7,100.00	7,100.00	481.25	12,100.00	
=====						

*** END OF REPORT ***

Art. 102.017. COURT COSTS; COURTHOUSE SECURITY FUND; MUNICIPAL COURT BUILDING SECURITY FUND; JUSTICE COURT BUILDING SECURITY FUND. (a) A defendant convicted of a felony offense in a district court shall pay a \$5 security fee as a cost of court.

(b) A defendant convicted of a misdemeanor offense in a county court, county court at law, or district court shall pay a \$3 security fee as a cost of court. A defendant convicted of a misdemeanor offense in a justice court shall pay a \$4 security fee as a cost of court. The governing body of a municipality by ordinance may create a municipal court building security fund and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a \$3 security fee as a cost of court.

(c) In this article, a person is considered convicted if:

- (1) a sentence is imposed on the person;
- (2) the person receives community supervision, including deferred adjudication; or
- (3) the court defers final disposition of the person's case.

(d) Except as provided by Subsection (d-2), the clerks of the respective courts shall collect the costs and pay them to the county or municipal treasurer, as appropriate, or to any other official who discharges the duties commonly delegated to the county or municipal treasurer, as appropriate, for deposit in a fund to be known as the courthouse security fund or a fund to be known as the municipal court building security fund, as appropriate. Money deposited in a courthouse security fund may be used only for security personnel, services, and items related to buildings that house the operations of district, county, or justice courts, and money deposited in a municipal court building security fund may be used only for security personnel, services, and items related to buildings that house the operations of municipal courts. For purposes of this subsection, operations of a district, county, or justice court include the activities of associate judges, masters,

magistrates, referees, hearing officers, criminal law magistrate court judges, and masters in chancery appointed under:

- (1) Section 61.311, Alcoholic Beverage Code;
- (2) Section 51.04(g) or Chapter 201, Family Code;
- (3) Section 574.0085, Health and Safety Code;
- (4) Section 33.71, Tax Code;
- (5) Chapter 54A, Government Code; or
- (6) Rule 171, Texas Rules of Civil Procedure.

(d-1) For purposes of this article, the term "security personnel, services, and items" includes:

- (1) the purchase or repair of X-ray machines and conveying systems;
- (2) handheld metal detectors;
- (3) walkthrough metal detectors;
- (4) identification cards and systems;
- (5) electronic locking and surveillance equipment;
- (6) video teleconferencing systems;
- (7) bailiffs, deputy sheriffs, deputy constables, or contract security personnel during times when they are providing appropriate security services;
- (8) signage;
- (9) confiscated weapon inventory and tracking systems;
- (10) locks, chains, alarms, or similar security devices;
- (11) the purchase or repair of bullet-proof glass;
- (12) continuing education on security issues for court personnel and security personnel; and
- (13) warrant officers and related equipment.

(d-2) (1) This subsection applies only to a justice court located in a county in which one or more justice courts are located in a building that is not the county courthouse.

(2) The county treasurer shall deposit one-fourth of the cost of court collected under Subsection (b) in a justice court described by Subdivision (1) into a fund to be known as the justice court building security fund. A fund designated by

this subsection may be used only for the purpose of providing security personnel, services, and items for a justice court located in a building that is not the county courthouse.

(e) The courthouse security fund and the justice court building security fund shall be administered by or under the direction of the commissioners court. The municipal court building fund shall be administered by or under the direction of the governing body of the municipality.

(f) The sheriff, constable, or other law enforcement agency or entity that provides security for a court shall provide to the Office of Court Administration of the Texas Judicial System a written report regarding any security incident involving court security that occurs in or around a building housing a court for which the sheriff, constable, agency, or entity provides security not later than the third business day after the date the incident occurred. A copy of the report must be provided to the presiding judge of the court in which the incident occurred. The report is confidential and exempt from disclosure under Chapter 552, Government Code.

Added by Acts 1993, 73rd Leg., ch. 818, Sec. 1, eff. Sept. 1, 1993. Amended by Acts 1995, 74th Leg., ch. 764, Sec. 2, eff. Aug. 28, 1995; Subsecs. (a), (b), (d) amended by Acts 1997, 75th Leg., ch. 12, Sec. 1, eff. Sept. 1, 1997; Subsec. (d) amended by Acts 1999, 76th Leg., ch. 110, Sec. 1, eff. May 17, 1999.

Amended by:

Acts 2005, 79th Leg., Ch. 83 (S.B. 550), Sec. 2, eff. September 1, 2005.

Acts 2005, 79th Leg., Ch. 1087 (H.B. 1934), Sec. 1, eff. September 1, 2005.

Acts 2005, 79th Leg., Ch. 1087 (H.B. 1934), Sec. 2, eff. September 1, 2005.

Acts 2007, 80th Leg., R.S., Ch. 221 (H.B. 1380), Sec. 1, eff. September 1, 2007.

Acts 2011, 82nd Leg., R.S., Ch. 664 (S.B. [1521](#)), Sec. 1, eff. June 17, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 1031 (H.B. [2847](#)), Sec. 7, eff. September 1, 2011.

Acts 2011, 82nd Leg., 1st C.S., Ch. 3 (H.B. [79](#)), Sec. 6.07, eff. January 1, 2012.

Acts 2013, 83rd Leg., R.S., Ch. 161 (S.B. [1093](#)), Sec. 3.012, eff. September 1, 2013.

Acts 2017, 85th Leg., R.S., Ch. 190 (S.B. [42](#)), Sec. 2, eff. September 1, 2017.



Street Maintenance Fund

FUNCTION:

The fund was created in 1992 when the City Council adopted a surcharge fee that was added to the monthly utility billing for all residential and commercial customers. These funds are used for the maintenance and reconstruction of the City's street and drainage systems.

There are approximately 47 miles of streets within the city limits.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

STREET MAINTENANCE FUND SUMMARY

Street Maintenance Fund Revenues	<u>\$ 190,000</u>	
Street Maintenance Fund Expenditures		<u>\$ 190,000</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$600,000

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

09 -STREET MAINTENANCE FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>186,627.50</u>	<u>184,600.00</u>	<u>184,600.00</u>	<u>142,152.20</u>	<u>190,000.00</u>	<u> </u>
*** TOTAL REVENUES ***	<u>186,627.50</u>	<u>184,600.00</u>	<u>184,600.00</u>	<u>142,152.20</u>	<u>190,000.00</u>	<u> </u>
EXPENDITURE SUMMARY						
90 STREET MAINTENANCE	<u>116,104.62</u>	<u>184,600.00</u>	<u>184,600.00</u>	<u>48,354.17</u>	<u>190,000.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	<u>116,104.62</u>	<u>184,600.00</u>	<u>184,600.00</u>	<u>48,354.17</u>	<u>190,000.00</u>	<u> </u>
** REVENUES OVER (UNDER) EXPENDITURES **	<u>70,522.88</u>	<u>0.00</u>	<u>0.00</u>	<u>93,798.03</u>	<u>0.00</u>	<u> </u>

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

09 -STREET MAINTENANCE FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	
6614-00 SERV.REV.-STREET MAINT-STRE	139,225.03	138,000.00	138,000.00	106,131.69	141,500.00	
6615-00 SERV.REV.-STREET MAINT-DRAI	46,406.24	45,600.00	45,600.00	35,376.16	47,500.00	
6716-00 INTEREST INCOME - CHECKING	996.23	1,000.00	1,000.00	644.35	1,000.00	
6980-00 PRIOR YR BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
*** TOTAL REVENUES ***	186,627.50	184,600.00	184,600.00	142,152.20	190,000.00	
	=====	=====	=====	=====	=====	=====

6614-00 SERV.REV.-STREET MAINT-STR PERMANENT NOTES:
75% FOR STREETS
CAN BE DESIGNATED AS NEEDED FOR STREETS AND/OR DRAINAGE WORK

6615-00 SERV.REV.-STREET MAINT-DRA PERMANENT NOTES:
25% FOR DRAINAGE
CAN BE DESIGNATED AS NEEDED FOR STREETS AND/OR DRAINAGE WORK

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

09 -STREET MAINTENANCE FUND

90 STREET MAINTENANCE

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROGRAMS

2 SPECIAL/CONTRACTUAL SER

890-00-2102 ADS AND PUBLICATIONS	2,226.00	0.00	0.00	0.00	0.00	
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TOTAL 2 SPECIAL/CONTRACTUAL SER	2,226.00	0.00	0.00	0.00	0.00	
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TOTAL 00 NO PROGRAMS	2,226.00	0.00	0.00	0.00	0.00	
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30 DRAINAGE USER FEE

1 PERSONNEL SERVICES

890-30-1010 OVERTIME FOR DRAINAGE WORK	5,825.00	10,000.00	10,000.00	0.00	10,000.00	
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TOTAL 1 PERSONNEL SERVICES	5,825.00	10,000.00	10,000.00	0.00	10,000.00	
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890-30-1010 OVERTIME FOR DRAINAGE WORKPERMANENT NOTES:
 HELP REIMBURSE STREET DEPT OVERTIME FOR DRAINAGE

2 SPECIAL/CONTRACTUAL SER

890-30-2164 ORG CTY DRAIN DIST MASTER P	0.00	0.00	0.00	0.00	0.00	
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TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	
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4 REPAIRS & MAINTENANCE

890-30-4316 R & M - DRAINAGE	28,530.45	36,150.00	36,150.00	20,069.55	37,500.00	
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890-30-4324 R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
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890-30-4374 R & M - ELSIE DRAINAGE PROJ	55,258.23	0.00	0.00	0.00	0.00	
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890-30-4376 R & M - DRAINAGE - CENTER S	3,325.00	0.00	0.00	0.00	0.00	
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TOTAL 4 REPAIRS & MAINTENANCE	87,113.68	36,150.00	36,150.00	20,069.55	37,500.00	
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890-30-4316 R & M - DRAINAGE PERMANENT NOTES:
 25% OF AVAILABLE FUNDS - ORIGINAL PLANS

TOTAL 30 DRAINAGE USER FEE	92,938.68	46,150.00	46,150.00	20,069.55	47,500.00	
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CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

09 -STREET MAINTENANCE FUND

90 STREET MAINTENANCE

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
40 STREETS USER FEE						
=====						
<u>1 PERSONNEL SERVICES</u>						
890-40-1010 OVERTIME FOR STREET DEPT	6,610.00	10,000.00	10,000.00	0.00	10,000.00	
TOTAL 1 PERSONNEL SERVICES	6,610.00	10,000.00	10,000.00	0.00	10,000.00	
890-40-1010 OVERTIME FOR STREET DEPT	PERMANENT NOTES: HELP REIMBURSE FOR STREET OVERTIME					
<u>4 REPAIRS & MAINTENANCE</u>						
890-40-4356 R & M - STREETS	14,329.94	128,450.00	128,450.00	28,284.62	132,500.00	
TOTAL 4 REPAIRS & MAINTENANCE	14,329.94	128,450.00	128,450.00	28,284.62	132,500.00	
890-40-4356 R & M - STREETS	PERMANENT NOTES: 75% OF AVAILABLE FUNDS - ORIGINAL PLANS					
<u>6 CAPITAL EXPENDITURES</u>						
890-40-6549 CE - STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL 6 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	
<u>9 TRANSFERS OUT</u>						
890-40-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	
890-40-9916 TRANSFER OUT - FERRY DRIVE	0.00	0.00	0.00	0.00	0.00	
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	
TOTAL 40 STREETS USER FEE	20,939.94	138,450.00	138,450.00	28,284.62	142,500.00	
=====						
TOTAL 90 STREET MAINTENANCE	116,104.62	184,600.00	184,600.00	48,354.17	190,000.00	
=====						
*** TOTAL EXPENDITURES ***	116,104.62	184,600.00	184,600.00	48,354.17	190,000.00	
=====						

*** END OF REPORT ***

AN ORDINANCE AMENDING ORDINANCE 97-12 BY PROVIDING THAT THE STREET MAINTENANCE AND CONSTRUCTION FUND AS SET OUT IN SAID ORDINANCE SHALL ALSO BE USED FOR PUBLIC DRAINAGE PURPOSES FOR THE CITY OF BRIDGE CITY, TEXAS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS:

There is hereby established a perpetual street maintenance and construction and drainage fund to be used for the maintenance and reconstruction of the street system of the City of Bridge City, Texas, and the public drainage system of the City of Bridge City, Texas. The following monthly service fee for such fund is hereby established for each residential and commercial establishment within the City of Bridge City:

- Residential Unit per month - \$4.00
- Commercial Unit per month - \$4.00

The owner of a multi-family facility shall pay to the City of Bridge City, \$4.00 per month per multi-family residential unit in the facility which is occupied. A multi-family facility is herein defined as a structure designed to contain two (2) or more residential units. The charge provided for herein is not payable as to any residential unit in which the occupant is already billed for the monthly charge for a residential unit as set out in this section.

