

# City Of Bridge City



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**ADOPTED BUDGET  
FOR THE  
FISCAL YEAR ENDING  
SEPTEMBER 30, 2024**

# City of Bridge City, Texas

## Fiscal Year 2023-2024

### Budget Cover Page

### August 15, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$190,258, which is a 8.27 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 \$40,274.

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

**FOR:** Aaron Roccaforte, Council Place 1      Mike Reed, Mayor Pro-Tem  
Bryant Champagne, Council Place 3      David Rutledge, Mayor  
Patty Collins, Council Place 4      Terri Gauthier, Place 5  
Sherby Dixon, Place 6

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	<b>2023-2024</b>	<b>2022-2023</b>
Property Tax Rate:	\$0.46826/100	\$0.48228/100
No-New-Revenue Tax Rate:	\$0.43802/100	\$0.47992/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.30715/100	\$0.32694/100
Voter-Approval Tax Rate:	\$0.46826/100	\$0.48228/100
Debt Rate:	\$0.14414/100	\$0.14599/100

Total debt obligation for City of Bridge City, Texas secured by property taxes:  
\$789,543

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# **Budget Calendar**

**BUDGET CALENDAR  
FOR 2023 - 2024 FISCAL YEAR**

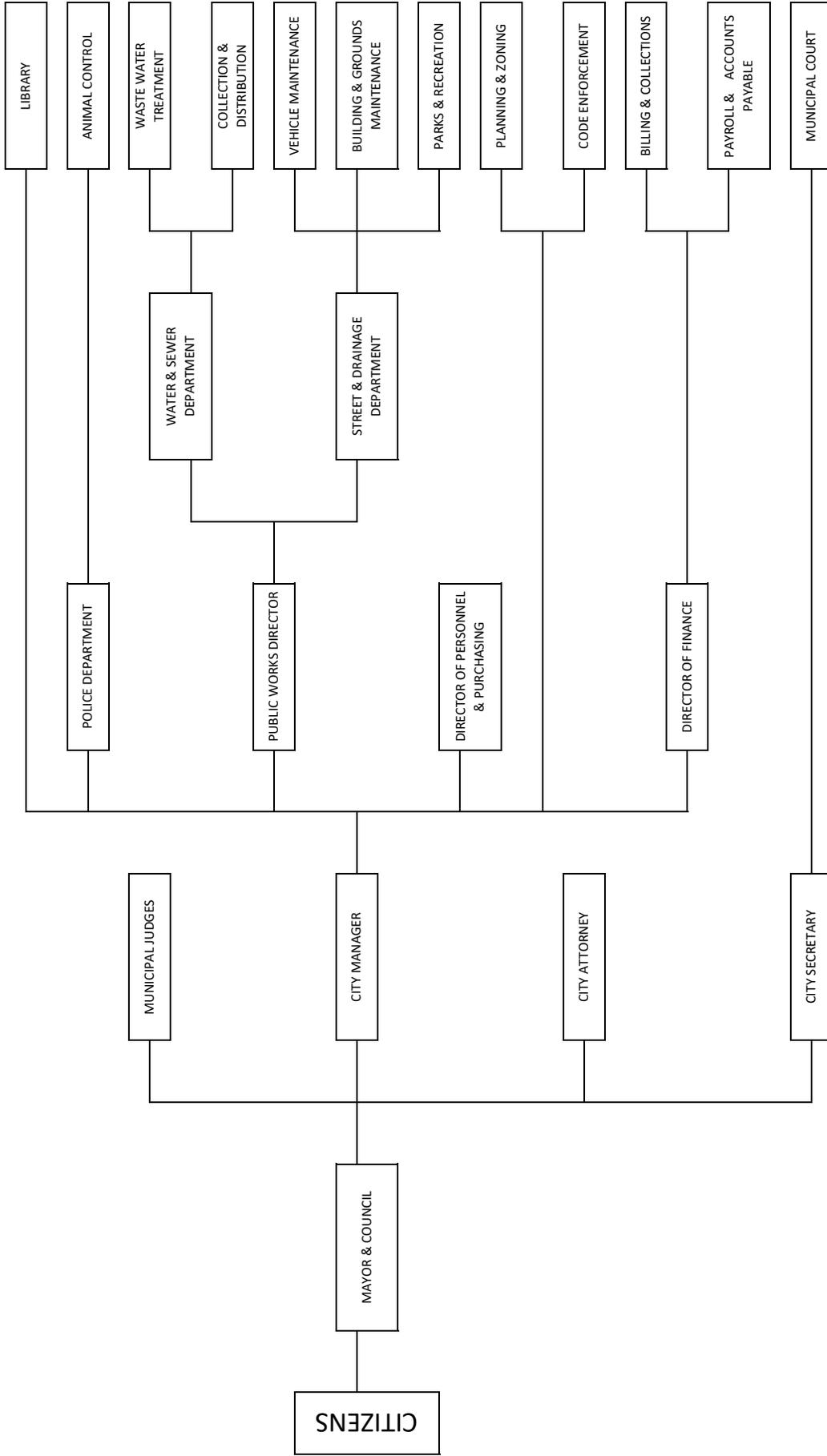
**"IF PROPOSED TAX RATE EXCEEDS THE NO NEW TAX RATE"**

<b>FUNCTION</b>	<b>DATE</b>	<b>TIME</b>
Submission of budget worksheets and memorandums to Department Heads	Tuesday, April 11, 2023	9:00 a.m.
Department Heads turn in personnel changes and requests for the budget	By Friday, May 12, 2023	5:00 p.m.
Department Heads to make appointments with City Manager to discuss & turn in budget requests	By Friday, June 2, 2023	5:00 p.m.
Chief Appraiser to certify appraisal roll for tax rate calculation (Per State)	Tuesday, July 25, 2023	
Workshop - Council and Staff	Monday, July 24, 2023	6:00 p.m.
Workshop - Council and Staff	Tuesday, July 25, 2023	6:00 p.m.
Workshop - Council and Staff	Wednesday, July 26, 2023	6:00 p.m.
Workshop - Council and Staff	Thursday, July 27, 2023	6:00 p.m.
Workshop - Council and Staff	Friday, July 28, 2023	6:00 p.m.
Workshop - Council and Staff ( <b><i>FINAL REVIEW</i></b> )	Monday, July 31, 2023	6:00 p.m.
Presentation of <b>Final Proposed Budget</b> to City Sec.	Monday, July 31, 2023	<b>NO LATER (Per Charter)</b>
OCTAC to submit taxable values to City	By Monday, July 31, 2023	
<b>Schedule Public Hearing for Budget (08/15/23)</b>	<b>Tuesday, August 1, 2023</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Council to vote to place a proposal to adopt a tax rate (Must be recorded &amp; specify rates - per State) &amp; schedule public hearing (09/5/23)</b>	<b>Tuesday, August 1, 2023</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Publication of Notice of Public Hearing for Budget (8/15/23) Also Post on Website</b>	<b>Saturday, August 5, 2023</b>	-----
<b>Publication of notice of hearing on tax increase (9/5/23) - at least 10 days before public hearing (Not in legal or classified section) Post on Website</b>	<b>Saturday, August 26, 2023</b>	-----
<b>Public Hearing on Proposed Budget</b>	<b>Tuesday, August 15, 2023</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Adopt Budget by Resolution</b>	<b>Tuesday, August 15, 2023</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Ratify (record a vote) the Property Tax Revenue Increase in Budget</b>	<b>Tuesday, August 15, 2023</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Public hearing on Tax Rate</b>	<b>Tuesday, September 5, 2023</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Adopt Tax Rate by Ordinance (Record Vote)</b>	<b>Tuesday, September 5, 2023</b>	<b>Regular Council Meeting 6:00 p.m.</b>

**Must Have Quorum At All Meetings!**

# Organizational Chart

**CITY OF BRIDGE CITY  
ORGANIZATIONAL CHART  
2023 - 2024**



# 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 Authorization Documents**

**RESOLUTION NO. 2023-20(R)**

**A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF BRIDGE CITY, TEXAS, FOR THE PERIOD BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024**

**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, 2023** and ending **September 30, 2024**.

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 **15<sup>th</sup> of August, 2023**.

  
\_\_\_\_\_  
DAVID RUTLEDGE, Mayor

ATTEST:

  
\_\_\_\_\_  
JEANIE MCDOWELL, City Secretary



*APPROVED AS TO FORM:*

  
\_\_\_\_\_  
PAUL M. FUKUDA, City Attorney

**PUBLIC NOTICE**

**PUBLIC HEARING NOTICE**

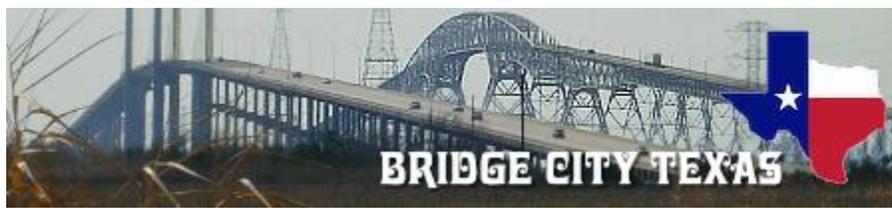
NOTICE IS HEREBY GIVEN AS REQUIRED BY THE CITY OF BRIDGE CITY CHARTER, SECTION 10.04, AND TEXAS LOCAL GOVERNMENT CODE, SECTION 102.0065, THAT A PUBLIC HEARING WILL BE HELD BY THE CITY COUNCIL OF BRIDGE CITY ON TUESDAY, AUGUST 15, 2023, AT 6:00 P.M., AT THE CITY HALL OF BRIDGE CITY, 260 RACHAL, BRIDGE CITY, TEXAS 77611

THE PURPOSE OF THE PUBLIC HEARING WILL BE FOR THE COUNCIL TO HEAR AND CONSIDER PUBLIC COMMENTS REGARDING THE PROPOSED 2023-2024 BUDGET FOR THE CITY OF BRIDGE CITY, TEXAS.

**"THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$190,258 OR 8.27%, AND OF THAT AMOUNT, \$40,274 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR."**

A COPY OF THE PROPOSED BUDGET CAN BE EXAMINED AT [WWW.BRIDGECITYTEX.COM](http://WWW.BRIDGECITYTEX.COM)

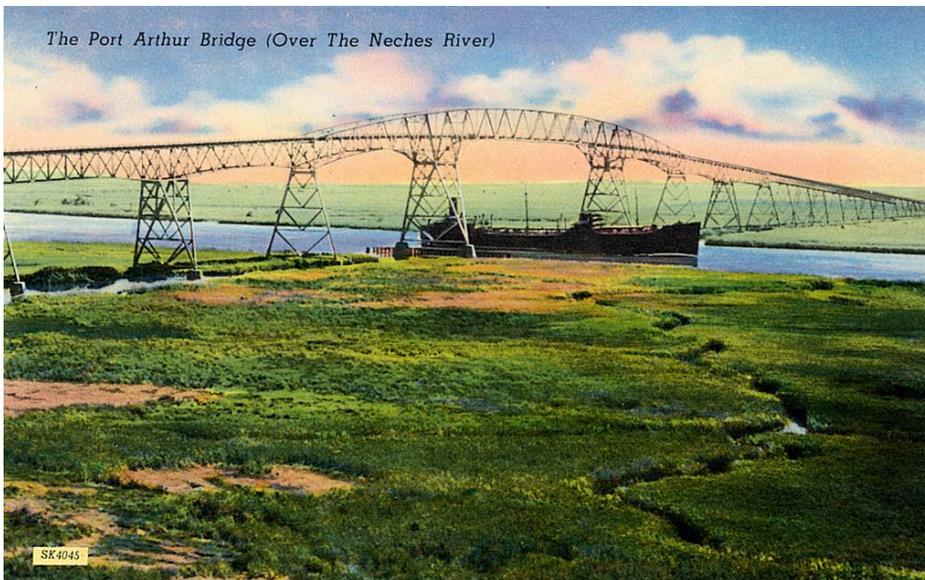
Port Arthur News:  
Aug. 5, 2023  
**PUBLIC HEARING**



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# **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 2023 - 2024 budget, including all funds and transfers is \$12,582,754. Compared to \$11,049,828 budgeted in 2022 - 2023, the budget of all funds has increased by \$1,532,926 over fiscal year 2022 - 2023.