The owner of a multi-commercial unit shall pay to the City of Bridge City, \$4.00 per month per multi-commercial unit in the facility which is occupied. A multi-commercial facility is herein defined as a structure designed to contain two (2) or more commercial units. The charge provided for herein is not payable as to any commercial unit in which the occupant is already billed for the monthly charge for a commercial unit as set out in this section.

All fees collected under the terms of this Ordinance shall be placed in a separate account of the City of Bridge City entitled "The Street Maintenance Fund and Public Drainage Fund Account." No funds shall be drawn from said account unless the City Council has previously approved the work to be done for the withdrawal of said funds. Further, no funds shall be drawn from said account without the express approval of the City Council of the City of Bridge City, Texas, acting as the City Council at a City Council meeting.

The herein established fee shall be collected at the same time that water, sewer, and

garbage fees are collected by the City of Bridge City, beginning November 1, 1997. Said fee shall be listed as a separate charge on the water, sewer, and garbage bill. The failure to pay said fee shall be considered a debt to the City and the City shall have the right to terminate all water, sewer, and garbage services for the failure to pay said fee.

Be it further ordained that the City Council of the City of Bridge City, does hereby declare that if any section, subsection, paragraph, sentence, clause, phrase, word, or portion of this Ordinance is declared invalid or unconstitutional by a Court of competent jurisdiction, that, in such event, it would have passed and ordained any and all remaining portions of this ordinance without the inclusion of that portion or portions which may be found to be unconstitutional or invalid, and declares that its intent is to make no portion thereof, and that all said remaining portions shall continue in full force and effect.

This Ordinance shall become effective after its passage by the City Council of the CITY OF BRIDGE CITY, TEXAS, such passage to be after its readings at any two (2) regularly scheduled City Council meetings of the CITY OF BRIDGE CITY, TEXAS, such passage to be within ninety (90) days of the first reading hereof.

First Reading: 11-3-97
Second Reading: 11/18/97

PASSED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS, this
18th day of November, 1997.

/s/ John Dubose
JOHN DUBOSE, Mayor

ATTEST:

/s/ Terry Jordan
TERRY JORDAN,
City Secretary


H.D. PATE,
City Attorney

Effective Date: 12/6/97
Publish: 11/23/97 & 11/26/97

Child Safety Fund

FUNCTION:

This fund accounts for a portion of fines received in school zones. The money is expended to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

Art. 102.014. COURT COSTS FOR CHILD SAFETY FUND IN MUNICIPALITIES. A person convicted of an offense under subtitle C, Title 7, Transportation Code, when the offense occurs within a school crossing zone as defined by Section 541.302 of that code, shall pay as court costs \$25 in addition to other taxable court costs. Money collected under this article in a municipal child safety fund established as required by Chapter 106, Local Government Code. The money collected under this article must be used to fund school crossing guard programs if the municipality operates one. If the municipality does not operate a school crossing guard program, the funds may expend it for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

CHILD SAFETY FUND SUMMARY

Child Safety Fund Revenues	<u>\$ 2,075</u>	
Child Safety Fund Expenditures		<u>\$ 2,075</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/20 - \$37,500

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

10 -CHILD SAFETY FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>1,937.30</u>	<u>3,050.00</u>	<u>3,050.00</u>	<u>1,380.29</u>	<u>2,075.00</u>	<u> </u>
*** TOTAL REVENUES ***	<u>1,937.30</u>	<u>3,050.00</u>	<u>3,050.00</u>	<u>1,380.29</u>	<u>2,075.00</u>	<u> </u>
EXPENDITURE SUMMARY						
90 CHILD SAFETY FUND	<u>0.00</u>	<u>3,050.00</u>	<u>3,050.00</u>	<u>0.00</u>	<u>2,075.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	<u>0.00</u>	<u>3,050.00</u>	<u>3,050.00</u>	<u>0.00</u>	<u>2,075.00</u>	<u> </u>
** REVENUES OVER(UNDER) EXPENDITURES **	<u>1,937.30</u>	<u>0.00</u>	<u>0.00</u>	<u>1,380.29</u>	<u>0.00</u>	<u> </u>

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

10 -CHILD SAFETY FUND

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6315-00 CHILD SAFETY FEE	1,865.07	2,950.00	2,950.00	1,334.12	2,000.00	_____
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	_____
6716-00 INTEREST INCOME - CHECKING	72.23	100.00	100.00	46.17	75.00	_____
6980-00 PRIOR YR BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
*** TOTAL REVENUES ***	1,937.30	3,050.00	3,050.00	1,380.29	2,075.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

10 -CHILD SAFETY FUND
90 CHILD SAFETY FUND
DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		

00 NO PROGRAMS
=====

3 SUPPLIES & MATERIALS

890-00-3207 CHILD SAFETY MATERIALS	0.00	3,050.00	3,050.00	0.00	2,075.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	3,050.00	3,050.00	0.00	2,075.00	

TOTAL 00 NO PROGRAMS	0.00	3,050.00	3,050.00	0.00	2,075.00	
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TOTAL 90 CHILD SAFETY FUND	0.00	3,050.00	3,050.00	0.00	2,075.00	
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*** TOTAL EXPENDITURES ***	0.00	3,050.00	3,050.00	0.00	2,075.00	
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*** END OF REPORT ***

Art. 102.014. COURT COSTS FOR CHILD SAFETY FUND IN MUNICIPALITIES. (a) The governing body of a municipality with a population greater than 850,000 according to the most recent federal decennial census that has adopted an ordinance, regulation, or order regulating the stopping, standing, or parking of vehicles as allowed by Section 542.202, Transportation Code, or Chapter 682, Transportation Code, shall by order assess a court cost on each parking violation not less than \$2 and not to exceed \$5. The court costs under this subsection shall be collected in the same manner that other fines in the case are collected.

(b) The governing body of a municipality with a population less than 850,000 according to the most recent federal decennial census that has adopted an ordinance, regulation, or order regulating the stopping, standing, or parking of vehicles as allowed by Section 542.202, Transportation Code, or Chapter 682, Transportation Code, may by order assess a court cost on each parking violation not to exceed \$5. The additional court cost under this subsection shall be collected in the same manner that other fines in the case are collected.

(c) A person convicted of an offense under Subtitle C, Title 7, Transportation Code, when the offense occurs within a school crossing zone as defined by Section 541.302 of that code, shall pay as court costs \$25 in addition to other taxable court costs. A person convicted of an offense under Section 545.066, Transportation Code, shall pay as court costs \$25 in addition to other taxable court costs. The additional court costs under this subsection shall be collected in the same manner that other fines and taxable court costs in the case are collected and shall be assessed only in a municipality.

(d) A person convicted of an offense under Section 25.093, Education Code, shall pay as taxable court costs \$20 in addition to other taxable court costs. The additional court costs under this subsection shall be collected in the same manner that other fines and taxable court costs in the case are collected.

(e) In this article, a person is considered to have been convicted in a case if the person would be considered to have been convicted under Section 133.101, Local Government Code.

(f) In a municipality with a population greater than 850,000 according to the most recent federal decennial census, the officer collecting the costs in a municipal court case shall deposit money collected under this article in the municipal child safety trust fund established as required by Chapter 106, Local Government Code.

(g) In a municipality with a population less than 850,000 according to the most recent federal decennial census, the money collected under this article in a municipal court case must be used for a school crossing guard program if the municipality operates one. If the municipality does not operate a school crossing guard program or if the money received from court costs from municipal court cases exceeds the amount necessary to fund the school crossing guard program, the municipality may:

(1) deposit the additional money in an interest-bearing account;

(2) expend the additional money for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention; or

(3) expend the additional money for programs designed to enhance public safety and security.

(h) Money collected under this article in a justice, county, or district court shall be used to fund school crossing guard programs in the county where they are collected. If the county does not operate a school crossing guard program, the county may:

(1) remit fee revenues to school districts in its jurisdiction for the purpose of providing school crossing guard services;

(2) fund programs the county is authorized by law to provide which are designed to enhance child safety, health, or

nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention;

(3) provide funding to the sheriff's department for school-related activities;

(4) provide funding to the county juvenile probation department; or

(5) deposit the money in the general fund of the county.

(i) Each collecting officer shall keep separate records of money collected under this article.

Added by Acts 1991, 72nd Leg., ch. 830, Sec. 2, eff. July 1, 1991. Subsec. (e) amended by Acts 1995, 74th Leg., ch. 76, Sec. 10.03, eff. Sept. 1, 1995; Subsec. (c) amended by Acts 1997, 75th Leg., ch. 50, Sec. 1, eff. Sept. 1, 1997; amended by Acts 1997, 75th Leg., ch. 165, Sec. 6.05, eff. Sept. 1, 1997.

Amended by Acts 1997, 75th Leg., ch. 1384, Sec. 1, eff. Sept. 1, 1997; Subsec. (c) amended by Acts 2001, 77th Leg., ch. 983, Sec. 1; Subsec. (d) amended by Acts 2001, 77th Leg., ch. 1514, Sec. 10, eff. Sept. 1, 2001; Subsec. (e) amended by Acts 2003, 78th Leg., ch. 209, Sec. 69(a), eff. Jan. 1, 2004.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 162 (S.B. 446), Sec. 1, eff. May 26, 2009.

Acts 2015, 84th Leg., R.S., Ch. 935 (H.B. 2398), Sec. 5, eff. September 1, 2015.

Gambling Forfeiture

FUNCTION:

This fund accounts for sharing activities. “Joint investigative” forfeitures are the result of investigative activities, (8 – Liner Gambling Operations), involving the cooperation of federal and state or local law enforcement agencies. The percentage of funds shared with state and local agencies depends on their role and effort in a particular seizure

These funds cannot be commingled with Drug Forfeiture funds and expenditures should follow the same restrictions applicable to Chapter 59 forfeiture funds.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

GAMBLING FORFEITURE FUND

Gambling Forfeiture Fund Revenues	\$	-	
Gambling Forfeiture Fund Expenditures		\$	-
Surplus/(Deficit)			\$ -

Estimated beginning balance at 10/01/21 - \$26,400

^ Revenues is these funds are forfeitures and are unknown, therefore they can not be budgeted.

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.



John D. Kimbrough

ORANGE COUNTY COURTHOUSE
801 DIVISION
ORANGE, TEXAS 77630

Orange County District Attorney

February 19, 2009

OFFICE: (409)883-6764
FACSIMILE: (409)883-9322

VIA REGULAR MAIL

Chief Paul Davis
City of Bridge City Police Department
2290 Texas Ave.
Bridge City, Texas 77611

RE: 8-Liner Gambling Forfeiture Distribution Proceeds

Dear Sir/Madam:

Please find the enclosed check representing your agency's share of the Orange County Multi Agency 8-Liner Gambling Operation conducted in January 2006.

Be advised that, after speaking with the Office of the Attorney General, these funds **ARE NOT** to be commingled with your Chapter 59 Drug Forfeiture funds. Likewise, **DO NOT INCLUDE** these funds in your annual Chapter 59 accounting to the Office of the Attorney General.

Because these are not Chapter 59 funds, they are not technically subject to the same rules and regulations applying to Chapter 59 funds. However, for purposes of internal accounting, use and disposition, we recommend that you follow these guidelines:

1. If you do not intend to immediately use the funds for a law enforcement purpose, have your governmental entity set up a Gambling Forfeiture Proceeds Operation Account and place the funds in the same.
2. Once you decide how to utilize the funds, present a special budget to your governing body for filing in the minutes with that body.
3. Although you are not required to do so, follow the restrictions applicable to Chapter 59 forfeiture funds when deciding how to spend the money. We believe that following these guidelines is a safe course of action for your agency should the expenditure of the funds ever be scrutinized in the future.

Notwithstanding the foregoing guidelines, please defer to the legal counsel serving your governmental entity for official guidance as to the accounting and disposition of these funds.

In the interim, if you have any questions, comments, or need additional information, please do not hesitate to contact me.

Sincerely,



Douglas E. Manning
Assistant District Attorney

DEM/je
Enclosure as stated

Municipal Court Technology

FUNCTION:

The Municipal Court sets and collects a \$4 technology fee from defendants convicted of a misdemeanor offense.

These funds shall only be used for the purposes as set out in Article 102.0172 of the Texas Code of Criminal Procedure.

ARTICLE 102.0172 COURT COSTS; MUNICIPL COURT TECHNOLOGY FUND. (a) The governing body of a municipality by ordinance may create a municipal court technology fund and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a technology fee not to exceed \$4 as a cost of court. A fund designated by the article may be used only to finance the purchase of or maintain enhancements for a municipal court, including: (1) Computer Systems; (2) Computer Networks; (3) Computer Hardware; (4) Computer Software; (5) Imaging Systems; (6) Electronic Kiosks; (7) Electronic Ticket Writers and; Docket Management Systems.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

MUNICIPAL COURT TECHNOLOGY FUND SUMMARY

Municipal Court Technology Fund Revenues	<u>\$ 24,075</u>	
Municipal Court Technology Fund Expenditures		<u>\$ 24,075</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$37,500

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

13 -MUNICIPAL COURT TECH

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>13,188.19</u>	<u>21,050.00</u>	<u>21,050.00</u>	<u>20,166.46</u>	<u>24,075.00</u>	<u> </u>
*** TOTAL REVENUES ***	<u>13,188.19</u>	<u>21,050.00</u>	<u>21,050.00</u>	<u>20,166.46</u>	<u>24,075.00</u>	<u> </u>
EXPENDITURE SUMMARY						
90 MUNICIPAL COURT TECHNO	<u>16,002.20</u>	<u>21,050.00</u>	<u>21,050.00</u>	<u>15,060.75</u>	<u>24,075.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	<u>16,002.20</u>	<u>21,050.00</u>	<u>21,050.00</u>	<u>15,060.75</u>	<u>24,075.00</u>	<u> </u>
** REVENUES OVER (UNDER) EXPENDITURES **	<u>2,814.01</u>	<u>0.00</u>	<u>0.00</u>	<u>5,105.71</u>	<u>0.00</u>	<u> </u>

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

13 -MUNICIPAL COURT TECH

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6311-00 MUNICIPAL COURT TECH FEE	7,309.47	10,000.00	10,000.00	10,334.77	12,000.00	_____
6612-00 CREDIT CARD FEES (3%)	5,817.11	11,000.00	11,000.00	9,794.09	12,000.00	_____
6716-00 INTEREST INCOME - CHECKING	61.61	50.00	50.00	37.60	75.00	_____
6980-00 PRIOR YR BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
*** TOTAL REVENUES ***	13,188.19	21,050.00	21,050.00	20,166.46	24,075.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

13 -MUNICIPAL COURT TECH
90 MUNICIPAL COURT TECHNOLOGY
DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

00 NO PROJECTS
=====

2 SPECIAL/CONTRACTUAL SER

890-00-2110 CREDIT CARD FEES	5,156.45	5,950.00	5,950.00	3,952.72	7,000.00	
890-00-2170 MOBILE PHONES	<u>455.88</u>	<u>500.00</u>	<u>500.00</u>	<u>341.91</u>	<u>500.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	5,612.33	6,450.00	6,450.00	4,294.63	7,500.00	

890-00-2110 CREDIT CARD FEES PERMANENT NOTES:
 \$1.50 PER TRANSACTION CHARGED FOR INCODE
 ETS - CREDIT CARD SERVICE CHARGES CITY TRANSACTION FEES
 3% TRANSACTION FEE ON ALL CREDIT CARD CHARGES TO COVER THE
 CITY FEES

890-00-2170 MOBILE PHONES PERMANENT NOTES:
 VERIZON SERVICE FOR TABLET

3 SUPPLIES & MATERIALS

890-00-3214 EQUIP. UNDER \$5,000 - OFF	(<u>534.83</u>)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	(534.83)	0.00	0.00	0.00	0.00	

890-00-3214 EQUIP. UNDER \$5,000 - OFF PERMANENT NOTES:
 CREDIT CARD SCANNER (EMV - CHIP SCANNER)
 TABLET FOR TRANSLATION SOFTWARE

4 REPAIRS & MAINTENANCE

890-00-4308 R & M - COMPUTER SOFTWARE	8,546.41	12,600.00	12,600.00	8,745.93	10,000.00	
890-00-4312 R & M - COMPUTERS	162.50	0.00	0.00	250.00	0.00	
890-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	4,075.00	
890-00-4340 R & M - PRINTERS	<u>2,215.79</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>1,770.19</u>	<u>2,500.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	10,924.70	14,600.00	14,600.00	10,766.12	16,575.00	

890-00-4308 R & M - COMPUTER SOFTWARE PERMANENT NOTES:
 INCODE - COURT SYSTEM
 INCODE - ONLINE COURT PAYMENTS

890-00-4340 R & M - PRINTERS PERMANENT NOTES:
 PRINTER(S) MAINTENANCE AND CARTRIDGES

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

13 -MUNICIPAL COURT TECH
90 MUNICIPAL COURT TECHNOLOGY

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE
<hr/>						
<u>6 CAPITAL EXPENDITURES</u>						
890-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	_____
890-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00	0.00	_____
890-00-6536 CE-EQUIPMENT-OFFICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
TOTAL 6 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	
<u>7 ADMINISTRATION & OTHER</u>						
890-00-7622 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	_____
890-00-7999 TO BE DESIGNATED AT LATER D	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL 00 NO PROJECTS	16,002.20	21,050.00	21,050.00	15,060.75	24,075.00	=====
TOTAL 90 MUNICIPAL COURT TECHNOLOGY	16,002.20	21,050.00	21,050.00	15,060.75	24,075.00	=====
*** TOTAL EXPENDITURES ***	16,002.20	21,050.00	21,050.00	15,060.75	24,075.00	=====

*** END OF REPORT ***

Art. 102.0172. COURT COSTS; MUNICIPAL COURT TECHNOLOGY FUND. (a) The governing body of a municipality by ordinance may create a municipal court technology fund and may require a defendant convicted of a misdemeanor offense in a municipal court or municipal court of record to pay a technology fee not to exceed \$4 as a cost of court.

(b) In this article, a person is considered convicted if:

- (1) a sentence is imposed on the person;
- (2) the person is placed on community supervision, including deferred adjudication community supervision; or
- (3) the court defers final disposition of the person's case.

(c) The municipal court clerk shall collect the costs and pay the funds to the municipal treasurer, or to any other official who discharges the duties commonly delegated to the municipal treasurer, for deposit in a fund to be known as the municipal court technology fund.

(d) A fund designated by this article may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including:

- (1) computer systems;
- (2) computer networks;
- (3) computer hardware;
- (4) computer software;
- (5) imaging systems;
- (6) electronic kiosks;
- (7) electronic ticket writers; and
- (8) docket management systems.

(e) The municipal court technology fund shall be administered by or under the direction of the governing body of the municipality.

(f) Repealed by Acts 2003, 78th Leg., ch. 502, Sec. 2, eff. Sept. 1, 2003.

Added by Acts 1999, 76th Leg., ch. 285, Sec. 1, eff. Sept. 1, 1999; Subsec. (d) amended by Acts 2003, 78th Leg., ch. 502, Sec. 1, eff. Sept. 1, 2003; Subsec. (f) repealed by Acts 2003, 78th Leg., ch. 502, Sec. 2, eff. Sept. 1, 2003.

Police Federal Fund

FUNCTION:

This fund accounts for sharing activities. “Joint investigative” forfeitures are the result of investigative activities involving the cooperation of federal and state or local law enforcement agencies. The percentage of funds shared with state and local agencies depends on their role and effort in a particular seizure

These funds can only be used for permissible law enforcement purposes.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

POLICE FEDERAL FUND SUMMARY

Police Dept. Special Fund Revenues	\$	-	
Police Dept. Special Fund Expenditures		\$	-
Surplus/(Deficit)			\$ -

Estimated beginning balance at 10/01/21 - \$15,000

^ Revenues is these funds are forfeitures and are unknown, therefore they can not be budgeted.

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

V. What Are the Uses of Equitably Shared Funds?

Asset forfeiture is a powerful tool that provides valuable resources to state and local law enforcement that may not have otherwise been available. Equitably shared funds must be used in accordance with this *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Sharing will be withheld from any state or local law enforcement agency if the governing body or state or local law, regulation, or policy requires or directs (1) specific expenditures of shared funds; (2) the transfer of federal equitable sharing funds to non-participating law enforcement agencies; or (3) expenditures for non-law enforcement purposes.

Equitably shared funds are federal financial assistance and are subject to the provisions of the Code of Federal Regulations (CFR). Equitable sharing funds must be used in a reasonable and necessary manner and not create the appearance of waste or extravagance.

To avoid a conflict of interest or the appearance of a conflict of interest, any person or members of his or her immediate family who was involved in an investigation which led to the forfeiture of property to be sold is prohibited from purchasing, either directly or indirectly, that forfeited property.

A. General Guidance on Supplantation and Budgeting

1. Supplantation

Shared funds must be used to increase or supplement the resources of the receiving state or local law enforcement agency. Shared funds shall not be used to replace or supplant the appropriated resources of the recipient. The recipient agency must benefit directly from the sharing. In determining whether supplantation has occurred, the Department of Justice or the Department of the Treasury will examine the law enforcement agency's budget as a whole and allow agencies to use equitable sharing funds for any permissible purpose as long as shared funds **increase the entire law enforcement budget**. The Department of Justice or the Department of the Treasury may terminate sharing with law enforcement agencies that are not permitted by their governing body to benefit directly from equitable sharing.

Example of Improper Supplantation: A police department receives \$100,000 in federal sharing money only to have its budget cut \$100,000 by the city council. In this instance, the police department has received no direct benefit from equitable sharing whatsoever. Rather, the city as a whole has received the benefit of the sharing.

2. Anticipated shared funds or property should not be budgeted

Agencies should not “spend it before you get it” or budget anticipated receipts. Receiving agencies may not commit to spending shared funds in advance. For example, if a local law enforcement agency files a DAG-71 or TD F and anticipates a 50 percent share of \$100,000, the anticipated \$50,000 should not be obligated or budgeted for two reasons: (1) the completion of the forfeiture is uncertain; and (2) the amount of the sharing that will ultimately be approved is also uncertain. However, agencies may earmark or budget sharing funds already received.

B. Use of Shared Funds

Except as noted in this *Guide*, equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. The uses outlined below are examples of permissible and impermissible expenditures. If an agency is unsure whether a proposed expenditure is permissible, it should email mlars.ESProgram@usdoj.gov for Department of Justice fund expenditures or treas.aca@treasury.gov for Department of the Treasury fund expenditures.

Shared funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel. The fact that shared property was forfeited by a particular unit or as a result of a particular federal violation does not limit its use to purchases only for that unit or to further investigations only for that particular federal violation. If an agency wishes to support a multi-agency expenditure, such as a new payroll system or city municipal building, with a non-law enforcement agency, the law enforcement agency's costs based on its use may be calculated on a pro-rata basis.

1. Permissible Uses

- a. **Law enforcement operations and investigations**—Support of investigations and operations that further the law enforcement goals or missions. Examples include reward money (annual dues paid to a crime tip organization or payment for a specific reward for information in a specific case), recruitment and advertisement costs, agency accreditation or agency membership dues (but individual dues are impermissible), equitable sharing account maintenance fees, reimbursement to the jurisdiction for payments to informants, purchase of evidence, buy-back programs, and “buy” money.
- b. **Law enforcement training and education**—Training of investigators, prosecutors, and sworn and non-sworn law enforcement personnel in any area necessary to perform official law enforcement duties, such as canine handler, narcotics, defensive tactics, criminal justice, language, constitutional law, accounting/finance, or forensics—provided that the employees' regular duties require knowledge of these topics. Examples include training and conference registration fees, tuition, speaker fees, or costs to produce training curricula.