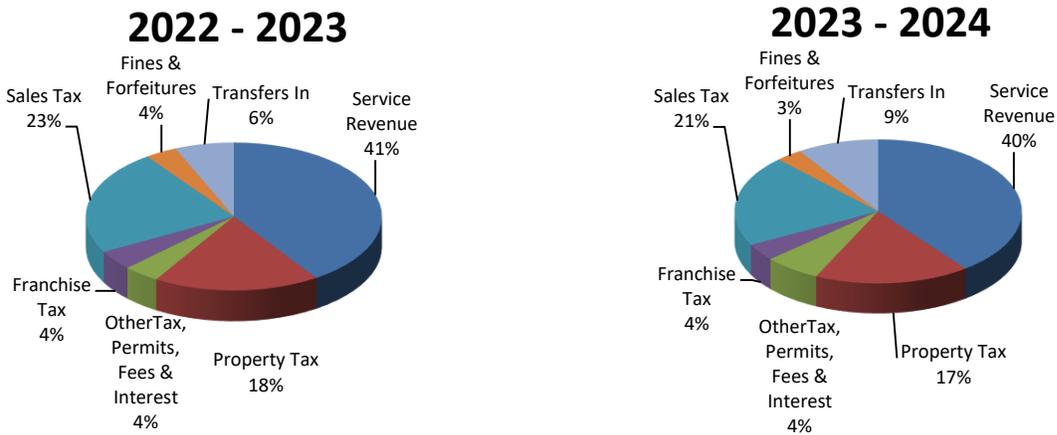
### Revenue

The City of Bridge City's primary source of revenue is property tax. This year \$2,747,500 has been budgeted for all property tax collections. This projection is based on a rate of \$.46826 per \$100 of taxable value and is a \$253,655 increase over the 2022 - 2023 fiscal year levy based on a rate of \$.48228. Sales Tax revenue is expected to remain constant based on last years revenue. The total amount of sales tax budgeted for fiscal year 2023 - 2024 is \$2,300,000.

Other revenues include permits, franchise fees, user fees and municipal court assessments and fines. The total amount of revenue included in the fiscal year 2023 - 2024 budget without transfers is \$11,551,083. This number includes operating revenue and special revenue (restricted) proceeds for all funds. The revenue (without transfers) for major operating funds is \$10,170,595 and with transfers and other financing sources the total revenue expected for fiscal year 2023 - 2024 is \$11,202,266. Which is \$1,143,798 over the 2022 - 2023 Budget. Of this amount \$273,000 is the use of Utility reserves.

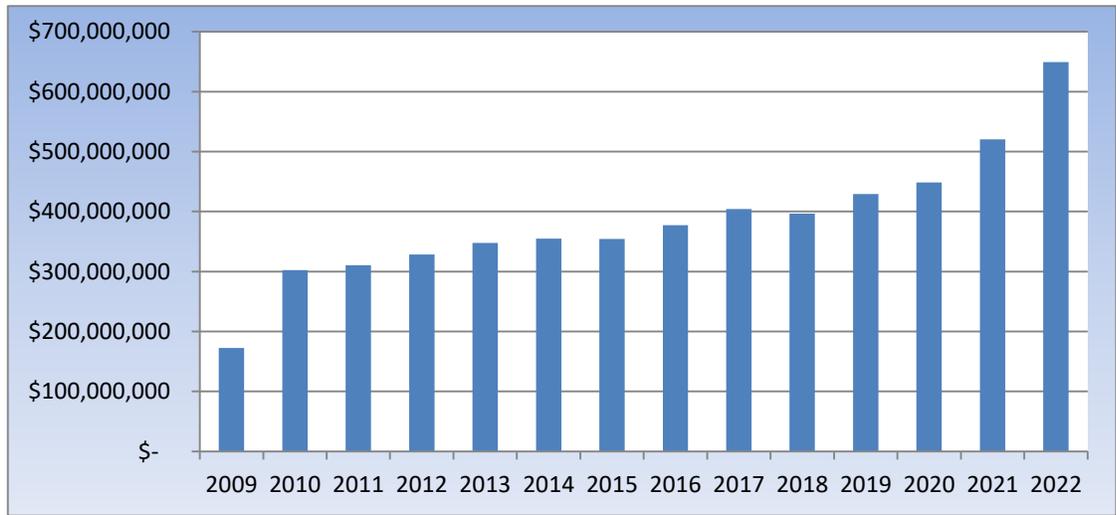
For the fiscal year 2023- 2024, a total of \$4,562,400 has been budgeted for utility sales and other charges for services. Of this amount, \$1,604,000 comes from water sales, \$1,424,000 comes from sewer, and \$1,206,000 comes from sanitation and \$328,400 are from other charges, and fees.

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:

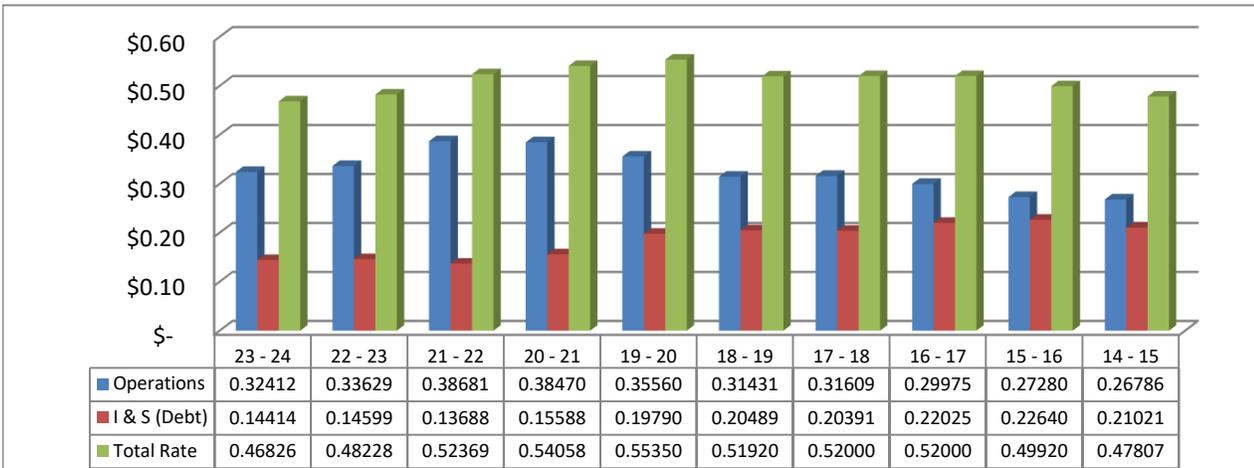


Note: The drop in 2009 values is the result of damages caused by Hurricane Ike that flooded all but approximately 16 homes in Bridge City. The decrease from 2017 to 2018 is a reflection of the damages caused by Hurricane Harvey in August of 2017.

**Proposed Tax Rate**

To meet expectations set by the City of Bridge City Council, the proposed property tax rate of \$.46826 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 \$253.655.

Of the total tax rate, \$.32412 is dedicated to general operations and maintenance (O&M) in the General Fund, and \$.14414 is dedicated to general obligation debt service.



The average single family home value is currently \$197,650 compared to \$175,050 last year. At the proposed property tax rate of \$.46826, the City tax paid on the average single family home will be \$740.41 or a increase of \$65.03 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:

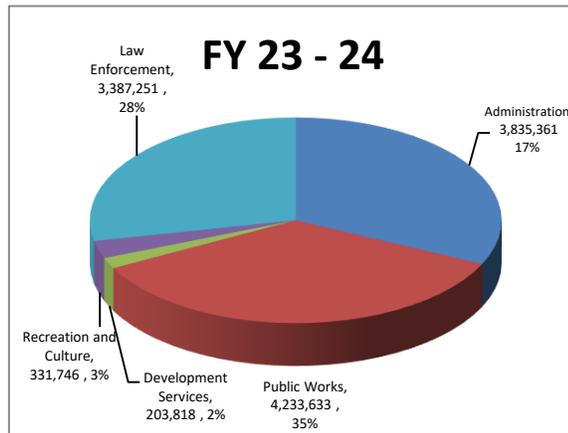
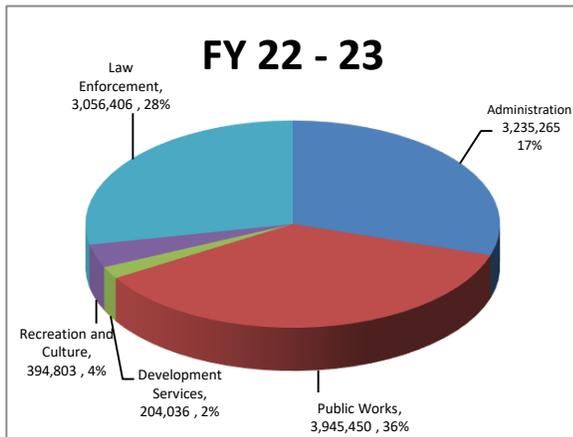
TAX LEVY AND COLLECTION HISTORY						
YEAR	FISCAL YEAR	TAXABLE VALUATION	TAX RATE PER \$100	AMOUNT LEVIED	TOTAL COLLECTIONS	PERCENT
						COLLECTED
2011	09/30/12	\$ 310,702,669	0.47775	\$ 1,513,122	\$ 1,468,427	97.05%
2012	09/30/13	\$ 328,253,921	0.48700	\$ 1,586,944	\$ 1,541,605	97.14%
2013	09/30/14	\$ 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%
2021	09/30/22	\$ 649,522,173	0.52369	\$ 2,504,519	\$ 2,438,572	97.37%
2022	09/30/23	\$ 719,686,275	0.48228	\$ 2,571,644	\$ 2,490,484	96.84%

## 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 2023 - 2024 budget is \$11,991,809 compared with \$10,835,960 originally budgeted for the 2022 - 2023 fiscal year. This is an increase of \$1,155,849. 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 22 - 23	FY 23 - 24	Variance Amount	Variance Percent
Administration	3,235,265	3,835,361	600,096	18.55%
Public Works	3,945,450	4,233,633	288,183	7.30%
Development Services	204,036	203,818	(218)	-0.11%
Recreation and Culture	394,803	331,746	(63,057)	-15.97%
Law Enforcement	3,056,406	3,387,251	330,845	10.82%
Total Operational Costs	10,835,960	11,991,809	1,155,849	10.67%

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:

- 5 -Enterprise Lease Vehicles - \$84,600

### Street and Drainage:

- 4 -Enterprise Lease Vehicles - \$43,000

### Water:

- 4 -Enterprise Lease Vehicles - \$43,000
- 60" Lawnmower - \$8,000
- Dump Truck - \$145,000

### Sewer:

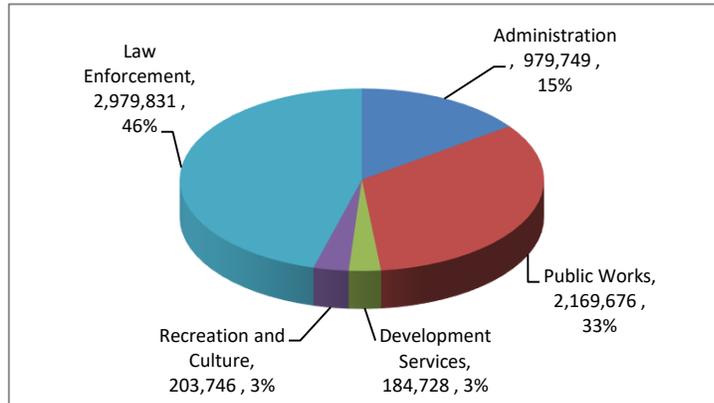
- 1 -Enterprise Lease Vehicles - \$12,100

## Fund Balance and Reserve

There is a Contingency amount of \$54,295 set aside in the budget, that can be used if undesigned 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 \$2.9 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 \$4.2 million. With benefits the total is a cost of \$6.5 million. This number does include salary/wage increase of 3%. The following chart is a break-out by service area across the City:



## Insurance

The total amount in the budget for employee insurance is \$679,859 which is an increase of \$131,803 from last year. Beginning August 2024, the City will offer 50% of family care coverage.

### 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. The City's contributions to TMRS for the year ended September 30, 2022 was \$653,566. The contribution rates for the City will be 17.87% and 20.38% for the budget year 2023 - 2024, with estimated contributions of \$857,040.