This provision does not permit donations or transfers of funds to associations or organizations providing training.

- c. **Law enforcement, public safety, and detention facilities**—Costs associated with the purchase, lease, construction, expansion, improvement, or operation of law enforcement, public safety, or detention facilities used or managed by the recipient agency. Examples include the costs of leasing, operating, and furnishing an off-site undercover narcotics facility. Improvements should not be made on leased property or space since the law enforcement agency will not benefit from the improvements upon termination of the lease.

Agencies must contact MLARS prior to using Department of Justice equitable sharing funds for all improvement and expansion projects. For example, the construction of a new facility or minor renovations including drywall, electrical, HVAC replacements, and internal modifications to an existing facility. Expenditures such as lease payments or utilities do not require consultation.

- d. **Law enforcement equipment**—Costs associated with the purchase, lease, maintenance (including repairs or service agreements), or operation of law enforcement equipment for use by law enforcement personnel that supports law enforcement activities. Examples include furniture, file cabinets, office supplies, telecommunications equipment, copiers, safes, fitness equipment, computers, computer accessories and software, body armor, uniforms, firearms, radios, cellular telephones, electronic surveillance equipment, vehicles (e.g., patrol and unmarked vehicles), and animals and animal-related expenses.
- e. **Joint law enforcement/public safety operations**—Costs associated with the purchase of multi-use equipment and operations used by both law enforcement and non-law enforcement personnel. Examples include 911 call center equipment, defibrillators, search and rescue boats, aircraft, and diving equipment. These expenditures are exempt from the pro-rata calculation. This provision does not include equipment to be used solely by non-law enforcement personnel, such as fire and EMS vehicles.
- f. **Contracts for services**—Costs associated with a contract for a specific service that supports or enhances law enforcement is permitted. Examples include translation and language assistance services, staffing and feasibility studies, auditor to perform an audit of equitable sharing funds, subject matter expert, grant writer, or software developer. Employment-related contracts or contracts involving inherently law enforcement functions are prohibited. Examples include hiring an attorney, investigator, or civilian personnel to perform tasks typically or previously performed by agency or jurisdiction personnel. Under no circumstances should a contract for service be entered into where the payment of that service is based on a percentage of the seizures and forfeitures of the law enforcement agency.
- g. **Law enforcement travel and per diem**—Costs associated with travel and transportation to perform or in support of law enforcement duties and activities. All related costs must be in accordance with the jurisdiction's per diem policy and must not create the appearance of extravagance or impropriety.
- h. **Law enforcement awards and memorials**—Costs associated with the purchase of plaques, certificates, and challenge coins for law enforcement personnel in recognition of a law enforcement achievement, activity, or training. Shared funds may not be used to pay awards in the form of cash or cash equivalents or stored value cards.

Shared funds may be used to pay the costs for commemorative plaques, displays, or memorials on law enforcement property that serve to recognize or memorialize a law enforcement officer's contributions, such as a memorial plaque or stone in honor of an agency's officers killed in the line of duty. The plaque, display, or memorial must not create the appearance of extravagance.
- i. **Drug, gang, and other prevention or awareness programs**—Costs associated with conducting law enforcement agency awareness programs. Examples include public service announcements, meeting costs, motivational speakers, and items used or distributed by the agency such as child identification kits and anti-crime items, literature, or software. See Section V.B.1.k for supporting non-law enforcement agency community-based programs.

- j. **Matching grants**—Costs associated with paying a state or local law enforcement agency’s matching contribution or share in a state or federal grant program for items other than salaries, provided that the grant funds are used for a permissible law enforcement purpose in accordance with this *Guide* and the grant provision permits matching with federal funds. See Section V.B.3 for information regarding the use of equitable sharing funds to match federal salary grants.
- k. **Support of community-based organizations**—Transfers of shared funds from a state or local law enforcement agency to community based non-profit organizations (501(c)(3) or (4)) whose stated missions are supportive of and consistent with a law enforcement effort, policy, and/or initiative. An agency may expend up to a total of \$25,000 annually to transfer to such organizations. Examples include a drug treatment facility, job skills program, or a youth program with drug and crime prevention education. The following requirements apply:
 - 1. Law enforcement agency head must approve the transfer and must ensure the recipient is a qualified entity;
 - 2. Agency must ensure that all transferred funds are spent permissibly in accordance with this *Guide*; and
 - 3. Agency’s jurisdiction must perform applicable sub-recipient monitoring requirements pursuant to the OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

This community-based organization provision **does not** apply to Department of the Treasury equitable sharing funds; therefore agencies may not use Department of the Treasury funds to support community-based organizations.

2. Impermissible Uses

- a. **Use of forfeited property by non-law enforcement personnel**—Personnel from non-law enforcement agencies are not permitted to use shared vehicles, forfeited property, or items retained for official use or purchased with shared funds unless the property is purchased for joint law enforcement/public safety use. See Sections V.B.1.c and e for joint public safety facilities and equipment.
- b. **Creation of endowments or scholarships**—Shared funds may not be used to create or establish endowments or scholarships.
- c. **Uses contrary to state or local laws**—Shared funds and property may not be used for any purpose that would constitute an illegal or improper use of state or local law enforcement funds or property under the laws, rules, regulations, and orders of the state or local jurisdiction of which the agency is a part.

Compliance with state or local legislation addressing federal equitable sharing is the responsibility of the Program participant. The Department of Justice and the Department of the Treasury reserve the right to suspend agencies where compliance with both state and local laws and Program guidelines is not possible.

- d. **Personal or political use of shared assets**—Shared funds may not be used for any purpose that creates the appearance that shared funds are being used for political gain or personal benefit. Examples include campaign paraphernalia, gym memberships, commercial driver's licenses, passports, non-uniform clothing, and bar, union, or other individual dues or membership fees.
- e. **Purchase of food and beverages**—Shared funds may not be used to pay for food and beverages (alcoholic and non-alcoholic) except for meals for officers engaged in local emergency operations such as an earthquake or hurricane.
- f. **Extravagant or wasteful expenditures and entertainment**—Agencies should use federal sharing funds prudently and in such a manner as to avoid any appearance of extravagance, waste, or impropriety. In addition, funds may not be used for entertainment expenditures. Examples include tickets to social events, hospitality suites at conferences, entertainers, or meals or travel in excess of the per diem.
- g. **Cash on hand, secondary accounts, and stored value cards**—Shared funds may not be used to establish cash accounts, purchase prepaid credit cards, or used in any other type of transaction where expenditures are not managed or monitored by the jurisdiction and tracked to ensure permissibility in accordance with this *Guide*. See Section VI.A.1.
- h. **Transfers to other law enforcement agencies**—Shared funds may not be transferred to another state or local law enforcement agency. In limited circumstances, MLARS and TEOAF may consider a waiver upon concurrence from both the transferring and recipient agency heads, governing body heads, and jurisdiction chief financial officers to ensure applicable sub-recipient monitoring requirements pursuant to the *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are met.
- i. **Purchase of items for other law enforcement agencies**—Shared funds may not be used to purchase equipment or other permissible items for other law enforcement agencies. Equipment purchased for use by officers assigned to a task force must remain titled to and inventoried with the purchasing agency. See Section II.D for task force operations.
- j. **Costs related to lawsuits**—Shared funds may not be used to pay attorney fees, settlement payments, or any other related costs of lawsuits involving the agency or governing body or their employees.
- k. **Loans**—Shared funds may not be used as advance payment for expenditures being reimbursed or paid by other funds or to reimburse the jurisdiction for expenses already purchased with general funds. Examples include task force overtime or equipment reimbursements or appropriated funds used for permissible expenditures in advance of receipt of sharing revenue.
- l. **Money laundering operations**—Shared funds may not be used to support state and local undercover money laundering operations that are not part of an approved federal undercover money laundering investigation.



Park Construction

FUNCTION:

The purpose of this fund is to construct a meticulous park for the citizens of Bridge City. Donations are collected from the public along with the utility billing and many organizations have donated their time and money to help with the building on the City's first park.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

PARK CONSTRUCTION FUND SUMMARY

Park Construction Fund Revenues	<u>\$ -</u>	
Park Construction Fund Expenditures		<u>\$ -</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$430

Revenues are from donations or fund raisers and are unknown, therefore they can not be budgeted.

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

Thwarting (Truancy) Fund

FUNCTION:

This fund is to account for fines collected on complaints filed with the Municipal Court for parents contributing to a child not attending school.

One half of the funds received is to be given to the school in which the child attends and the other half remains with the City.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

THWARTING (TRUANCY) FUND SUMMARY

Thwarting Fund Revenues	<u>\$ 5,000</u>	
Thwarting Fund Expenditures		<u>\$ 5,000</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$7,000

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

23 -THWARTING (TRUANCY) FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>3,819.94</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>6,944.95</u>	<u>5,000.00</u>	<u> </u>
*** TOTAL REVENUES ***	<u>3,819.94</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>6,944.95</u>	<u>5,000.00</u>	<u> </u>
EXPENDITURE SUMMARY						
90 THWARTING (TRUANCY)	<u>937.34</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	<u>937.34</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u> </u>
** REVENUES OVER(UNDER) EXPENDITURES **	<u>2,882.60</u>	<u>0.00</u>	<u>0.00</u>	<u>6,944.95</u>	<u>0.00</u>	<u> </u>

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

23 -THWARTING (TRUANCY) FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6310-00 FINES & FORFEITURES	3,812.50	2,000.00	2,000.00	6,934.99	5,000.00	
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	
6716-00 INTEREST INCOME - CHECKING	7.44	0.00	0.00	9.96	0.00	
6980-00 PRIOR YR BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
*** TOTAL REVENUES ***	3,819.94	2,000.00	2,000.00	6,944.95	5,000.00	
	=====	=====	=====	=====	=====	=====

6980-00 PRIOR YR BALANCE PERMANENT NOTES:
ESTIMATED BEGINNING BALANCE FOR 10/01/14 \$104

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

23 -THWARTING (TRUANCY) FUND

90 THWARTING (TRUANCY)

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
00 NO PROJECTS						
=====						
<u>2 SPECIAL/CONTRACTUAL SER</u>						
890-00-2198 PAY BCISD - 1/2 THWARTING F	937.34	1,000.00	1,000.00	0.00	2,500.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	937.34	1,000.00	1,000.00	0.00	2,500.00	
<u>9 TRANSFERS OUT</u>						
890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	1,000.00	1,000.00	0.00	2,500.00	
TOTAL 9 TRANSFERS OUT	0.00	1,000.00	1,000.00	0.00	2,500.00	
TOTAL 00 NO PROJECTS	937.34	2,000.00	2,000.00	0.00	5,000.00	
=====						
TOTAL 90 THWARTING (TRUANCY)	937.34	2,000.00	2,000.00	0.00	5,000.00	
=====						
*** TOTAL EXPENDITURES ***	937.34	2,000.00	2,000.00	0.00	5,000.00	
=====						

*** END OF REPORT ***

Art. 102.015. COURT COSTS: TRUANCY PREVENTION AND DIVERSION FUND. (a) The truancy prevention and diversion fund is a dedicated account in the general revenue fund.

(b) A person convicted in municipal or justice court of an offense, other than an offense relating to a pedestrian or the parking of a motor vehicle, shall pay as a court cost \$2 in addition to other court costs.

(c) For purposes of this article, a person is considered to have been convicted if:

- (1) a sentence is imposed; or
- (2) the defendant receives deferred disposition in the case.

(d) Court costs under this article are collected in the same manner as other fines or costs. An officer collecting the costs shall keep separate records of the funds collected as costs under this article and shall deposit the funds in the county treasury or municipal treasury, as applicable.

(e) The custodian of a county treasury or municipal treasury, as applicable, shall:

- (1) keep records of the amount of funds on deposit collected under this article; and
- (2) send to the comptroller before the last day of the first month following each calendar quarter the funds collected under this article during the preceding quarter, except that the custodian may retain 50 percent of funds collected under this article for the purpose of operating or establishing a juvenile case manager program, if the county or municipality has established or is attempting to establish a juvenile case manager program.