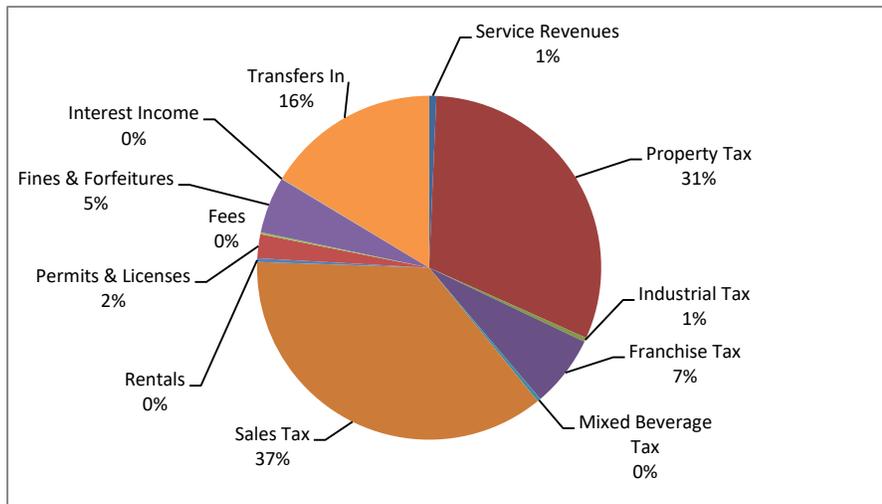
The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the City make contributions monthly. The City's TMRS plan is a 2 to 1 matching ration with a 10 year vesting period. Service eligibility for retirement is age 60 with 10 years of service or any age with 20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

## General Fund

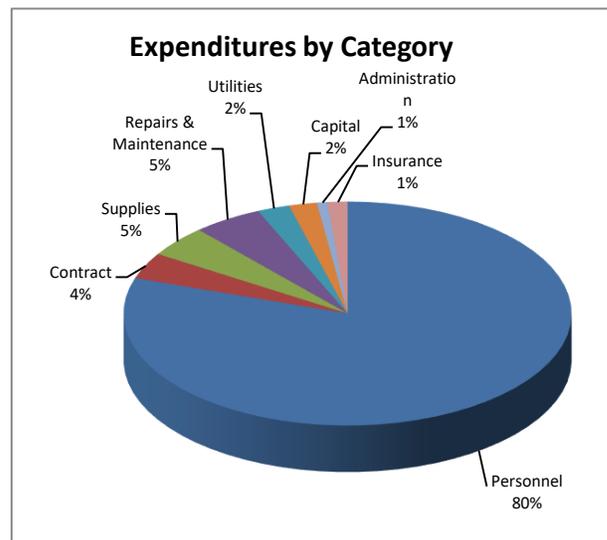
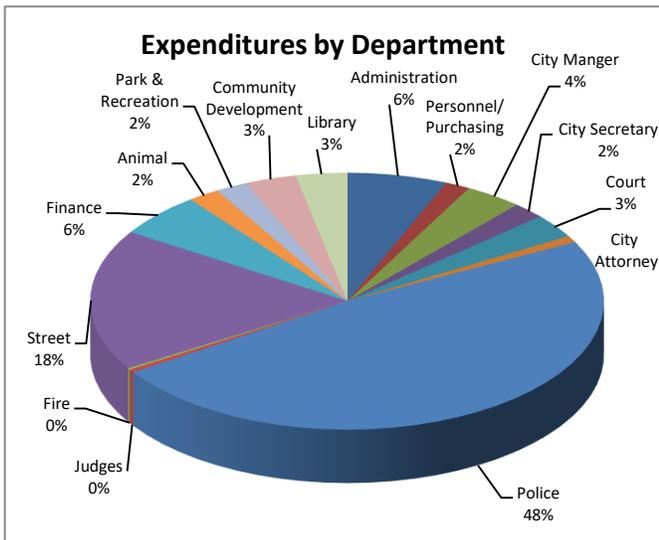
The General Fund is the fund that houses the basic services of municipal government. These services include Police, Streets, Community Development, Parks and Recreation, Municipal Court, Library, Governmental Administration and all internal services. The total amount of expenditures in this fund is \$6,317,366. Without capital, the amount is \$6,189,766.

General Fund revenues and budgeted transfers are estimated at \$6,317,366 for FY 2023 - 2024. This is an increase \$455,625 over FY 2022 - 2023. 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 \$2.3 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:

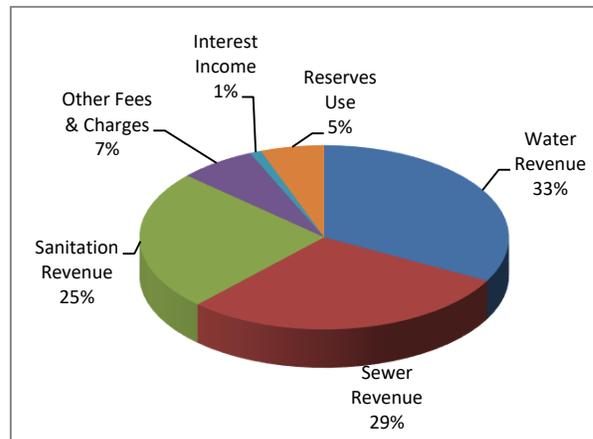


## Utility Fund

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 2023 - 2024 with a \$2.9 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.

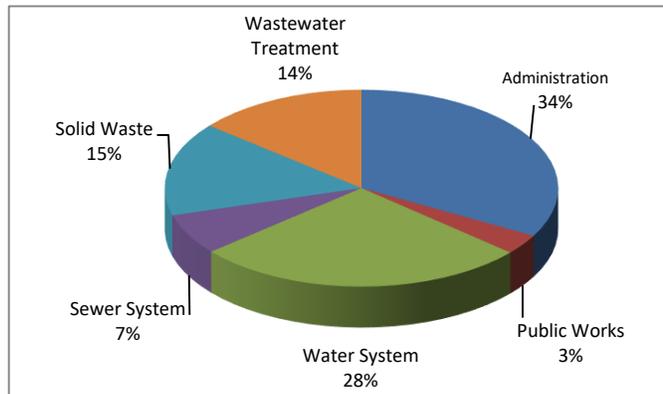
The total Utility Fund revenues from rates and charges are expected to be \$4,884,900. The following chart reflects the sources of revenue supporting the City's utility system:



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 City Council authorized the use of reserves to replace fence and gates at the Waterwood and Nitsche wells.

The Utility Fund expenses for operations, transfers, infrastructure improvements and capital items total \$4,884,900. 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. The City contracts for solid waste collections with Republic Services, Inc. The contract with Republic Services renewed effective 10/01/21 for a term of 5 years. The rates are estimated to increase annually for Consumer Price Index (CPI). The Bridge City residents (inside City limits) currently pay \$24.49 with tax 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 \$.46826 per \$100 dollars of taxable value levied for FY 2023 - 2024. The 2022 - 2023 total property tax rate is \$.48228. The following table is the 2023 -2024 year tax levy and scheduled principal and interest payments:

### Funding Sources:

Property taxes - current & delinquent	\$	789,543
<b>Total Revenues</b>	<b>\$</b>	<b>789,543</b>

### Debt Payments:

Principal	\$	620,000
Interest		166,543
Agency Fees		3,000
<b>Total Expenditures</b>	<b>\$</b>	<b>789,543</b>

Payments are due in January and July 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)	10/1/2023	PRINCIPAL	INTEREST	9/30/2024
CERTIFICATES OF OBLIGATION SERIES 2012 2.000% - 3.000%	\$ 2,145,000	2.500%	\$ 780,000	\$ 190,000	\$ 16,193	\$ 590,000
CERTIFICATES OF OBLIGATION SERIES 2015 2.000% - 4.000%	\$ 3,485,000	2.000%	\$ 2,005,000	\$ 305,000	\$ 74,000	\$ 1,700,000
CERTIFICATES OF OBLIGATION SERIES 2018 2.000% - 4.000%	\$ 1,965,000	5.000%	\$ 1,635,000	\$ 125,000	\$ 76,350	\$ 1,510,000
<b>TOTALS</b>	<b>\$ 7,595,000</b>		<b>\$ 4,420,000</b>	<b>\$ 620,000</b>	<b>\$ 166,543</b>	<b>\$ 3,800,000</b>

**Conclusion**

This completes the highlights of the 2023- 2024 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,

*Karen Morgan*

Karen Morgan  
Interim Director of Finance

# Budget Overview

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

**PROPOSED BUDGET**

**2023 - 2024 BUDGET YEAR**

- ★ The budget is comprised of 26 funds, there are 2 operating funds, 1 debt service fund, 13 special revenue funds, and 6 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 2023 - 2024 total \$11,202,266

**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**

**2023 - 2024 BUDGET YEAR**

<u>REVENUES</u>	<u>2023 - 2024</u>
General Fund Group Total Revenues	\$ 6,317,366 *
Utility Fund Group Total Revenues	\$ 4,884,900 *
Debt Service Fund Revenues	\$ 789,543 **
Special Revenue Funds Revenues	\$ 590,945 **
Total Budgeted Revenues	<u>\$ 12,582,754</u>

<u>EXPENDITURES</u>	
General Fund Group Total Expenditures	\$ 6,317,366 *
Utility Fund Group Total Expenditures	\$ 4,884,900 *
Debt Service Fund Expenditures	\$ 789,543 **
Special Revenue Funds Expenditures	\$ 590,945 **
Total Budgeted Expenditures	<u>\$ 12,582,754</u>

DIFFERENCE - Surplus (Deficit) \$ -

\*23 - 24 Actual Operating Budget      \$ 11,202,266  
 \*\*23 - 24 Special Limited Use Budgets      \$ 1,380,488

		<u>Total Levy</u>	
Proposed (23 - 24) Tax Rate: 0.46826	2023 Certified Taxable Values	\$ 545,469,465	\$ 2,554,215
Current (22 - 23) Tax Rate: 0.48228	2022 Certified Taxable Values	\$ 477,017,478	\$ 2,300,560
		Levy Increase	<u>\$ 253,655</u>

NOTABLE CHANGES FOR PROPOSED BUDGET:

EXPENDITURES:

3% across the board raise included  
 Major Repair Expenses \$459,000  
 Lease Expenses \$182,700  
 Capital Equipment \$153,000

REVENUES:

Property tax revenue increase \$125,000  
 Water Revenue increase \$107,000 (growth & usage and an increase for water rate over 3,000 gal.)  
 Sewer Revenue increase \$107,000 (growth & usage and an increase for sewer rates.)  
 Sanitation Revenue increase to cover the anticipated 4% CPI increase.  
 Council Authorized use of Utility Fund Reserves for one time purchases \$273,000

**CITY OF BRIDGE CITY  
OPERATING BUDGET OVERVIEW  
2023 - 2024 PROPOSED BUDGET**

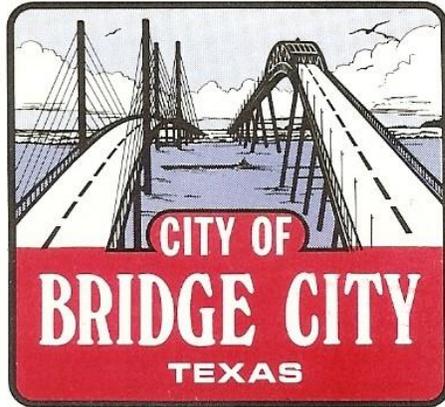
	REVENUES		GENERAL FUND		UTILITY FUND		TOTALS	
Service Revenues		43,000	0.68%	4,393,500	89.94%	4,436,500	39.60%	
Property Tax		1,959,200	31.01%	-	0.00%	1,959,200	17.49%	
Industrial Tax		25,000	0.40%	-	0.00%	25,000	0.22%	
Franchise Tax		425,000	6.73%	-	0.00%	425,000	3.79%	
Mixed Beverage Tax		20,000	0.32%	-	0.00%	20,000	0.18%	
Sales Tax		2,300,000	36.41%	-	0.00%	2,300,000	20.53%	
Rentals		21,500	0.34%	-	0.00%	21,500	0.19%	
Permits & Licenses		142,125	2.25%	-	0.00%	142,125	1.27%	
Fees		11,370	0.18%	168,900	3.46%	180,270	1.61%	
Fines & Forfeitures		335,000	5.30%	-	0.00%	335,000	2.99%	
Interest Income		3,500	0.06%	49,500	1.01%	53,000	0.47%	
Transfers In		1,031,671	16.33%	-	0.00%	1,031,671	9.21%	
Other Income		-	0.00%	273,000	5.59%	273,000	2.44%	
<b>Totals</b>		6,317,366	100.00%	4,884,900	100.00%	11,202,266	100.00%	
% of Total Revenues		56%		44%		100%		
<b>EXPENDITURES</b>								
Personnel Services		5,061,521	80.12%	1,456,209	29.81%	6,517,730	58.18%	
Special / Contractual		239,815	3.80%	1,115,725	22.84%	1,355,540	12.10%	
Supplies & Material		285,220	4.51%	182,550	3.74%	467,770	4.18%	
Repairs & Maintenance		316,765	5.01%	531,345	10.88%	848,110	7.57%	
Utilities		147,250	2.33%	242,300	4.96%	389,550	3.48%	
Capital Expenditures		127,600	2.02%	208,100	4.26%	335,700	3.00%	
Administration & Other		49,195	0.78%	27,000	0.55%	76,195	0.68%	
Insurance		90,000	1.42%	90,000	1.84%	180,000	1.61%	
Transfers Out		-	0.00%	1,031,671	21.12%	1,031,671	9.21%	
<b>Totals</b>		6,317,366	100.00%	4,884,900	100.00%	11,202,266	100.00%	
		56%		44%		100%		