(f) If no funds due as costs under this article are deposited in a county treasury or municipal treasury in a calendar quarter, the custodian of the treasury shall file the report required for the quarter in the regular manner and must state that no funds were collected.

(g) The comptroller shall deposit the funds received under this article to the credit of a dedicated account in the general

revenue fund to be known as the truancy prevention and diversion fund. The legislature may appropriate money from the account only to the criminal justice division of the governor's office for distribution to local governmental entities for truancy prevention and intervention services.

(h) A local governmental entity may request funds from the criminal justice division of the governor's office for providing truancy prevention and intervention services. The division may award the requested funds based on the availability of appropriated funds and subject to the application procedure and eligibility requirements specified by division rule.

(i) Funds collected under this article are subject to audit by the comptroller.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1213 (S.B. [1419](#)), Sec. 2, eff. September 1, 2013.



Police State Seizure Fund

FUNCTION:

This fund accounts for sharing activities. “Joint investigative” forfeitures are the result of investigative activities involving the cooperation of federal and state or local law enforcement agencies. The percentage of funds shared with state and local agencies depends on their role and effort in a particular seizure

These funds can only be used for permissible law enforcement purposes.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

POLICE STATE SEIZURE FUND SUMMARY

Police State Seizure Fund Revenues	\$	-
Police State Seizure Fund Expenditures	\$	-
Surplus/(Deficit)	*	\$ -

Estimated beginning balance at 10/01/21 - \$21,750

* There is a sufficient amount in Fund Balance to cover the budget deficit if noted.

^ Revenues is these funds are forfeitures and are unknown, therefore they can not be budgeted.

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

Water/Sewer Maintenance Fund

FUNCTION:

The fund was created in 2019 when the City Council adopted a surcharge fee that was added to the monthly utility billing for all residential and commercial customers. These funds are used for the new construction, the maintenance and reconstruction of the water and sewer system.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

WATER/SEWER MAINTENANCE FUND

Water/Sewer Maint. Fund Revenues	<u>\$ 181,000</u>	
Water/Sewer Maintenance Fund Expenditures		<u>\$ 181,000</u>
Surplus/(Deficit)		<u>\$ -</u>

Estimated beginning balance at 10/01/21 - \$250,000

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

CITY OF BRIDGE CITY
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2021

29 -WATER/SEWER MAINTENANCE

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>178,912.09</u>	<u>178,000.00</u>	<u>178,000.00</u>	<u>136,984.85</u>	<u>181,000.00</u>	<u> </u>
*** TOTAL REVENUES ***	<u>178,912.09</u>	<u>178,000.00</u>	<u>178,000.00</u>	<u>136,984.85</u>	<u>181,000.00</u>	<u> </u>
EXPENDITURE SUMMARY						
90 WATER/SEWER MAINTENANC	<u>23,947.50</u>	<u>178,000.00</u>	<u>178,000.00</u>	<u>71,122.04</u>	<u>181,000.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	<u>23,947.50</u>	<u>178,000.00</u>	<u>178,000.00</u>	<u>71,122.04</u>	<u>181,000.00</u>	<u> </u>
** REVENUES OVER(UNDER) EXPENDITURES **	<u>154,964.59</u>	<u>0.00</u>	<u>0.00</u>	<u>65,862.81</u>	<u>0.00</u>	<u> </u>

CITY OF BRIDGE CITY
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2021

29 -WATER/SEWER MAINTENANCE
90 WATER/SEWER MAINTENANC
DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
--	-------------------------	-----------------------------	--	--------------------------	--------------------	---------------------

00 NO PROGRAMS
=====

4 REPAIRS & MAINTENANCE

890-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
TOTAL 00 NO PROGRAMS	0.00	0.00	0.00	0.00	0.00	

10 WATER USER FEE
=====

1 PERSONNEL SERVICES

890-10-1010 OVERTIME FOR WATER MAINT	0.00	0.00	0.00	0.00	0.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	

2 SPECIAL/CONTRACTUAL SER

890-10-2146 LAB EXPENSE	0.00	0.00	0.00	0.00	0.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	

3 SUPPLIES & MATERIALS

890-10-3206 CHEMICALS	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	

4 REPAIRS & MAINTENANCE

890-10-4332 R & M - MAIN LINES	0.00	0.00	0.00	71,122.04	0.00	
890-10-4336 R & M - METERS	0.00	0.00	0.00	0.00	0.00	
890-10-4344 PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00	
890-10-4352 R & M - SERVICE LINES	0.00	0.00	0.00	0.00	0.00	
890-10-4370 R & M - SCADA SYSTEM	0.00	0.00	0.00	0.00	0.00	
890-10-4372 WATER HOLDING TANKS	0.00	0.00	0.00	0.00	0.00	
890-10-4380 FILTRATION SYSTEM	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	71,122.04	0.00	

7 ADMINISTRATION & OTHER

890-10-7999 DESIGNATED AT A LATER DATE	0.00	133,500.00	133,500.00	0.00	135,750.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	133,500.00	133,500.00	0.00	135,750.00	

TOTAL 10 WATER USER FEE	0.00	133,500.00	133,500.00	71,122.04	135,750.00	
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PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

29 -WATER/SEWER MAINTENANCE

90 WATER/SEWER MAINTENANC

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR				
	YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

20 SEWER USER FEE						
=====						
<u>1 PERSONNEL SERVICES</u>						
890-20-1010 OVERTIME FOR SEWER MAINT	0.00	0.00	0.00	0.00	0.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	
<u>3 SUPPLIES & MATERIALS</u>						
890-20-3272 RENTAL/LEASE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	
<u>4 REPAIRS & MAINTENANCE</u>						
890-20-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00	0.00	
890-20-4344 PUMPS & MOTORS	23,947.50	0.00	0.00	0.00	0.00	
890-20-4352 R & M - SERVICE LINES	0.00	0.00	0.00	0.00	0.00	
890-20-4370 R & M - SCADA SYSTEM	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	23,947.50	0.00	0.00	0.00	0.00	
<u>6 CAPITAL EXPENDITURES</u>						
890-20-6595 SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	
TOTAL 6 CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	
<u>7 ADMINISTRATION & OTHER</u>						
890-20-7999 DESIGNATED AT A LATER DATE	0.00	44,500.00	44,500.00	0.00	45,250.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	44,500.00	44,500.00	0.00	45,250.00	
TOTAL 20 SEWER USER FEE	23,947.50	44,500.00	44,500.00	0.00	45,250.00	
=====						
TOTAL 90 WATER/SEWER MAINTENANC	23,947.50	178,000.00	178,000.00	71,122.04	181,000.00	
=====						
*** TOTAL EXPENDITURES ***	23,947.50	178,000.00	178,000.00	71,122.04	181,000.00	
=====						

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

29 -WATER/SEWER MAINTENANCE

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<hr/>						
<u>ALL REVENUE</u>						
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	_____
6616-00 SERV. REV. - WA/SW MAINT.	178,764.17	178,000.00	178,000.00	136,764.31	181,000.00	_____
6716-00 INTEREST INCOME - CHECKING	147.92	0.00	0.00	220.54	0.00	=====
*** TOTAL REVENUES ***	178,912.09	178,000.00	178,000.00	136,984.85	181,000.00	=====

ORDINANCE NO. 2019-10

AN ORDINANCE ESTABLISHING A PERPETUAL WATER AND SEWER MAINTENANCE AND CONSTRUCTION FUND; PROVIDING A MONTHLY SERVICE FEE FOR SUCH FUND; PROVIDING FOR PAYMENT OF SUCH FEE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS:

There is hereby established a perpetual water and sewer maintenance and construction fund to be used for new construction, the maintenance and reconstruction of the water and sewer system of the City of Bridge City, Texas. The following monthly service fee for such fund is hereby established for each residential and commercial establishment within the City of Bridge City:

Residential Unit per month - \$4.00
Commercial Unit per month - \$4.00

The owner of a multi-family facility shall pay to the City of Bridge City, \$4.00 per month per multi-family residential unit in the facility which is occupied. A multi-family facility is herein defined as a structure designed to contain two (2) or more residential units. The charge provided for herein is not payable as to any residential unit in which the occupant is already billed for the monthly charge for a residential unit as set out in this section.

The owner of a multi-commercial facility shall pay to the City of Bridge City, \$4.00 per month per multi-commercial unit in the facility which is occupied. A multi-commercial unit is herein defined as a structure designed to contain two (2) or more commercial units. The charge provided for herein is not payable as to any commercial unit in which the occupant is already billed for the monthly charge for a commercial unit as set out in this section.

All fees collected under the terms of this Ordinance shall be placed in a separate account of the City of Bridge City entitled, "The Water and Sewer Maintenance Fund Account". No funds shall be drawn from said account unless the City Council has previously approved the

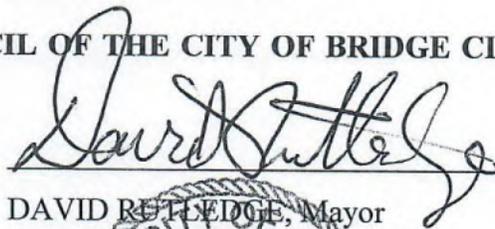
work to be done for the withdrawal of said funds. Further, no funds shall be drawn from said account without the express approval of the City Council of the City of Bridge City, Texas, acting as the City Council at a City Council meeting.

The herein established fee shall be collected at the same time that water, sewer, and garbage fees are collected by the City of Bridge City, beginning October 1, 2019. Said fee shall be listed as a separate charge on the water, sewer, and garbage bill. The failure to pay said fee shall be considered a debt to the City and the City shall have the right to terminate all water, sewer, and garbage services for the failure to pay said fee.

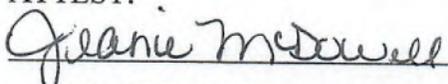
If any section or subsection, clause, sentence, or paragraph of this Ordinance shall be found illegal, invalid, or void by any Court of competent jurisdiction, then such findings shall not affect the remaining portions of this Ordinance, but the same shall be valid and in effect, it being the expressed intention of the City Council of the CITY OF BRIDGE CITY, TEXAS, to pass each sentence, clause, paragraph, section, or exhibit individually.

This Ordinance shall become effective ten (10) days after its publication date, in caption form only, after its passage by the City Council of the CITY OF BRIDGE CITY, TEXAS, after its reading at one (1) regularly scheduled City Council meeting of the CITY OF BRIDGE CITY, TEXAS, such passage to be within ninety (90) days of the reading hereof.

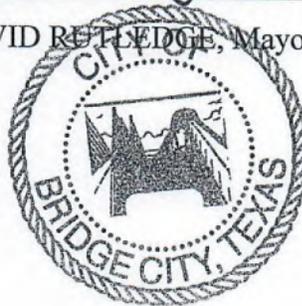
PASSED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS,
this 3rd day of September 2019.



DAVID RUTLEDGE, Mayor

ATTEST:


JEANIE MCDOWELL, City Secretary





PAUL M. FUKUDA, City Attorney

Municipal Jury Fund

FUNCTION:

or 134.103 of the Local Government Code to the municipal jury fund maintained in the municipal treasury, and as required by Section 134.151 may be used by a municipality only to fund juror reimbursements and otherwise finance jury services.

CITY OF BRIDGE CITY

260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

MUNICIPAL JURY FUND SUMMARY

Municipal Jury Fund Revenues	<u>\$</u>	<u>50</u>
Municipal Jury Fund Expenditures	<u>\$</u>	<u>50</u>
Surplus/(Deficit)	<u>\$</u>	<u>-</u>

Estimated beginning balance at 10/01/21 - \$200

Fund balances in this fund are restricted and must be used for specific uses only. If fund balance use is not noted in this budget, then Council must authorize any expenditures.