**GENERAL FUND EXPENDITURES BY DEPARTMENT AND CATEGORY**

	Totals	Personnel	Contract	Supplies	R & M	Utilities	Capital	Admin	Ins	Transfers
Admin	370,675	90,035	47,275	24,500	76,065	22,800	-	20,000	90,000	-
Per/Pur	98,856	94,706	-	3,450	700	-	-	-	-	-
City Migr	229,567	225,267	2,800	1,200	300	-	-	-	-	-
City Sec	129,074	116,324	10,000	1,750	1,000	-	-	-	-	-
Court	189,594	149,294	24,000	4,800	10,000	1,500	-	-	-	-
City Atty	54,520	54,320	-	200	-	-	-	-	-	-
Police	3,046,627	2,721,407	20,750	118,270	79,900	19,800	84,600	1,900	-	-
Judges	25,756	25,206	-	500	50	-	-	-	-	-
Fire	11,500	10,000	-	1,500	-	-	-	-	-	-
Street	1,125,014	880,764	4,900	54,000	78,700	63,650	43,000	-	-	-
Finance	348,050	221,800	121,300	3,150	1,800	-	-	-	-	-
Animal	125,274	83,924	1,200	13,650	26,000	500	-	-	-	-
Park/Rec	126,811	61,861	4,350	10,800	19,600	30,200	-	-	-	-
Com Dev	203,818	184,728	2,040	13,600	3,450	-	-	-	-	-
Library	204,935	141,885	1,200	33,850	19,200	8,800	-	-	-	-
Conting.	27,295	-	-	-	-	-	-	27,295	-	-
Totals	6,317,366	5,061,521	239,815	285,220	316,765	147,250	127,600	49,195	90,000	-
% of Expenses	100%	80%	4%	5%	5%	2%	2%	1%	1%	0%

**UTILITY FUND EXPENDITURES BY DEPARTMENT AND CATEGORY**

	Totals	Personnel	Contract	Supplies	R & M	Utilities	Capital	Admin	Ins	Transfers
Admin	1,587,883	167,297	150,475	42,200	83,215	23,025	-	-	90,000	1,031,671
PWD	161,398	159,898	600	700	200	-	-	-	-	-
Water	1,341,151	787,171	27,000	74,850	194,730	61,400	196,000	-	-	-
Sewer	327,240	70,640	-	5,200	173,100	66,200	12,100	-	-	-
Solid	753,000	-	753,000	-	-	-	-	-	-	-
WWTP	687,228	271,203	184,650	59,600	80,100	91,675	-	-	-	-
Conting.	27,000	-	-	-	-	-	-	27,000	-	-
Totals	4,884,900	1,456,209	1,115,725	182,550	531,345	242,300	208,100	27,000	90,000	1,031,671
% of Expenses	100%	30%	23%	4%	11%	5%	4%	1%	2%	21%



# 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  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>6,355,118.88</u>	<u>5,871,243.00</u>	<u>6,048,873.00</u>	<u>4,578,212.61</u>	<u>6,317,366.00</u>	
*** TOTAL REVENUES ***	<u>6,355,118.88</u>	<u>5,871,243.00</u>	<u>6,048,873.00</u>	<u>4,578,212.61</u>	<u>6,317,366.00</u>	
EXPENDITURE SUMMARY						
10 ADMINISTRATION	1,206,521.37	1,084,305.00	1,170,047.00	828,410.46	370,675.00	
11 PERSONNEL / PURCHASING	0.00	0.00	0.00	0.00	98,856.00	
12 CITY MANAGER	0.00	0.00	0.00	0.00	229,567.00	
13 CITY SECRETARY	0.00	0.00	0.00	0.00	129,074.00	
14 MUNICIPAL COURT	181,766.66	190,781.00	190,781.00	151,093.74	189,594.00	
15 CITY ATTORNEY	0.00	0.00	0.00	0.00	54,520.00	
16 POLICE	2,521,056.91	2,865,625.00	2,882,232.00	2,111,807.06	3,046,627.00	
17 MUNICIPAL COURT JUDGES	0.00	0.00	0.00	0.00	25,756.00	
18 FIRE PREVENTION	0.00	0.00	0.00	0.00	11,500.00	
20 STREETS & DRAINAGE	1,545,838.38	1,122,191.00	1,157,191.00	1,087,828.75	1,125,014.00	
22 FINANCE	0.00	0.00	0.00	0.00	348,050.00	
24 ANIMAL CONTROL	0.00	0.00	0.00	0.00	125,274.00	
26 PARKS & RECREATION	112,277.64	130,719.00	130,719.00	84,340.99	126,811.00	
28 COMMUNITY DEVELOPMENT	262,191.42	204,036.00	204,036.00	149,647.48	203,818.00	
32 LIBRARY	178,340.67	264,084.00	303,365.00	246,158.98	204,935.00	
36 CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,295.00</u>	
*** TOTAL EXPENDITURES ***	<u>6,007,993.05</u>	<u>5,861,741.00</u>	<u>6,038,371.00</u>	<u>4,659,287.46</u>	<u>6,317,366.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>347,125.83</u>	<u>9,502.00</u>	<u>10,502.00</u>	<u>( 81,074.85)</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 rights-of-way 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.

01 -GENERAL FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<u>ALL REVENUE</u>						
6002-00	AD VAL TAX COLLECT-CURRENT	1,679,611.38	1,781,756.00	1,781,756.00	1,694,890.55	1,907,000.00
6004-00	AD VAL PENALTY - CURRENT M&	9,134.14	12,000.00	12,000.00	4,056.68	9,000.00
6006-00	AD VAL INTEREST - CURRENT M	3,077.76	3,500.00	3,500.00	895.34	3,000.00
6008-00	AD VAL TAX - DELQ M&O	27,950.78	27,000.00	27,000.00	15,763.63	27,000.00
6010-00	AD VAL PENALTY - DELQ M&O	3,055.61	3,350.00	3,350.00	2,478.98	3,000.00
6012-00	AD VAL INTEREST - DELQ M&O	9,319.79	9,000.00	9,000.00	4,224.05	9,000.00
6016-00	LATE RENDITION PENALTY-OCA(	1,132.30)	2,500.00	2,500.00	14.47	1,200.00
6040-00	INDUSTRIAL TAX - LION	22,369.59	25,000.00	25,000.00	25,101.03	25,000.00
6042-00	FRANCHISE FEES	427,824.15	430,000.00	430,000.00	144,301.15	425,000.00
6050-00	MIXED BEVERAGE TAX	18,285.90	17,000.00	17,000.00	13,058.05	20,000.00
6052-00	SALES TAX	2,110,473.53	2,312,237.00	2,312,237.00	1,527,528.34	2,300,000.00
6120-00	RENTAL - SR. CITIZEN HALL	7,475.00	6,500.00	6,500.00	7,339.00	7,500.00
6122-00	RENTAL - COMMUNITY CENTER	13,250.00	14,300.00	14,300.00	16,731.00	14,000.00
6124-00	GRASS CUTTING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
6130-00	PERMITS	107,096.40	106,000.00	106,000.00	107,926.39	107,000.00
6131-00	STORMWATER PERMITS	1,215.00	1,500.00	1,500.00	1,215.00	1,200.00
6132-00	PARADE APPLICATIONS	0.00	0.00	0.00	0.00	0.00
6134-00	ZONING APPLICATION FEES	260.00	250.00	250.00	105.00	250.00
6136-00	SUBDIVISION PLAT FILING FEE	77.00	0.00	0.00	136.00	0.00
6138-00	APP-TRANSIENT AMUSE LIC	0.00	0.00	0.00	0.00	0.00
6144-00	ALCOHOLIC BEV. CITY LICENSE	2,460.00	3,200.00	3,200.00	935.00	2,500.00
6146-00	VENDOR'S LICENSES	4,006.00	3,800.00	3,800.00	1,545.00	4,000.00
6146-10	WRECKER FEES - PERMITS	1,575.00	2,100.00	2,100.00	1,675.00	1,800.00
6148-00	COIN OPERATED MACH. LICENSE	1,405.00	0.00	0.00	50,620.00	25,375.00
6150-00	TRANSIENT AMUSEMENT LICENSE	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	0.00	0.00	0.00	0.00	0.00
6210-20	TAGS - ANIMAL LICENSE	10.00	50.00	50.00	17.00	20.00
6210-30	ANIMAL PICK UPS	95.00	200.00	200.00	15.00	50.00
6210-40	ANIMAL BOARDING	70.00	200.00	200.00	10.00	50.00
6210-50	ANIMAL DISPOSAL	0.00	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	90.00	100.00	100.00	40.00	100.00
6210-80	QUARANTINE FEES	0.00	0.00	0.00	0.00	0.00
6214-00	COPY FEES	1,391.34	1,500.00	1,500.00	1,157.34	1,500.00
6218-00	CULVERTS	6,659.00	7,000.00	7,000.00	6,140.00	13,000.00
6220-00	RETURN/REDEPOSITED CHECKS	0.00	0.00	0.00	0.00	0.00
6300-00	WARRANT FEES	31,811.79	35,000.00	35,000.00	29,026.90	35,000.00
6305-00	WARRANT COLLECTIONS (AMS)	0.00	0.00	0.00	0.00	0.00
6310-00	FINES & FORFEITURES	296,650.26	350,000.00	350,000.00	239,556.09	300,000.00
6334-00	DEMOLITION FEES	9,164.15	4,000.00	4,000.00	4,628.95	8,000.00
6348-00	WEST ORANGE DISPATCH	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
6350-00	PINEHURST DISPATCH SERVICE	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00

01 -GENERAL FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
6400-00 LIBRARY DUES AND FINES	762.76	2,000.00	2,000.00	762.89	750.00	
6402-00 LIBRARY DONATIONS	40.00	0.00	0.00	8.15	0.00	
6405-00 LIBRARY PROGRAMS	0.00	0.00	0.00	0.00	0.00	
6410-00 LIBRARY COPIES	916.17	1,200.00	1,200.00	877.39	900.00	
6412-00 GRANT INCOME	310,923.52	0.00	0.00	69,562.50	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	
6503-00 WINTER WEATHER 21 FUNDING	5,205.68	0.00	0.00	0.00	0.00	
6504-00 HURRICANE HARVEY FUNDING	187,684.42	0.00	0.00	0.00	0.00	
6550-00 INSURANCE PROCEEDS	148,028.97	25,000.00	41,607.00	24,207.24	0.00	
6700-00 RETURN CHECK FEES	0.00	0.00	0.00	60.00	0.00	
6710-00 MISCELLANEOUS REVENUES	9,389.91	0.00	0.00	11,005.56	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	3,194.97	3,000.00	3,000.00	288.73	3,500.00	
6718-00 SALE OF SURPLUS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
6728-00 CASH (OVER)/SHORT	0.00	0.00	0.00	0.00	0.00	
6802-00 TRANSFER IN - UTILITY FUND	647,285.04	650,000.00	650,000.00	541,666.68	1,031,671.00	
6809-00 TRANSFER IN - STREET MAINT.	0.00	0.00	0.00	0.00	0.00	
6819-00 TRANSFER IN - FEDERAL SEIZU	0.00	0.00	0.00	0.00	0.00	
6822-00 TRANSFER IN - HURRICANE IKE	103,435.60	0.00	0.00	0.00	0.00	
6823-00 TRANSFER IN - THWARTING	0.00	1,000.00	1,000.00	1,142.53	0.00	
6828-00 TRANSFER IN - COVID	19.32	0.00	0.00	0.00	0.00	
6832-00 TRANSFER IN - ACQUISITIONS	0.00	0.00	0.00	0.00	0.00	
6833-00 TRANSFER IN - HURRICANE LAU	113,501.25	0.00	0.00	0.00	0.00	
6834-00 TRANSFER IN - WINTER STRM 2	0.00	0.00	0.00	0.00	0.00	
6990-00 COUNCIL AUTH. USE OF RESERV	0.00	0.00	161,023.00	0.00	0.00	
<b>*** TOTAL REVENUES ***</b>	<b>6,355,118.88</b>	<b>5,871,243.00</b>	<b>6,048,873.00</b>	<b>4,578,212.61</b>	<b>6,317,366.00</b>	

6002-00 AD VAL TAX COLLECT-CURRENT PERMANENT NOTES:  
 BASED ON 96% COLLECTIONS  
 2022 PROPERTY TAX RATE .48228 WAS A 7.91% DECREASE FROM THE  
 2021 RATE OF .52369  
 2023 PROPERTY TAX RATE .46826 IS A 2.91% DECREASE FROM THE  
 2022 RATE OF .48228

6040-00 INDUSTRIAL TAX - LION PERMANENT NOTES:  
 WATCH STATE BILL RESTRICTING ETJ - MAY EFFECT THIS INCOME

6120-00 RENTAL - SR. CITIZEN HALL PERMANENT NOTES:  
 RAISE RENTAL OF SR HALL TO \$75

6122-00 RENTAL - COMMUNITY CENTER PERMANENT NOTES:  
 RAISE RENATL OF COMMUNITY CENTER TO \$800 INCLUDING \$200 CLEAN

01 -GENERAL FUND

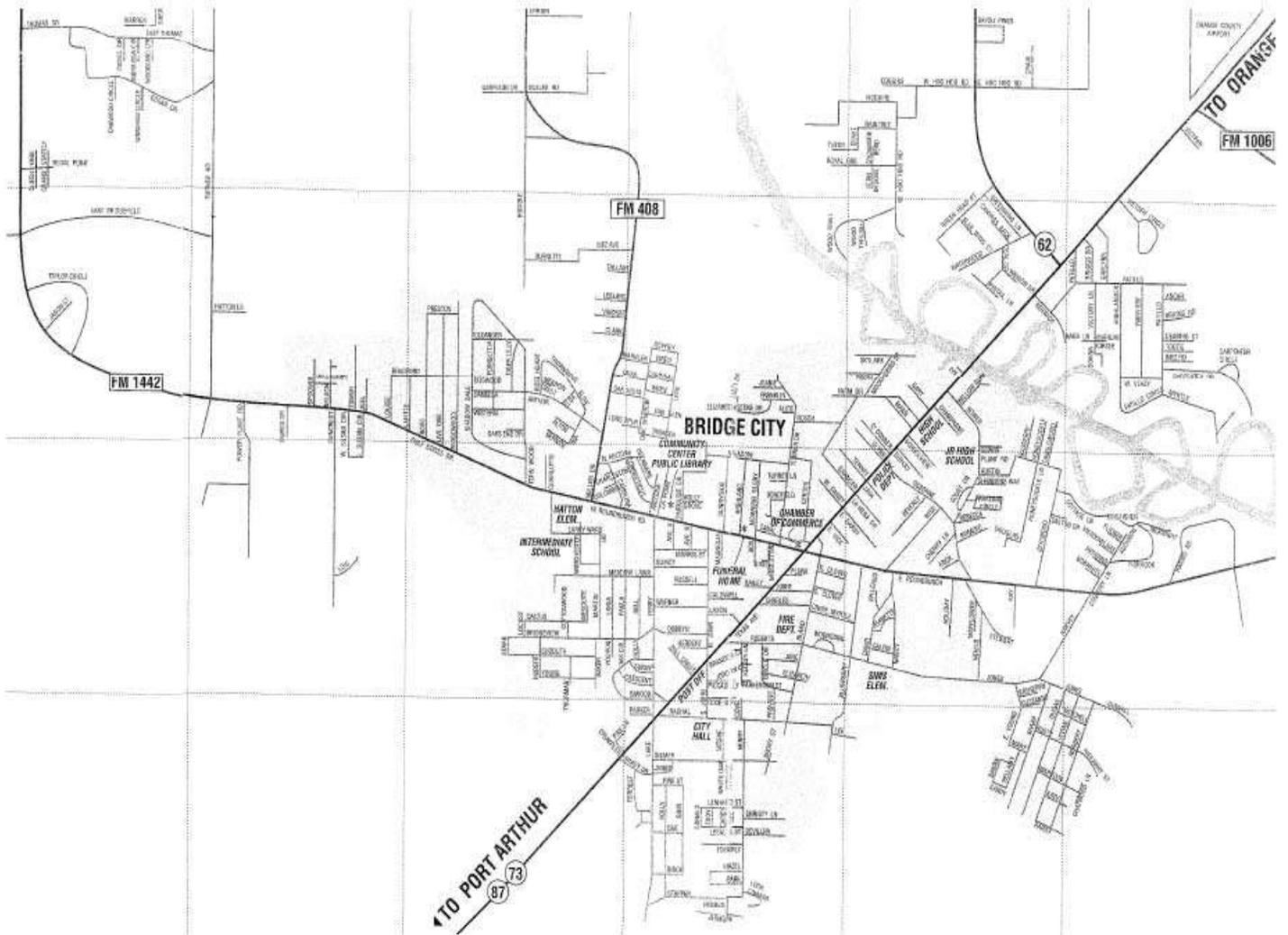
REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
----- UP FEE							
6144-00	ALCOHOLIC BEV. CITY LICENS	PERMANENT NOTES: ALCOHOLIC BEVERAGE LICENSES ARE GOOD FOR 2 YEARS AT A TIME					
6148-00	COIN OPERATED MACH. LICENS	CURRENT YEAR NOTES: currently - 25 machines at \$1,015					
6214-00	COPY FEES	CURRENT YEAR NOTES: FEE OF .50 PER COPY					
6218-00	CULVERTS	CURRENT YEAR NOTES: CURRENTLY CHARGING \$8 PER FOOT FOR 18 INCH CULVERTS AND UNDER AND \$10 PER FOOT FOR OVER 18 INCH CULVERTS 2023 - 2024 START CHARGING \$10 PER FOOT NO MATTER THE SIZE OF THE CULVERT (THIS IS WHAT THE COUNTY CHARGES)					
6310-00	FINES & FORFEITURES	PERMANENT NOTES: THIS REFLECTS CITY FEES ONLY - STATE FEES ARE RECORDED AS PAYABLES					
6348-00	WEST ORANGE DISPATCH	PERMANENT NOTES: PAY ANNUALLY					
6350-00	PINEHURST DISPATCH SERVICE	PERMANENT NOTES: BILLED AT \$1,250 PER MONTH					
6405-00	LIBRARY PROGRAMS	CURRENT YEAR NOTES: LIBRARY WANTS TO CHANGE TITLE FROM LIBRARY CHILDREN'S PROGRAM TO LIBRARY PROGRAMS					

## 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 its 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.

01 -GENERAL FUND  
 10 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
-----						
00 NO PROJECTS =====						
<u>1 PERSONNEL SERVICES</u>						
810-00-1002 PART TIME WORKERS	0.00	0.00	0.00	0.00	0.00	
810-00-1004 SALARIES & WAGES	504,115.21	460,210.00	460,210.00	321,202.90	0.00	
810-00-1010 OVERTIME	124.82	500.00	500.00	0.00	0.00	
810-00-1016 CERTIFICATION PAY	0.00	900.00	900.00	0.00	0.00	
810-00-1024 LONGEVITY	2,970.00	2,340.00	2,340.00	1,745.00	0.00	
810-00-1050 FICA/MEDICARE	39,915.87	37,560.00	37,560.00	26,527.72	1,460.00	
810-00-1052 GROUP HEALTH	33,800.26	52,536.00	52,536.00	39,028.66	0.00	
810-00-1056 ALLOWANCES - COUNCIL	18,926.78	19,075.00	19,075.00	15,500.00	19,075.00	
810-00-1058 ALLOWANCES - CAR	9,100.00	8,400.00	8,400.00	2,800.00	0.00	
810-00-1066 PHYSICALS	890.00	930.00	930.00	155.00	1,000.00	
810-00-1068 TRAVEL & TRAINING	28,299.53	30,500.00	29,900.00	27,951.39	20,000.00	
810-00-1069 RETIREMENT (TMRS)	50,762.20	72,557.00	72,557.00	41,768.87	0.00	
810-00-1070 WORKERS COMPENSATION	38,303.93	66,000.00	66,000.00	50,076.01	40,000.00	
810-00-1072 EMPLOYEE RECOGNITION	6,459.71	6,000.00	6,000.00	6,555.60	3,500.00	
810-00-1074 TWC CONTRIBUTION - QTRLY	1,664.39	10,000.00	10,000.00	648.61	5,000.00	
810-00-1084 FIREMEN'S RETIREMENT	<u>8,119.59</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>2,844.00</u>	<u>0.00</u>	
TOTAL 1 PERSONNEL SERVICES	743,452.29	777,508.00	776,908.00	536,803.76	90,035.00	

810-00-1052 GROUP HEALTH CURRENT YEAR NOTES:  
 GROUP HEALTH \$778.41 PER EMPLOYEE  
 DENTAL 28.44  
 LIFE 10.50  
 EMP WITH CHILDREN CITY PAYS \$304.14 (43.19%)  
 AUG & SEPT 2024 CITY WILL PAY 50% ON CHILD; SPOUSE; FAMILY  
 ESTIMATED:  
 CITY WILL PAY CHILD \$390 X 15 EMPLOYEES  
 CITY WILL PAY SPOUSE \$490 X 2 EMPLOYEES  
 CITY WILL PAY FAMILY \$900 X 5 EMPLOYEES  
 CITY

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

810-00-1066 PHYSICALS PERMANENT NOTES:  
 PAY FOR ALL PHYSICALS FOR EMPLOYEES IN THE GENERAL  
 FUND - EMPLOYMENT PHYSICALS \$200 EACH

810-00-1068 TRAVEL & TRAINING PERMANENT NOTES:  
 GOLDEN TRIANGLE DAYS - EVERY 2 YRS - NEXT WILL BE 24-25  
 TML - ANNUALLY

01 -GENERAL FUND  
 10 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
810-00-1069 RETIREMENT (TMRS)		CURRENT YEAR NOTES: TMRS OCT - DEC 17.87% JAN - SEPT 20.38%				
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 RETIREMENT PARTY IF EMPLOYEE HAS AT LEAST 20 YEARS OF SERVICE WITH THE CITY. DEPARTMENT GET TOGETHER ONLY				
810-00-1074 TWC CONTRIBUTION - QTRLY		PERMANENT NOTES: RECEIVE RATE CHANGES IN MARCH OF EACH YEAR RATE IN 2019 0.1% RATE IN 2020 1.6% RATE IN 2021 2.8% RATE IN 2022 0.1% RATE IN 2023 0.1%				

2 SPECIAL/CONTRACTUAL SER

810-00-2050 MEDICAL SERVICES	530.00	500.00	500.00	80.00	0.00	
810-00-2102 ADS & PUBLICATIONS	5,240.89	5,000.00	6,500.00	6,245.52	6,000.00	
810-00-2104 APPRAISAL FEES	20,136.00	20,200.00	20,200.00	15,140.73	20,200.00	
810-00-2108 AUDIT	10,500.00	10,000.00	10,000.00	12,500.00	11,500.00	
810-00-2112 BANK SERVICE CHARGES	240.00	400.00	400.00	173.04	250.00	
810-00-2120 CODIFICATION OF ORDINANCES	275.00	3,000.00	3,000.00	0.00	0.00	
810-00-2134 MINUTES SCANNED	560.90	0.00	0.00	0.00	0.00	
810-00-2138 INTERNET PROVIDOR SERVICES	4,183.88	4,000.00	4,000.00	1,331.27	2,500.00	
810-00-2144 JANITORIAL SERVICES	4,506.88	3,696.00	3,696.00	1,130.61	1,600.00	
810-00-2152 MONITOR ALARM SYSTEM	592.72	625.00	625.00	545.19	625.00	
810-00-2170 MOBILE PHONES	7,197.07	7,300.00	7,300.00	6,203.52	2,600.00	
810-00-2172 PROFESSIONAL SERVICES	6,643.89	10,000.00	10,000.00	1,287.00	2,000.00	
810-00-2180 RECORDS MANAGEMENT	<u>29,794.80</u>	<u>0.00</u>	<u>25,760.00</u>	<u>41,355.84</u>	<u>0.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	90,402.03	64,721.00	91,981.00	85,992.72	47,275.00	