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

30 -MUNICIPAL JURY FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>39.65</u>	<u>50.00</u>	<u>50.00</u>	<u>115.88</u>	<u>150.00</u>	<u> </u>
*** TOTAL REVENUES ***	===== 39.65 =====	===== 50.00 =====	===== 50.00 =====	===== 115.88 =====	===== 150.00 =====	===== =====
EXPENDITURE SUMMARY						
90 MUNICIPAL JURY FUND	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>0.00</u>	<u>150.00</u>	<u> </u>
*** TOTAL EXPENDITURES ***	===== 0.00 =====	===== 50.00 =====	===== 50.00 =====	===== 0.00 =====	===== 150.00 =====	===== =====
** REVENUES OVER (UNDER) EXPENDITURES **	===== 39.65 =====	===== 0.00 =====	===== 0.00 =====	===== 115.88 =====	===== 0.00 =====	===== =====

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

30 -MUNICIPAL JURY FUND

REVENUES		PRIOR	----- CURRENT YEAR -----				
		YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED	BUDGET
		ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE

<u>ALL REVENUE</u>							
6315-00	MUNICIPAL JURY FEES	39.62	50.00	50.00	115.73	150.00	_____
6612-00	CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	_____
6712-00	INTEREST INCOME - CD'S	0.00	0.00	0.00	0.00	0.00	_____
6716-00	INTEREST INCOME - CHECKING	0.03	0.00	0.00	0.15	0.00	_____
6801-00	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	_____
6802-00	TRANSFER IN - UTILITY FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	=====
***	TOTAL REVENUES ***	39.65	50.00	50.00	115.88	150.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2021

30 -MUNICIPAL JURY FUND

90 MUNICIPAL JURY FUND

DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
00 NO PROJECTS						
=====						
<u>2 SPECIAL/CONTRACTUAL SER</u>						
890-00-2110 BANK SERVICES	0.00	0.00	0.00	0.00	0.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	
<u>3 SUPPLIES & MATERIALS</u>						
890-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	
<u>7 ADMINISTRATION & OTHER</u>						
890-00-7999 TO BE DESIGNATED AT LATER D	0.00	0.00	0.00	0.00	0.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	
<u>8 INSURANCE & LEGAL SERVI</u>						
890-00-8822 JURY EXPENSE	0.00	50.00	50.00	0.00	150.00	
TOTAL 8 INSURANCE & LEGAL SERVI	0.00	50.00	50.00	0.00	150.00	
<u>9 TRANSFERS OUT</u>						
890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	
890-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	
TOTAL 00 NO PROJECTS	0.00	50.00	50.00	0.00	150.00	
=====						
TOTAL 90 MUNICIPAL JURY FUND	0.00	50.00	50.00	0.00	150.00	
=====						
*** TOTAL EXPENDITURES ***	0.00	50.00	50.00	0.00	150.00	
=====						

*** END OF REPORT ***

Sec. 134.154. COUNTY OR MUNICIPAL JURY FUND. Money allocated under Section [134.101](#), [134.102](#), or [134.103](#) to the county or municipal jury fund maintained in the county or municipal treasury, as applicable, and as required by Section [134.151](#) may be used by a county or municipality only to fund juror reimbursements and otherwise finance jury services.

Added by Acts 2019, 86th Leg., R.S., Ch. 1352 (S.B. [346](#)), Sec. 1.05, eff. January 1, 2020.

**CAPITAL
PROJECTS
AND
GRANTS
FUNDS**

CITY OF BRIDGE CITY, TEXAS
260 Rachal - Post Office Box 846 - Bridge City, Texas 77611

2021 - 2022 BUDGET YEAR

CAPITAL PROJECT AND GRANT FUNDS

These funds are noted in the Budget for informational purposes only.

Capital Projects and Grants budgets are approved by Ordinance when accepted for funding.

CAPITAL PROJECTS FUND:

Fund 4 - Series 2014 Projects Fund:

The City of Bridge City issued certificates of obligation in the amount of \$1,250,000 in June 2014 for the purpose of paying, in whole or in part, contractual obligations to be incurred for (i) professional services including those provided by engineers, map makers, attorneys for an appeal by the City of the Federal Emergency Management Agency's DFIRM maps or mapping and related professional services as to the establishment of flood plain elevations for the City, (ii) design, construction, development, redevelopment, improvement or rehabilitation and equipping of water and wastewater system improvements for the City, and (iii) the cost of issuance of the Certificates including professional services for financial advisory, legal counsel and related professional services and, if applicable, municipal bond insurance.

Fund 6 - Series 2018 Projects Fund

The City of Bridge City issued certificates of obligation in the amount of \$1,965,000 in July 2018 for the purpose of paying, in whole or in part, contractual obligations to be incurred for design, construction, development, redevelopment, improvement or rehabilitation and equipping (i) water and wastewater system improvements for the City, including but not limited to, improvements for the wastewater treatment plant and collection facilities and repairs and improvements to the automatic water meter reading system, (ii) professional services for engineering, architectural, surveying, geotechnical, auditing, financial advisory, legal counsel and (vi) cost of issuance of the Certificates and , if applicable, municipal bond insurance.

GRANT FUNDS:

**Fund 14 - Texas Community Development Block Grant - Disaster Recovery (Hurricane Harvey)
Infrastructure - TxCDBG - GLO Contract No. 20-065-153-C929**

The City of Bridge City was awarded \$2,034,182.54 to reconstruct the water well at Sunnyside, install a chlorination building and permanent gas generator and complete all associated appurtenances. The grant will also be to deep widen and regrade named ditches and complete all associated appurtenances.

**Fund 21 - 2019 - 2020 Texas Community Development Block Grant
TxCDBG Contract No. 7219050**

The City of Bridge City was awarded \$275,000 in support of sewer system improvements. Contractor shall replace deteriorated yard lines to reduce excessive inflow and infiltration. Contractor shall install sewer yard lines, boring, and all related appurtenances. TxCDBG shall not fund a yard service line on private property to a household that does not qualify as low-to-moderate-income. City contribution \$55,000.

**Fund 32 - Texas Community Development Block Grant - Disaster Recovery (Hurricane Harvey)
Acquisition - TxCDBG - GLO Contract No. 20-066-025-C202**

The City of Bridge City was awarded \$1,566,004 to provide an acquisition program for approx. 9 residential dwellings affected by Hurricane Harvey. Properties acquired may be used for green space or for an eligible use as defined in the Federal Register and the General Land Office.

Other Grants in Progress:

FEMA - Public Assistance for Hurricane Harvey Disaster

- Culverts at David / Jeannette / Franklin / Warner Ext - in Progress
- Road Repairs - currently in the appeal process

Hurricane Harvey Section 404 Hazard Mitigation Grant Program - Flood & Drainage Study & Improvement
(Major Outfall Ditches)

FEMA - Public Assistance for Hurricane Laura Disaster

FEMA - Public Assistance for Hurricane Delta Disaster

FEMA - Public Assistance for Winter Storm Uri 2021

TDEM - American Rescue Place Act (CLFRF)

Various Small Grants for the Police Department



Property Tax Calculation Information

CITY OF BRIDGE CITY
TAX LEVIES AND COLLECTIONS
FIFTEEN (15) YEAR SUMMARY

YEAR	FISCAL YEAR	ASSESSED VALUATION	TAX RATE PER \$100	AMOUNT LEVIED	TOTAL COLLECTIONS	PERCENT COLLECTED
2006	09/30/07	\$ 216,096,774	0.55800	\$ 1,205,820	\$ 1,157,489	95.99%
2007	09/30/08	\$ 255,615,147	0.50302	\$ 1,285,795	\$ 1,239,733	96.42%
2008	09/30/09	\$ 279,899,384	0.48700	\$ 1,363,110	\$ 1,329,323	97.52%
2009	09/30/10 *	\$ 172,300,411	0.48700	\$ 839,103	\$ 812,742	96.86%
2010	09/30/11	\$ 302,563,265	0.47775	\$ 1,445,496	\$ 1,405,945	97.26%
2011	09/30/12	\$ 316,718,395	0.47775	\$ 1,513,122	\$ 1,468,427	97.05%
2012	09/30/13	\$ 325,861,191	0.48700	\$ 1,586,944	\$ 1,541,605	97.14%
2013	09/30/14	\$ 333,856,707	0.48345	\$ 1,614,030	\$ 1,562,254	96.79%
2014	09/30/15	\$ 342,391,909	0.47807	\$ 1,636,873	\$ 1,579,442	96.49%
2015	09/30/16	\$ 351,377,804	0.49920	\$ 1,754,078	\$ 1,691,112	96.41%
2016	09/30/17	\$ 360,187,392	0.52000	\$ 1,872,974	\$ 1,812,284	96.76%
2017	09/30/18	\$ 383,276,923	0.52000	\$ 1,993,040	\$ 1,924,876	96.58%
2018	09/30/19	\$ 376,061,543	0.54700	\$ 2,057,057	\$ 1,984,546	96.48%
2019	09/30/20	\$ 407,104,968	0.55350	\$ 2,253,326	\$ 2,189,021	97.15%
2020	^ 06/30/21	\$ 423,213,585	0.54058	\$ 2,287,808	\$ 2,207,159	96.47%

* Hurricane Ike flooded all but 16 homes in Bridge City - Values dropped more than 60%

^ Not a full collection year

2021 - 2022

	2021 - 2022	2020 - 2021	Difference
TOTAL CERTIFIED TAXABLE VALUES FOR 2021 - 2022	\$ 510,817,079	\$ 446,237,443	\$ 64,579,636
2021 Tax Ceilings (Over 65 & Disabled)	\$ 76,875,665	\$ 67,172,394	\$ 9,703,271
TOTAL FREEZE ADJUSTED TAXABLE VALUES	\$ 433,941,414	\$ 379,065,049	\$ 54,876,365

	TAX RATE	2021 - 2022 COLLECTIONS	2020 - 2021 COLLECTIONS	
Needed to satisfy bonded indebtedness (Interest & Sinking)	0.16374%	\$ 710,536	\$ 590,887	\$ 119,649
Needed for Maintenance & Operations	0.35995%	\$ 1,561,972	\$ 1,458,263	\$ 103,709
Proposed for 2021 - 2022 Taxing Purposes	0.52369%	\$ 2,272,508	\$ 2,049,150	\$ 223,358

Property Taxes	Adopted Rate 2018	Adopted Rate 2019	Adopted Rate 2020	Priliminary			
				Voter Approval 2021 8%	No New Rev 2021	Proposed Rate 2021	Voter Approval 2021 3.5%
Average Homestead Value	\$ 127,186	\$ 138,547	\$ 144,809	\$ 158,562	\$ 158,562	\$ 158,562	\$ 158,562
General Exemptions Avail.	25,437	27,709	28,962	31,712	31,712	31,712	31,712
Average Taxable Value	101,749	110,838	115,847	126,850	126,850	126,850	126,850
Tax Rate (per \$100)	0.54700	0.55350	0.54058	0.54821	0.48922	0.52369	0.52019
Tax	\$ 556.57	\$ 613.49	\$ 626.25	\$ 695.40	\$ 620.57	\$ 664.30	\$ 659.86
Average Homestead Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Exemptions Avail.	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Average Taxable Value	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Tax Rate (per \$100)	0.54700	0.55350	0.54058	0.54821	0.48922	0.52369	0.52019
Tax	\$ 437.60	\$ 442.80	\$ 432.46	\$ 438.57	\$ 391.38	\$ 418.95	\$ 416.15

**21 - 22 TAX RATE CALCULATIONS
BASED ON 100% COLLECTION**

PROPOSED

Current taxable values (20 - 21) (Adjusted for Freeze)	2017 Tax Ceiling 2018 Tax Ceiling 2019 Tax Ceiling 2020 Tax Ceiling 2021 Tax Ceiling	2020 - 2021 No New Revenue 2020 - 2021 Voter Approval Rate 2020 - 2021 Adopted Rate	Over 65 & Disabled Tax Freeze went into effect 2007 - 2008
	204,144 213,099 227,394 243,781 261,926	.53630 .54059 .54058	
Current tax rate (20 - 21)			
Tax Revenue			

PROPOSED

Current Taxable Values for 20 - 21	\$ 379,269,252	X	0.0054058%	=	\$ 2,050,254
Certified Taxable Values for 21 - 22	\$ 433,941,414	X	0.0052369%	=	\$ 2,272,508
Difference	\$ 54,672,162			=	\$ 222,254
Proposed Rate	0.0052369%		14.42% Increase in Values		