810-00-2102 ADS & PUBLICATIONS		PERMANENT NOTES: ADS AND PUBLICATIONS ARE EITHER SPLIT BETWEEN GF/UF OR IF THEY PERTAIN ON TO GF				
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				

01 -GENERAL FUND  
 10 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

		PRIOR	----- CURRENT YEAR -----			PROPOSED	BUDGET
		YEAR	ORIGINAL	AMENDED	Y-T-D	BUDGET	WORKSPACE
		ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE
-----							
FEDERAL FUNDING - SPLIT EXPENSE WITH UTILITY ADMIN							
810-00-2108	AUDIT						
		CURRENT YEAR NOTES: \$20,000 FOR AUDIT \$3,00 FOR SINGLE AUDIT					
810-00-2112	BANK SERVICE CHARGES						
		PERMANENT NOTES: ACH FEE \$20.00 (1/2) PER MONTH PER DEPOSITORY CONTRACT					
810-00-2138	INTERNET PROVIDOR SERVICES						
		PERMANENT NOTES: DOMAIN NAME \$25 WEBSITE HOSTING & MAINTENANCE \$1,250 55 EMAIL ACCOUNTS FOR 1 YR \$750 (1/2)					
810-00-2144	JANITORIAL SERVICES						
		PERMANENT NOTES: RUGS \$29 PER WEEK					
810-00-2170	MOBILE PHONES						
		PERMANENT NOTES: COUNCIL PHONES - SPLIT BETWEEN GF & UF COUNCIL IPADS					
<u>3 SUPPLIES &amp; MATERIALS</u>							
810-00-3208	CHRISTMAS DECORATIONS	581.53	1,000.00	1,000.00	494.64	1,000.00	
810-00-3210	DUES & SUBSCRIPTIONS	6,328.75	6,750.00	6,750.00	4,645.21	3,500.00	
810-00-3214	EQUIP. UNDER \$5,000-OFFICE	2,344.78	6,450.00	6,450.00	1,731.39	0.00	
810-00-3221	FIRE PREVENTION	0.00	1,500.00	1,500.00	0.00	0.00	
810-00-3252	MAPS, BOOKS, ETC.	280.00	1,685.00	1,685.00	79.32	500.00	
810-00-3260	POSTAGE	4,793.93	4,500.00	4,500.00	4,557.63	5,000.00	
810-00-3262	PRINTING	5,188.96	4,800.00	4,800.00	3,917.61	5,500.00	
810-00-3280	SUPPLIES-CLEANING	2,915.94	1,000.00	1,000.00	672.25	1,000.00	
810-00-3284	SUPPLIES - OFFICE	<u>12,486.02</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>3,914.56</u>	<u>8,000.00</u>	
	TOTAL 3 SUPPLIES & MATERIALS	34,919.91	35,685.00	35,685.00	20,012.61	24,500.00	
810-00-3208	CHRISTMAS DECORATIONS						
		PERMANENT NOTES: CHRISTMAS DECORATION FOR CITY BUILDINGS SPLIT BETWEEN GF & UF					
810-00-3210	DUES & SUBSCRIPTIONS						
		PERMANENT NOTES: THE NEWS BMT ENT ORANGE LEADER CHAMBER SAM'S TML SETRPC \$1,200 TX Social Security \$20 SET FAIR HOUSING \$125 (1/2)					

01 -GENERAL FUND  
 10 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
-----							
		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 LOCAL GOVERNMENT CODE (EVERY 2 YRS) LEGISLATIVE UPDATES THOMSON WEST					
810-00-3260	POSTAGE	PERMANENT NOTES: 1/2 POSTAGE FOR METER 1/2 POST OFFICE BOX RENTAL 1/2 POSTAGE METER MAINT. 1/2 POSTAGE METER SUPPLIES PROPERTY TAX BILLS MAIL OUT					
810-00-3262	PRINTING	PERMANENT NOTES: 1/2 COPIER PRINTING 1/2 ENVELOPES & LETTERHEADS 1/2 FIELD ORDER, REQUISITIONS 1/2 CHECKS ORDER 1/2 DEPOSIT SLIPS					
810-00-3280	SUPPLIES-CLEANING	PERMANENT NOTES: 1/2 CLEANING SUPPLIES FOR CITY HALL					
810-00-3284	SUPPLIES - OFFICE	PERMANENT NOTES: 1/2 OFFICE SUPPLIES FOR ALL DEPARTMENTS (EXCEPT POLICE AND LIBRARY)					
<u>4 REPAIRS &amp; MAINTENANCE</u>							
810-00-4304	R & M - BUILDING	15,761.41	31,000.00	31,000.00	14,227.99	10,000.00	
810-00-4308	R & M - COMPUTER SOFTWARE	14,320.83	15,000.00	15,000.00	42,697.22	37,000.00	
810-00-4312	R & M - COMPUTERS	4,041.26	5,000.00	5,000.00	85.00	26,065.00	
810-00-4320	R & M - GROUNDS	0.00	50.00	50.00	0.00	0.00	
810-00-4330	R & M - OFFICE EQUIPMENT	260.00	500.00	500.00	0.00	500.00	
810-00-4340	R & M - PRINTERS	<u>2,792.51</u>	<u>5,800.00</u>	<u>5,800.00</u>	<u>4,401.29</u>	<u>2,500.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE		37,176.01	57,350.00	57,350.00	61,411.50	76,065.00	
810-00-4304	R & M - BUILDING	PERMANENT NOTES: NORMAL MAINTENANCE (A/C)					
810-00-4308	R & M - COMPUTER SOFTWARE	PERMANENT NOTES: 1/2 ON TYLER TECHNOLOGY MAINTENANCE ACUSERVER CASH COLLECTIONS					

01 -GENERAL FUND  
 10 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
-----							
		ACCOUNTS PAYABLE					
		GENERAL LEDGER					
		BUDGET					
		CHECK RECONCILIATION					
		PAYROLL					
		WORK ORDERS					
		TRAINING CENTER					
		FIXED ASSETS					
		PERMITS					
		OFFICE EXPORTER					
810-00-4312	R & M - COMPUTERS	PERMANENT NOTES:					
		REPAIRS FOR ALL DEPARTMENTS \$5,000					
		DISCOVERY \$21,065					
810-00-4340	R & M - PRINTERS	PERMANENT NOTES:					
		COPIER INK AND MAINTENANCE - SPLIT GF/UF					
		RECIPT PRINTERS INK - MAINT - SPLIT GF/UF					
<u>5 UTILITIES</u>							
810-00-5432	ELECTRICITY - CITY BUILDING	3,992.33	3,500.00	3,500.00	2,563.72	4,500.00	
810-00-5442	NATURAL GAS	338.04	300.00	300.00	215.56	350.00	
810-00-5452	TELEPHONE	10,402.17	11,500.00	11,500.00	5,984.14	11,500.00	
810-00-5462	WATER - CITY BUILDINGS	443.04	400.00	400.00	198.86	450.00	
810-00-5472	SPECTRUM - INTERNET	<u>5,544.50</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>4,644.72</u>	<u>6,000.00</u>	
	TOTAL 5 UTILITIES	20,720.08	22,700.00	22,700.00	13,607.00	22,800.00	
810-00-5432	ELECTRICITY - CITY BUILDING	PERMANENT NOTES:					
		CITY HALL BILL SPLIT BETWEEN GENERAL & UTILITY					
810-00-5442	NATURAL GAS	PERMANENT NOTES:					
		SPLIT GF/UF					
810-00-5452	TELEPHONE	PERMANENT NOTES:					
		SPLIT GF/UF					
810-00-5462	WATER - CITY BUILDINGS	PERMANENT NOTES:					
		CITY HALL WATER BILL - SPLIT GF/UF					
810-00-5472	SPECTRUM - INTERNET	PERMANENT NOTES:					
		AMAZON CLOUD BACK UP					
		INTERNET SERVICE					
		SPLIT EXPENSES GF/UF					

01 -GENERAL FUND  
 10 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

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

810-00-7608	BOARDS, COMMISSIONS, COMMIT	5,855.62	4,000.00	4,000.00	3,098.56	4,000.00
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	4,391.94	3,000.00	3,000.00	85.99	3,000.00
810-00-7686	EMPLOYEE RELATIONS	4,636.88	1,500.00	1,500.00	1,601.60	2,000.00
810-00-7752	TAX COLLECTION FEES PAID	0.00	0.00	0.00	0.00	0.00
810-00-7802	EXTRAORDINARY LOSS - HARVEY	111,160.85	0.00	0.00	0.00	0.00
810-00-7803	EXTRAORDINARY LOSS - IKE	61,574.17	0.00	59,082.00	0.00	0.00
810-00-7990	CONTINGENCY	<u>4,450.00</u>	<u>46,000.00</u>	<u>46,000.00</u>	<u>3,000.00</u>	<u>0.00</u>
TOTAL 7 ADMINISTRATION & OTHER		202,609.46	65,500.00	124,582.00	18,326.15	20,000.00

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

8 INSURANCE & LEGAL SERVI

810-00-8812	INSURANCE & BONDS	61,224.31	55,341.00	55,341.00	87,943.25	90,000.00
810-00-8816	INSURANCE DEDUCTABLE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 8 INSURANCE & LEGAL SERVI		61,224.31	55,341.00	55,341.00	87,943.25	90,000.00

810-00-8812 INSURANCE & BONDS PERMANENT NOTES:  
 AUTO  
 ERRORS & OMISSIONS  
 AUTO PHYS DAMAGE  
 MOBILE EQUIP  
 REAL & PERS PROPERTY  
 LAW ENFORCEMENT  
 GENERAL LIABILITY  
 NFIP \$25,000 (1/2)

01 -GENERAL FUND  
 10 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE	
		ORIGINAL BUDGET	AMENDED BUDGET					
810-00-8816 INSURANCE DEDUCTABLE								
		PERMANENT NOTES: USE CONTINGENCY IF NEEDED						
<u>9 TRANSFERS OUT</u>								
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 -	0.00	0.00	0.00		0.00	0.00		
810-00-9916 TRANSFER OUT - HMGP DR 4332	0.00	0.00	0.00		0.00	0.00		
810-00-9918 TRANSFER OUT - HMGP DR-4586	30.00	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	0.00	0.00	0.00		0.00	0.00		
810-00-9934 TRANSFER OUT - WINTER STORM	11,568.17	0.00	0.00		0.00	0.00		
TOTAL 9 TRANSFERS OUT	11,598.17	0.00	0.00		0.00	0.00		
TOTAL 00 NO PROJECTS	1,202,102.26	1,078,805.00	1,164,547.00		824,096.99	370,675.00		
<u>10 ELECTIONS</u>								
<u>2 SPECIAL/CONTRACTUAL SER</u>								
810-10-2102 ELECTION ADS & PUBLICATIONS	0.00	0.00	0.00		0.00	0.00		
810-10-2128 ELECTIONS	4,419.11	5,500.00	5,500.00		4,313.47	0.00		
TOTAL 2 SPECIAL/CONTRACTUAL SER	4,419.11	5,500.00	5,500.00		4,313.47	0.00		
TOTAL 10 ELECTIONS	4,419.11	5,500.00	5,500.00		4,313.47	0.00		
TOTAL 10 ADMINISTRATION	1,206,521.37	1,084,305.00	1,170,047.00		828,410.46	370,675.00		

**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

**2022 - 2023 AWARDS**

<u>NAME</u>	<u>HIRE DATE</u>	<u>SERVICE YEARS</u>	<u>AWARD</u>	<u>EST. COST</u>
Allan Gaspard	2/26/2018	5 yrs	Pin	\$ 75.00
Kevin Staudenmier	4/8/2013	10 yrs	Pin	\$ 125.00
Natalie Pruitt	10/1/2018	5 yrs	Pin	\$ 75.00
Kelle Miller	7/9/2018	5 yrs	Pin	\$ 75.00
Erin Smith	11/1/2018	5 yrs	Pin	\$ 75.00
Total Awards				\$ 425.00
80 employees x \$25 Gift Certificates for Christmas				\$ 2,000.00
Christmas Awards Luncheon				\$ 1,200.00
5 Employees Eligible for Retirement - Allowance for 3 Gifts				\$ 1,500.00
Allowance for 3 Parties				\$ 1,500.00
				<b><u>\$ 6,625.00</u></b>

Persons Eligible for Retirement:

Split cost between Utility and General Funds

- Harmon, Richard
- Lund, Mike
- McDowell, Jeanie
- McDowell, Tod
- Smith, Terry

<u>Terryberry 2022 prices</u>		
5 yr pin	\$ 55.00	0
10 yr pin	\$ 75.00	0
15 yr pin	\$ 140.00	+65
20 yr pin	\$ 210.00	+100
25 yr pin	\$ 260.00	+150
30 yr pin	\$ 315.00	+200
35 yr pin	\$ 350.00	+300
40 yr pin	\$ 450.00	+400

# **General Fund Personnel & Purchasing**

## **FUNCTION:**

The Personnel and Purchasing Director is charged with developing and administering the personnel policies of the City, administering all purchase orders and obtaining 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.