	% over Current Rate	1.41%	-3.77%	-3.12%	16.37%
Tax Rates:					
2020 - 2021	2021 - 2022				
Current	VAR - 3.5%	VAR - 8%	VAR - 3.5%	Proposed	De Minimis
% over No New Revenue (Effective) Rate	12.06%	12.06%	6.33%	7.05%	28.59%
0.0054058	0.0054821	0.0054821	0.0052019	0.0052369	0.0062908
	8% - Disaster		3.50%		
Total Tax Rates:	0.0016374	0.0016374	0.0016374	0.0016374	0.0016374
Debt Rate (I & S)					
Income for Debt	\$ 710,536	710,536	710,536	710,536	710,536
M & O Rate (General Fund)	0.0038470	0.0038447	0.0035645	0.0035995	0.0046534
Income for General Fund	1,459,049	1,668,375	1,546,784	1,561,972	2,019,303
Tax Ceilings for over 65/Disabled					
Total Income for General Fund	\$ 1,459,049	1,668,375	1,546,784	1,561,972	2,019,303
Total Revenue From Taxes	\$ 2,050,254	\$ 2,378,910	\$ 2,257,320	\$ 2,272,508	\$ 2,729,839
Difference in Current Year	\$ -	\$ 328,657	\$ 207,066	\$ 222,254	\$ 679,585
At 96% Collections (Budget)	\$ 69,767	\$ 315,510	\$ 198,783	\$ 213,364	\$ 652,402

PROPERTY TAX IMPACT ON AVERAGE HOMESTEAD

	2020	2021	2021	2021	2021
	Current	NNR	8%	3.50%	Proposed
Average Homestead Market Value	\$ 144,809	\$ 158,562	\$ 158,562	\$ 158,562	\$ 158,562
General Exemptions Available	28,962	31,712	31,712	31,712	31,712
Average Taxable Value	115,847	126,850	126,850	126,850	126,850
Tax Rate (per \$100)	0.0054058	0.0048922	0.0052019	0.0052369	0.0062908
Tax	\$ 626.25	\$ 620.57	\$ 695.40	\$ 659.86	\$ 797.99
Change in Taxes to be Paid		\$ (5.67)	\$ 69.16	\$ 33.61	\$ 38.05
					\$ 171.74
If Homestead Value Remained Same	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Exemptions Available	20,000	20,000	20,000	20,000	20,000
Average Taxable Value	80,000	80,000	80,000	80,000	80,000
Tax Rate (per \$100)	0.0054058	0.0048922	0.0052019	0.0052369	0.0062908
Tax	\$ 432.46	\$ 391.38	\$ 438.57	\$ 418.95	\$ 503.26
Change from Current Year		\$ (41.09)	\$ 6.10	\$ (13.51)	\$ 70.80

NOTICE OF PUBLIC HEARING ON INCREASE

A tax rate of \$0.52369 per \$100 valuation has been proposed by the governing body of City of Bridge City, Texas.

PROPOSED TAX RATE	\$0.52369 per \$100
NO-NEW-REVENUE TAX RATE	\$0.48922 per \$100
VOTER-APPROVAL TAX RATE	\$0.54821 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for City of Bridge City, Texas from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that City of Bridge City, Texas may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Bridge City, Texas is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 7, 2021 AT 06:00 PM AT Bridge City - City Hall, 260 Rachal Ave, Bridge City, TX 77611.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Bridge City, Texas is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Bridge City City Council of City of Bridge City, Texas at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:	Aaron Roccaforte, Mayor Pro-Tem	Mike Reed, Place 2
	Tammi Fissette, Place 3	David Rutledge, Mayor
	Danny Harrington, Place 4	Lucy Fields, Place 6

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Terri Gauthier, Place 5

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Bridge City, Texas last year to the taxes proposed to be imposed on the average residence homestead by City of Bridge City, Texas this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.54058	\$0.52369	decrease of \$-0.01689, or -3.12%
Average homestead taxable value	\$115,847	\$126,850	increase of \$11,003, or 9.50%
Tax on average homestead	\$626.25	\$664.30	increase of \$38.05, or 6.08%
Total tax levy on all properties	\$2,054,433	\$2,272,508	increase of \$218,075, or 10.61%

For assistance with tax calculations, please contact the tax assessor for City of Bridge City, Texas at 409-882-7989 or kfisher@co.orange.tx.us, or visit BridgeCityTex.com for more information.

2021 Tax Rate Calculation Worksheet

Date: 07/30/2021 08:28 AM

Taxing Units Other Than School Districts or Water Districts

City of Bridge City, Texas

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$446,237,443
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$67,172,394
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$379,065,049
4. 2020 total adopted tax rate.	\$0.54058/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$1,452,873

B. 2020 values resulting from final court decisions:	\$1,248,670
C. 2020 value loss. Subtract B from A. ³	\$204,203
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$204,203
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$379,269,252
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$5,425
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$2,211,795
C. Value loss. Add A and B. ⁵	\$2,217,220
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$2,217,220
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$377,052,032
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$2,038,267
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$4,180

decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$2,042,447
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$510,817,079
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$510,817,079
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$76,875,665
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$433,941,414
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$16,454,626
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$16,454,626
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$417,486,788
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.48922/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.38470/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$379,269,252
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,459,048
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$2,667
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$2,667
E. Add Line 30 to 31D.	\$1,461,715
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$417,486,788
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.35012/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p> <p>\$0.00000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.00000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.00000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.00000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.00000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.00000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.35012/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$636,586 \$0.15248
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.50260
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.52019/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.54280/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$753,793</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$753,793</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$21,900
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$731,893
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>103.00%</p> <p>100.00%</p> <p>100.00%</p> <p>100.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$710,575
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$433,941,414
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.16374/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.70654/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.70654/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$687,064
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$433,941,414
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.15833/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.48922/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.48922/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.70654/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.54821/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$433,941,414
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.00000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.54821/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.00000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.00000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.00000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.54821/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.35012/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$433,941,414
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.11522
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.16374/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.62908/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.48922/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.54821/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.62908/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

_____ Date

Salaries & Wages Information

FY 2021 - 2022		TMRS 3 months @ 14.29 + 1.03% for Buy Back		4%		REGULAR SALARY		COUNCIL/ALTY/JUDGE		PART TIME WORKERS		OVERTIME		TOTAL WAGES	
08/19/2021		20-21 RATE		21-22 RATE		SALARY		RATES		WORKERS		**			
POSITION		RATE		RATE		SALARY		RATES		WORKERS		**			
10 ADMINISTRATION															
1	Mayor						(Employee per IRS)	4,200.00							4,200.00
2	PL.6 Council Member						(Employee per IRS)	2,400.00							2,400.00
3	PL.5 Council Member						(Employee per IRS)	2,400.00							2,400.00
4	PL.4 Council Member						(Employee per IRS)	2,400.00							2,400.00
5	PL.3 Council Member						(Employee per IRS)	2,400.00							2,400.00
6	PL.2 Council Member						(Employee per IRS)	2,400.00							2,400.00
7	PL.1 Mayor Pro-Tem						(Employee per IRS)	2,400.00							2,400.00
	Overlap in Council							475.00			(Mayor \$175, 3 Council @ \$100)				475.00
	TOTAL COUNCIL ALLOW						-	19,075.00			-				19,075.00
11 PERSONNEL															
9	Director of Personnel / Purchasing	28.20		29.33			61,002.24								61,002.24
	TOTAL SALARIES & WAGES						61,002.24				-				61,002.24
12 CITY MANAGER															
10	City Manager	55.80		58.03			120,706.56								120,706.56
	* Jerry carrying own insurance - on Medicare (8,085.60 added to salary)														
	TOTAL SALARIES & WAGES						120,706.56				-				120,706.56
13 CITY SECRETARY															
11	City Secretary	32.69		34.00			70,715.01								70,715.01
	TOTAL SALARIES & WAGES						70,715.01				-				70,715.01
14 COURT															
12	Court Clerk	20.34		21.15			43,999.49								43,999.49
13	Court Clerk	20.34		21.15			43,999.49								43,999.49
	Overtime												1,000.00		1,000.00
	TOTAL SALARIES & WAGES						87,998.98				-		1,000.00		88,998.98
15 CITY ATTORNEY															
14	City Attorney	3,460.27		3,598.68											43,184.17
	PER MONTH														
	TOTAL SALARIES & WAGES						-							43,184.17	43,184.17

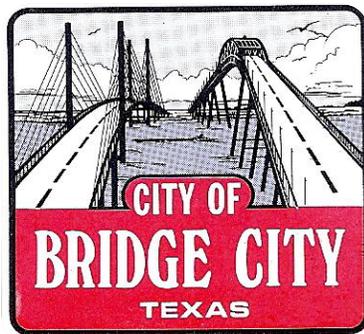
	FY 2021 - 2022 TMRS 3 months @ 15.05% 9 months 08/19/2021	EMPLOYER (CITY) EXPENSE (7.65%) SOCIAL SECURITY **	GROUP HEALTH DENTAL/LIFE 614.46/ 650 H 29.33 / 32 D 8.31 / 9 L (10 mo @ \$653 / 2 mo @ \$700)	TMRS RETIREMENT (3 @ 15.05%) **	2 to 1 (9 @ 14.29% + 1.03 % for Buy Back)	NOT INCLUDED IN PAYROLL	
						Non-Patrol Officers CLEANING ALLOW	Patrol Officers CLEANING ALLOW
	POSITION				TOTAL EXPENSE		
10	ADMINISTRATION						
1	Mayor	321.30				4,521.30	
2	PL.6 Council Member	183.60				2,583.60	
3	PL.5 Council Member	183.60				2,583.60	
4	PL.4 Council Member	183.60				2,583.60	
5	PL.3 Council Member	183.60				2,583.60	
6	PL.2 Council Member	183.60				2,583.60	
7	PL.1 Mayor Pro-Item Overlap in Council	36.34				511.34	
	TOTAL COUNCIL ALLOW	1,459.24	-	-	-	20,534.24	-
9	PERSONNEL Director of Personnel / Purchasing	4,671.26	7,930.00	9,313.52		82,977.02	
	TOTAL SALARIES & WAGES	4,671.26	7,930.00	9,313.52		82,977.02	-
10	CITY MANAGER City Manager	9,973.04	456.00	19,884.16		160,679.76	
	* Jerry carrying own insurance - on M						
	TOTAL SALARIES & WAGES	9,973.04	456.00	19,884.16		160,679.76	-
11	CITY SECRETARY City Secretary	5,593.30	9,636.00	11,151.87		99,496.17	
	TOTAL SALARIES & WAGES	5,593.30	9,636.00	11,151.87		99,496.17	-
12	COURT Court Clerk	3,425.63	7,930.00	6,829.99		62,965.11	
13	Court Clerk	3,388.91	9,636.00	6,756.78		64,081.18	
	Overtime	76.50		152.53		1,229.03	
	TOTAL SALARIES & WAGES	6,891.04	17,566.00	13,739.30		128,275.31	-
14	CITY ATTORNEY City Attorney	3,303.59	-	-		46,487.76	
	TOTAL SALARIES & WAGES	3,303.59	-	-		46,487.76	-