01 -GENERAL FUND  
 11 PERSONNEL / PURCHASING  
 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

811-00-1004	SALARIES & WAGES	0.00	0.00	0.00	0.00	64,722.00	
811-00-1010	OVERTIME	0.00	0.00	0.00	0.00	0.00	
811-00-1024	LONGEVITY	0.00	0.00	0.00	0.00	300.00	
811-00-1050	FICA/MEDICARE	0.00	0.00	0.00	0.00	4,975.00	
811-00-1052	GROUP HEALTH	0.00	0.00	0.00	0.00	9,865.00	
811-00-1066	PHYSICALS	0.00	0.00	0.00	0.00	0.00	
811-00-1068	TRAVEL & TRAINING	0.00	0.00	0.00	0.00	2,000.00	
811-00-1069	RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	12,844.00	
TOTAL 1 PERSONNEL SERVICES		0.00	0.00	0.00	0.00	94,706.00	

811-00-1004 SALARIES & WAGES CURRENT YEAR NOTES:  
 3% INCREASE 2023 - 2024

811-00-1068 TRAVEL & TRAINING PERMANENT NOTES:  
 TRAINING FOR HUMAN RESOURCES AND PURCHASING LAWS

3 SUPPLIES & MATERIALS

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

811-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:  
 FAIR LABOR STANDARDS ACT  
 TMHRA  
 THOMSON WEST  
 TX PUBLIC PURCHASING  
 SETHRA  
 TX COMP OF PUBLIC ACCTS

811-00-3214 EQUIP UNDER \$5,000 - OFFICE CURRENT YEAR NOTES:  
 LAPTOP

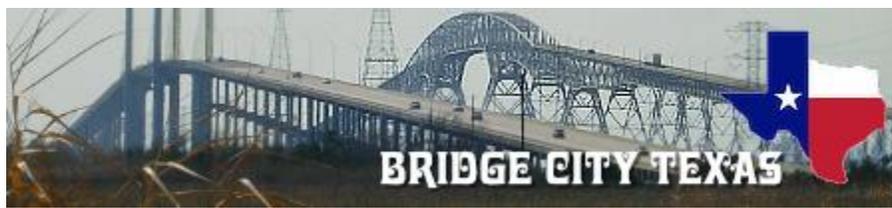
811-00-3252 MAPS, BOOKS, ETC. PERMANENT NOTES:  
 FEDERAL WAGE POSTINGS FOR ALL CITY BUILDINGS - REQUIRED IN  
 ENGLISH AND SPANISH

811-00-3262 PRINTING PERMANENT NOTES:  
 EMPLOYMENT APPLICATIONS

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 11 PERSONNEL / PURCHASING  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<hr/>						
<u>4 REPAIRS &amp; MAINTENANCE</u>						
811-00-4308 R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	
811-00-4340 R & M - PRINTERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>700.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	700.00	
811-00-4340 R & M - PRINTERS						
						PERMANENT NOTES: INK FOR PRINTER
TOTAL 00 NO PROJECTS	0.00	0.00	0.00	0.00	98,856.00	
	=====	=====	=====	=====	=====	=====
TOTAL 11 PERSONNEL / PURCHASING	0.00	0.00	0.00	0.00	98,856.00	
	=====	=====	=====	=====	=====	=====



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# **General Fund City Manager**

## **FUNCTION:**

The City Manager is the Chief Administrative Officer. The City Manager exercises direction over all municipal operations 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.

01 -GENERAL FUND  
 12 CITY MANAGER  
 DEPARTMENT EXPENDITURES

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

00 NO PROJECTS  
 =====

1 PERSONNEL SERVICES

812-00-1004 SALARIES & WAGES	0.00	0.00	0.00	0.00	156,688.00	
812-00-1010 OVERTIME	0.00	0.00	0.00	0.00	0.00	
812-00-1024 LONGEVITY	0.00	0.00	0.00	0.00	60.00	
812-00-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	12,634.00	
812-00-1052 GROUP HEALTH	0.00	0.00	0.00	0.00	9,864.00	
812-00-1058 ALLOWANCES - CAR	0.00	0.00	0.00	0.00	8,400.00	
812-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	5,000.00	
812-00-1069 RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	32,621.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	225,267.00	

812-00-1004 SALARIES & WAGES PERMANENT NOTES:  
 ADDED \$40,000 TO BASE

812-00-1058 ALLOWANCES - CAR PERMANENT NOTES:  
 \$700 PER MONTH CAR ALLOWANCE

2 SPECIAL/CONTRACTUAL SER

812-00-2170 MOBILE PHONES	0.00	0.00	0.00	0.00	2,800.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	2,800.00	

812-00-2170 MOBILE PHONES PERMANENT NOTES:  
 MOBILE PHONE  
 LAPTOP  
 HOT SPOT

3 SUPPLIES & MATERIALS

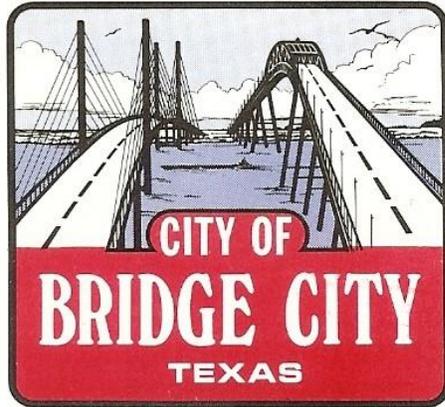
812-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	1,100.00	
812-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	
812-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	100.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	1,200.00	

812-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:  
 TEXAS CITY MANAGERS SUBSCRIPTION  
 ROTARY DUES

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 12 CITY MANAGER  
 DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES	PRIOR	----- CURRENT YEAR -----			PROPOSED	BUDGET	
	YEAR	ORIGINAL	AMENDED	Y-T-D			
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE	
<hr/>							
<u>4 REPAIRS &amp; MAINTENANCE</u>							
812-00-4340 R & M - PRINTERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>		
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	300.00		
812-00-4340 R & M - PRINTERS							
		PERMANENT NOTES: PRINTER INK					
TOTAL 00 NO PROJECTS	0.00	0.00	0.00	0.00	229,567.00		
TOTAL 12 CITY MANAGER	0.00	0.00	0.00	0.00	229,567.00		



# **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.

01 -GENERAL FUND  
 13 CITY SECRETARY  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
-----							
00 NO PROJECTS							
=====							
<u>1 PERSONNEL SERVICES</u>							
813-00-1004 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	75,027.00	
813-00-1010 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
813-00-1016 CERTIFICATION PAY	0.00	0.00	0.00	0.00	0.00	1,200.00	
813-00-1024 LONGEVITY	0.00	0.00	0.00	0.00	0.00	1,980.00	
813-00-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00	5,983.00	
813-00-1052 GROUP HEALTH	0.00	0.00	0.00	0.00	0.00	13,686.00	
813-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	0.00	3,000.00	
813-00-1069 RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	0.00	15,448.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	116,324.00	

813-00-1016 CERTIFICATION PAY PERMANENT NOTES:  
 CERTIFICATE PAY \$1,200

813-00-1068 TRAVEL & TRAINING PERMANENT NOTES:  
 LEGISLATIVE UPDATES TRAINING - EVERY 2 YRS  
 ELECTION LAWS  
 COURT TRAINING  
 RECORDS MGMT TRAINING  
 CERTIFICATION TRAINING

<u>2 SPECIAL/CONTRACTUAL SER</u>							
813-00-2120 CODE OF ORDINANCES	0.00	0.00	0.00	0.00	0.00	0.00	
813-00-2134 MINUTES - SCANNED	0.00	0.00	0.00	0.00	0.00	3,000.00	
813-00-2170 MOBILE PHONES	0.00	0.00	0.00	0.00	0.00	1,500.00	
813-00-2180 RECORDS MANAGEMENT	0.00	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	4,500.00	

813-00-2120 CODE OF ORDINANCES PERMANENT NOTES:  
 ALTERNATE YEARS FOR INDEXING MINUTES (23-24) 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 (23-24) 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

813-00-2170 MOBILE PHONES CURRENT YEAR NOTES:  
 TABLET

01 -GENERAL FUND  
 13 CITY SECRETARY  
 DEPARTMENT EXPENDITURES

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

PHONE  
HOT SPOT

813-00-2180 RECORDS MANAGEMENT  
 CURRENT YEAR NOTES:  
 RECORDS HAVE BEEN MOVED FROM HOUSTON TO CITY HALL

3 SUPPLIES & MATERIALS

813-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	1,250.00	
813-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	
813-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	500.00	
813-00-3262 PRINTING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	1,750.00	

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

4 REPAIRS & MAINTENANCE

813-00-4340 R & M - PRINTERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	1,000.00	

813-00-4340 R & M - PRINTERS  
 PERMANENT NOTES:  
 PRINTER INK

TOTAL 00 NO PROJECTS  
 ===== 0.00 0.00 0.00 0.00 123,574.00 =====

10 ELECTIONS  
 =====

1 PERSONNEL SERVICES

813-10-1002 ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	
813-10-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00	
813-10-1068 TRAVEL & TRAINING - ELECTIO	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	

2 SPECIAL/CONTRACTUAL SER

813-10-2102 ADS & PUBLICATIONS - ELECTI	0.00	0.00	0.00	0.00	0.00	
813-10-2128 ELECTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,500.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	5,500.00	

813-10-2128 ELECTIONS  
 PERMANENT NOTES:  
 COUNTY FEES FOR DOING ELECTIONS  
 ELECTIONS ARE IN MAY OF EACH YEAR

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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		
<hr/>						
<u>3 SUPPLIES &amp; MATERIALS</u>						
813-10-3262 PRINTING - ELECTIONS	0.00	0.00	0.00	0.00	0.00	
813-10-3282 SUPPLIES - ELECTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	
TOTAL 10 ELECTIONS	0.00	0.00	0.00	0.00	5,500.00	
	=====	=====	=====	=====	=====	=====
TOTAL 13 CITY SECRETARY	0.00	0.00	0.00	0.00	129,074.00	
	=====	=====	=====	=====	=====	=====

# **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

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		

00 NO PROJECTS  
 =====

1 PERSONNEL SERVICES

814-00-1004	SALARIES & WAGES	106,877.15	109,730.00	109,730.00	89,183.52	93,323.00	
814-00-1010	OVERTIME	0.00	500.00	500.00	65.34	500.00	
814-00-1016	CERTIFICATION PAY	0.00	0.00	0.00	0.00	4,200.00	
814-00-1024	LONGEVITY	1,000.00	1,200.00	1,200.00	930.00	1,320.00	
814-00-1050	FICA/MEDICARE	8,155.05	8,487.00	8,487.00	7,125.16	7,600.00	
814-00-1052	GROUP HEALTH	16,528.88	17,566.00	17,566.00	14,439.69	19,728.00	
814-00-1068	TRAVEL & TRAINING	3,527.98	4,000.00	4,000.00	2,438.88	3,000.00	
814-00-1069	RETIREMENT (TMRS)	<u>12,880.19</u>	<u>15,585.00</u>	<u>15,585.00</u>	<u>11,729.91</u>	<u>19,623.00</u>	
	TOTAL 1 PERSONNEL SERVICES	148,969.25	157,068.00	157,068.00	125,912.50	149,294.00	