	FY 2021 - 2022 TMRS 3 months @ 15.05% 9 months 08/19/2021	EMPLOYER (CITY) EXPENSE				2 to 1		NOT INCLUDED IN PAYROLL												
		(7.65%) SOCIAL SECURITY	(9 @ 14.29%) + 1.03 % for Buy Back GROUP HEALTH DENTAL / LIFE	(3 @ 15.05%) TMRS RETIREMENT	TOTAL EXPENSE	Non-Patrol	Patrol	Officers	Officers											
						CLEANING ALLOW	CLEANING ALLOW	CLEANING ALLOW	CLEANING ALLOW											
	17 MUNICIPAL JUDGES																			
36	Municipal Judge	1,109.86	-	-	15,617.86															
37	Associate Judge	310.55	-	-	4,370.05															
	TOTAL SALARIES & WAGES	1,420.41	-	-	19,987.91															
	20 STREETS & DRAINAGE																			
38	Lt. Equipment Operator II	3,147.30	7,930.00	6,275.06	58,493.58															
39	Hvy. Equipment Operator I	4,071.99	7,930.00	8,118.69	73,349.29															
40	Lt. Equipment Operator II	3,128.94	7,930.00	6,238.46	58,198.62															
41	Assist. St. & Dr. Super. (added 1.74)	5,258.21	7,930.00	10,483.78	92,406.81															
42	Mechanic	4,109.68	7,930.00	8,193.83	73,954.76															
43	Lt. Equipment Operator I / CC/SC	3,274.88	7,930.00	6,529.43	60,543.24															
44	Street & Drainage Super/ (added .39)	6,218.75	7,930.00	12,398.89	107,898.52															
45	Lt. Equipment Operator I	3,274.88	7,930.00	6,529.43	60,543.24															
46	Hvy. Equipment Operator II	3,940.29	7,930.00	7,856.11	71,233.44															
47	Lt. Equipment Operator II	3,142.71	7,930.00	6,265.91	58,419.84															
	Overtime - Streets	382.50		762.63	6,145.13															
	TOTAL SALARIES & WAGES	39,950.14	79,300.00	79,652.23	721,126.47															
	22 FINANCE/ACCT PAY/PAYROL																			
48	Financial Assistant	4,170.35	7,930.00	8,314.81	74,929.56															
49	Director of Finance	5,524.45	7,930.00	11,014.59	96,684.05															
	Retirement	3,454.13		6,886.81	55,492.94															
	Overtime	38.25		76.26	614.51															
	TOTAL SALARIES & WAGES	13,187.18	15,860.00	26,292.47	227,721.06															
	24 ANIMAL CONTROL																			
50	Animal Control Officer	3,204.69	7,930.00	6,389.48	59,415.57															
	Overtime	726.75		1,448.99	11,675.74															
	TOTAL SALARIES & WAGES	3,931.44	7,930.00	7,838.47	71,091.31															

	FY 2021 - 2022 TMRS 3 months @ 15.05% 9 months 08/19/2021	EMPLOYER (CITY) EXPENSE				2 to 1		NOT INCLUDED IN PAYROLL	
		SOCIAL SECURITY (7.65%)	GROUP HEALTH (9 @ 14.29%) + 1.03 % for Buy Back	TMRS RETIREMENT (8 @ 15.05%)	TOTAL EXPENSE	Non-Patrol Officers CLEANING ALLOW	Patrol Officers CLEANING ALLOW		
	POSITION		DENTAL/LIFE						
56	UTILITY ADMINISTRATION Utility Clerk / Financial Assistant	3,558.99	9,636.00	7,095.87	66,813.55				
57	Utility Clerk	3,384.32	9,636.00	6,747.63	64,007.44				
	Overtime								
	TOTAL SALARIES & WAGES	6,943.31	19,272.00	13,843.50	130,820.98				
	41 PUBLIC WORKS DIRECTOR								
59	Public Works Director	8,156.22	9,636.00	16,261.79	140,671.22				
	TOTAL SALARIES & WAGES	8,156.22	9,636.00	16,261.79	140,671.22				
	42 WATER								
60	Heavy Equip. Operator I	4,466.74	9,636.00	8,905.74	81,397.22				
61	Lt. Equipment Oper II	3,133.53	7,930.00	6,247.61	58,272.36				
62	Utility Superintendent	7,026.56	9,636.00	14,009.49	122,522.46				
63	Lt Equipment Oper II	3,128.94	7,930.00	6,238.46	58,198.62				
64	Assistant Utility Superintendent	5,749.08	9,636.00	11,462.46	101,998.88				
65	Heavy Equip. Operator I	4,415.32	7,930.00	8,803.23	78,865.20				
66	Heavy Equip. Operator II	4,131.33	7,930.00	8,237.01	74,302.65				
	Overtime	1,530.00		3,050.50	24,580.50				
	TOTAL SALARIES & WAGES	33,581.50	60,628.00	66,954.49	600,157.89				
	48 WW TREATMENT PLANT								
67	Plant Operator	5,433.32	7,930.00	10,832.91	95,220.05				
68	Assist. Plant Operator	4,379.40	9,636.00	8,731.62	79,994.14				
69	Lt. Equipment Operator II	3,216.15	7,930.00	6,412.54	59,599.71				
	Retirement Hours	1,111.82		2,216.74	17,862.16				
	Overtime	765.00		1,525.25	12,290.25				
	TOTAL SALARIES & WAGES	14,905.70	25,496.00	29,718.85	264,966.30				
	TOTAL UTILITY FUND	63,586.73	115,032.00	126,778.63	1,136,596.40				
	GRAND TOTALS	298,488.41	460,946.00	579,805.88	5,241,049.57	5,400.00	9,000.00		

** ITEMS ARE EFFECTED BY A RA

5,241,049.57



Bridge City City Council

CITY OF BRIDGE CITY COUNCIL MEMBERS
2 Year Terms

Name	Position	Term Expires	Occupation
David Rutledge	Mayor	2022	Retired Mechanical Engineer
Aaron Roccaforte	Mayor Pro-Tem	2023	Local Business Owner
Mike Reed	Council Member, Place 2	2022	School Bus Driver - BCISD
Tammi Fisette	Council Member, Place 3	2023	Tax Office Clerk
Danny Harrington	Council Member, Place 4	2022	Machinist
Terri Gauthier	Council Member, Place 5	2023	Local Business Owner
Lucy Fields	Council Member, Place 6	2022	Retired School Counselor

Terms expire in May of each year.

GLOSSARY OF TERMS

GLOSSARY

A

Accounts Payable - A liability account reflecting amount of open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable - An asset account reflecting amounts owing to open accounts from private persons or organizations for goods or services furnished by a government.

Accrual Basis of Accounting - Recognition of the financial effects of transactions, events and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

Ad Valorem - Latin for “value of”. Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.

Amortization – Payment of principal plus interest over a fixed period of time.

Appropriation – A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligation for designated purposes.

Arbitrage – The interest earning derived from invested bond proceeds or debt service fund balances.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets – Resources owned or held by a government which has monetary value.

B

Basis of Accounting – The timing method used in the recognition of revenues and expenditures for financial reporting purposes.

Balance Sheet – The basic financial statement, which discloses the assets, liability and equities of an entity at a specific date in conformity with Generally Accepted Accounting Principles (GAAP).

Balanced Budget – Annual financial plan in which expenses do not exceed revenues.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s).

Bonded Debt – The amount of debt of a government, represented by outstanding bonds.

Budget – The official written statement prepared by the City’s staff and approved by the City Council to serve as a plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

Budgetary Control – The control or management of government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriations and available revenues.

Budget Message – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government’s regarding the financial policy for the coming period.

Budgetary Comparisons – Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agree-upon budgetary plan.

Budgetary Control – The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures – Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

C

Capital Assets – Resources having a value of \$5,000 or more and a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Outlays – Expenditures which result in the acquisition of or addition to fixed assets which are individually priced at more than \$5,000.

Cash – Includes currency on hand and demand deposits with banks or other

Cash Basis of Accounting – The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Certificate of Obligations (CO's) – Similar to general obligation bonds except the certificates require no voter approval.

City Council – The current elected official of the City as set forth in the City's Charter.

City Manager – The individual appointed by the City Council who is responsible for the administration of City affairs.

Competitive Bidding – The process following State law requiring that for the purchases of \$50,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

Comprehensive Annual Financial Report (CAFR) – The published results of the City's annual audit.

Contract Obligation Bonds – Long-term debt which places the assets purchased or constructed as a part of the security for the issue.

Contractual Services – The costs related to services performed for the City by individuals, businesses or utilities.

Cost – The amount of money or other consideration exchanged for property or services. Costs may be incurred even before the money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Coverage – The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See Net Revenue Available for Debt Service.

Current – A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

Current Assets – Those assets which are available or can be made available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivables which will be collected within one year.

Current Expense – An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

Current Liabilities – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Revenue – The revenue or resources of a City convertible to cash within a twelve (12) month period.

Current Taxes – Taxes levied and becoming due within one year.

D

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

Debt Limit – The maximum amount of gross or net debt which is legally permitted.

Debt Service – The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Fund Requirement – The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Debt Service Requirement – The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Delinquent Taxes – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

Demand Deposit – Accounts with financial institutions or cash management pools where cash may be deposited or withdrawn at any time without prior notice or penalty.

Depreciation – The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such as asset, and each period is charged with a portion of such cost. Through the process, the entire cost of the asset is ultimately charges off as an expense.

E

Encumbrances – Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise (Utility) Fund – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

Exempt – Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time-off, as partial compensation for overtime hours worked, may be allowed.

Expenditure/Expense – Decreases in net financial resources for the purpose of acquiring goods or services. Expenditures include current or future use of net current assets, debt service, and capital outlays. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

F

FEMA – The Federal Emergency Management Agency of the federal government.

Fiscal Period – Any period at the end of which a government determines its financial position and the results of its operations.

Fiscal Year – A 12 month period to which the annual operating budget applies and at the end of which government determines its financial position and the results of its operations. The City of Bridge City’s fiscal year begins October 1st and ends the following September 30. The term FY 2022 denotes the fiscal year beginning October 1, 2021 and ending September 30, 2022.

Fixed Assets – See Capital Assets.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity) – The difference between fund assets and fund liabilities reported in the City’s governmental funds. For Budget presentation purposes, Fund Balance shall be defined as Undesignated Unrestricted Fund Balance for governmental funds and as Unrestricted Net Assets for proprietary funds.

Fund Type – In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, Trust and Agency.

G

GASB – Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

General Fund – General Operating Fund of the City, accounting for the resources and expenditures related to the generally recognized governmental services provided.

General Ledger – A book, file or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Long-Term Debt – Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

General Obligation Bonds – Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City of Bridge City pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds can not be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

General Revenue – The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise (Utility) Fund is contributed to another non-enterprise fund, such as General Fund. The amounts transferred constitute general revenue of the government.

Generally Accepted Accounting Principles (GAAP) – Uniform standards and guidelines for financial accounting and reporting. GAAP provides a standard by which to measure financial presentations.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five (5) types of governmental funds; the general fund, special revenue funds, debt service funds, capital projects and permanent funds.

Grants – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

I

Improvements – Buildings, other structures, and other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers and highways are sometimes referred to as “betterments”, but the term “improvements” is preferred.

Income – A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Infrastructure – Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

Internal Control – A plan of organization under which employees’ duties are so arranged and records and procedures so designed as to make it possible to exercise effective affective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments – Securities held for the production of income, generally in the form of interest.

L

Levy – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities – Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line Item Budget – The presentation of the City’s adopted budget in a format presenting each Department’s approved expenditure/expense by specific account.

Long-Term Debt – Any un-matured debt that is not a fund liability.

M

Maintenance – The upkeep of physical properties in condition for use of occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Maintenance Item – A request for additional funding to maintain the upkeep of a physical property.

Modified Accrual Basis of Accounting – Under the basis of accounting, revenues are estimated for the fiscal year if they are susceptible to accrual, e.g. amounts can be determined and will be collected within the current period.

N

Net Assets – The difference between fund assets and fund liabilities reported in the City’s proprietary funds.

Net Revenues Available for Debt Service – Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. “Net revenue available for debt service” as thus defined is used to compute “coverage” on revenue bond issues. See **Coverage**. Under the laws of some states and the provisions of some revenue bond indentures, “net revenues available for debt service” for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

Net Working Capital – The excess of current assets over current liabilities.

Non-Exempt – Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

Non-Recurring Revenues – Resources recognized by the City that are unique and occur only one time or without pattern.

O

Object – As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Object Total – Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

Obligations – Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Operational Surplus – The excess of revenues over expenditures, less encumbered funds (encumbrances).

Operating Budget – A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenue estimates).

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

P

Proprietary Fund – See Utility Fund and Internal Service Fund.

R

Reserve – (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Retained Earnings – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Revenues – The yield of sources of income (taxes, licenses, etc.) that a government collects and receives into the treasury.

S

Self-Supporting or Liquidating Debt – Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

Special Assessment – A compulsory levy made against certain properties to defray part of all the cost of a specific improvement of service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

T

Tax Levy – The total amount of taxes imposed by the City of taxable property within its boundaries.

Tax Rate – The dollar rate for taxes levied for each \$100 of assessed valuation.

Transfer – The movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

U

User Based Fee/Charge – A monetary fee or charge placed upon the user of services of the City.

Utility Fund – The fund used to account of operations of the City's water, sanitary sewer and solid waste collection and disposal activities and recycling collection.



John Ishee 2015