814-00-1016 CERTIFICATION PAY CURRENT YEAR NOTES:  
 CERTIFICATION PAY  
 BASIC - NO PAY  
 INTERMEDIATE \$175 PER MONTH (2 @ \$2,100)  
 ADVANCED \$225 PER MONTH

2 SPECIAL/CONTRACTUAL SER

814-00-2142	JAIL EXPENSES	19,335.00	17,213.00	17,213.00	17,075.00	20,000.00	
814-00-2144	JANITORIAL SERVICES	6,235.20	5,200.00	5,200.00	0.00	0.00	
814-00-2160	OMNI BASE (FTA) FEES	2,994.00	5,000.00	5,000.00	3,582.00	4,000.00	
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	28,564.20	27,413.00	27,413.00	20,657.00	24,000.00	

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

3 SUPPLIES & MATERIALS

814-00-3210	DUES & SUBSCRIPTIONS	180.95	400.00	400.00	71.00	250.00	
814-00-3214	EQUIP. UNDER \$5,000 - OFFI	37.84	1,300.00	1,300.00	139.98	0.00	
814-00-3252	MAPS, BOOKS, ETC.	401.76	550.00	550.00	0.00	550.00	
814-00-3262	PRINTING	<u>2,146.67</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,224.02</u>	<u>4,000.00</u>	
	TOTAL 3 SUPPLIES & MATERIALS	2,767.22	5,250.00	5,250.00	3,435.00	4,800.00	

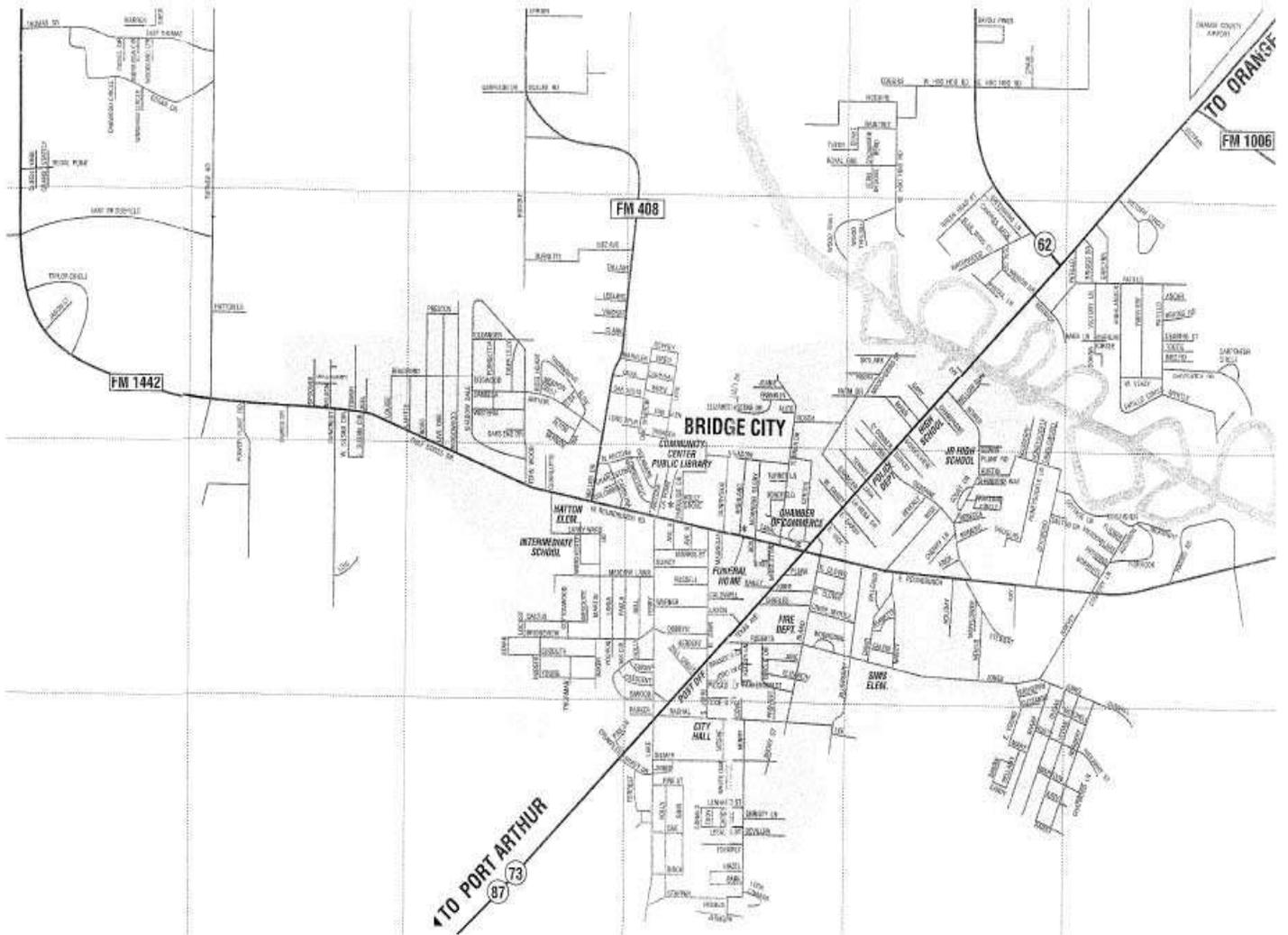
814-00-3210 DUES & SUBSCRIPTIONS PERMANENT NOTES:  
 TMCA (2)  
 NOTARY (2)

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

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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		
814-00-3262 PRINTING		PERMANENT NOTES: CASE FOLDERS COPIER FEES				
<u>4 REPAIRS &amp; MAINTENANCE</u>						
814-00-4308 R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	10,000.00	
814-00-4364 R & M UNIFORMS	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	50.00	50.00	0.00	10,000.00	
814-00-4308 R & M - COMPUTER SOFTWARE		CURRENT YEAR NOTES: COURT TECHNOLOGY FUND COULD NOT FULLY COVER EXPENSE				
<u>5 UTILITIES</u>						
814-00-5452 TELEPHONE	<u>1,465.99</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,089.24</u>	<u>1,500.00</u>	
TOTAL 5 UTILITIES	1,465.99	1,000.00	1,000.00	1,089.24	1,500.00	
TOTAL 00 NO PROJECTS	181,766.66	190,781.00	190,781.00	151,093.74	189,594.00	
TOTAL 14 MUNICIPAL COURT	181,766.66	190,781.00	190,781.00	151,093.74	189,594.00	



# **General Fund City Attorney**

**FUNCTION:**

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

01 -GENERAL FUND  
 15 CITY ATTORNEY  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
-----							
00 NO PROJECTS =====							
<u>1 PERSONNEL SERVICES</u>							
815-00-1004 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	45,815.00	_____
815-00-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00	3,505.00	_____
815-00-1058 GROUP HEALTH	0.00	0.00	0.00	0.00	0.00	0.00	_____
815-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	0.00	5,000.00	_____
815-00-1086 LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	_____
815-00-1088 PROSECUTION FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>_____</u>
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	54,320.00	_____
815-00-1004 SALARIES & WAGES							
		PERMANENT NOTES: PER IRS - EMPLOYEE COVERS ALL WORK EXCEPT FOR ANYTHING EXTRAORDINARY THAT KEEPS ATTORNEY AWAY FROM HIS PRACTICE FOR EXTENDED TIME					
815-00-1068 TRAVEL & TRAINING							
		PERMANENT NOTES: TML GOLDEN TRIANGLE DAYS CITY ATTY TRAINING					
815-00-1088 PROSECUTION FEES							
		PERMANENT NOTES: USE OF ANOTHER ATTY FOR PROSECUTION - USE CONTINGENCY FUNDS					
<u>2 SPECIAL/CONTRACTUAL SER</u>							
815-00-2172 PROFESSIONAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>_____</u>
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	0.00	_____
<u>3 SUPPLIES &amp; MATERIALS</u>							
815-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	200.00	_____
815-00-3252 MAPS, BOOKS, ETC	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>_____</u>
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	200.00	_____
815-00-3210 DUES & SUBSCRIPTIONS							
		PERMANENT NOTES: TEXAS CITY ATTORNEY ASSOCIATION (TCAA) TMCA					
TOTAL 00 NO PROJECTS	0.00	0.00	0.00	0.00	0.00	54,520.00	_____
TOTAL 15 CITY ATTORNEY	0.00	0.00	0.00	0.00	0.00	54,520.00	_____

# **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.

01 -GENERAL FUND  
 16 POLICE  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
-----							
00 NO PROJECTS							
=====							
<u>1 PERSONNEL SERVICES</u>							
816-00-1002	PART TIME WORKERS	0.00	45,800.00	45,800.00	0.00	45,600.00	
816-00-1004	SALARIES & WAGES	1,434,360.90	1,560,020.00	1,560,020.00	1,115,085.66	1,653,205.00	
816-00-1006	SHIFT DIFFERENTIAL-EVENING	4,069.40	4,760.00	4,760.00	2,911.04	5,592.00	
816-00-1008	SHIFT DIFFERENTIAL-GVYD REG	0.00	0.00	0.00	0.00	0.00	
816-00-1010	OVERTIME	201,864.88	100,000.00	100,000.00	239,125.27	100,000.00	
816-00-1012	SHIFT DIFFERENTIAL-EV OT	727.26	600.00	600.00	871.91	600.00	
816-00-1014	SHIFT DIFFERENTIAL-GVYD OVT	0.00	0.00	0.00	0.00	0.00	
816-00-1016	CERTIFICATION PAY	46,401.48	71,700.00	71,700.00	40,275.00	81,900.00	
816-00-1017	INTOXILYZER OPERATOR	1,200.00	1,800.00	1,800.00	1,100.00	2,400.00	
816-00-1018	INSTRUCTOR PAY	3,250.00	4,500.00	4,500.00	3,500.00	6,000.00	
816-00-1019	FIELD TRAINING OFFICER PAY	575.00	1,200.00	1,200.00	0.00	1,200.00	
816-00-1021	INVESTIGATOR ASSIGNMENT PAY	4,425.00	7,800.00	7,800.00	6,450.00	7,800.00	
816-00-1022	WARRANTS SERVED PAY	0.00	5,000.00	5,000.00	900.00	5,000.00	
816-00-1023	BILINGUAL PAY	700.00	600.00	600.00	200.00	600.00	
816-00-1024	LONGEVITY	7,012.50	8,880.00	8,880.00	5,310.00	7,260.00	
816-00-1050	FICA/MEDICARE	127,023.99	138,754.00	138,754.00	110,731.63	147,489.00	
816-00-1052	GROUP HEALTH	178,980.88	232,922.00	232,922.00	152,183.58	261,048.00	
816-00-1058	ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	7,000.00	8,400.00	
816-00-1060	ALLOWANCES - CLOTHING	2,100.00	2,100.00	2,100.00	2,100.00	3,000.00	
816-00-1066	PHYSICALS	535.00	900.00	900.00	2,500.00	1,600.00	
816-00-1067	TRAVEL & TRAINING REIMBURS(	1,368.35)	0.00	0.00	( 1,451.55)	( 1,500.00)	
816-00-1068	TRAVEL & TRAINING	2,451.02	7,000.00	7,000.00	3,736.69	9,200.00	
816-00-1069	RETIREMENT (TMRS)	246,580.20	300,115.00	300,115.00	217,248.91	371,813.00	
816-00-1080	POLICE RESERVE EXPENSES	0.00	200.00	200.00	0.00	200.00	
816-00-1090	UNIFORM CLEANING	608.36	3,000.00	3,000.00	0.00	3,000.00	
	TOTAL 1 PERSONNEL SERVICES	2,269,897.52	2,506,051.00	2,506,051.00	1,909,778.14	2,721,407.00	

816-00-1002 PART TIME WORKERS PERMANENT NOTES:  
 DISPATCH RELIEF - ONE SHIFT EACH WEEK (8 HRS) PLUS ANY SICK  
 /VACATION COVERAGE NEEDED

816-00-1004 SALARIES & WAGES PERMANENT NOTES:  
 STEP RAISES PER CONTRACT - INCLUDED

816-00-1006 SHIFT DIFFERENTIAL-EVENING PERMANENT NOTES:  
 ALL OFFICERS ON THE 12 HOUR SHIFT RECEIVE .20 CENTS  
 PER HOUR.  
 DISPATCHERS DO NOT RECEIVE SHIFT DIFFERENTIAL PAY.

816-00-1010 OVERTIME PERMANENT NOTES:  
 OVERTIME PAY ALSO INCLUDES HOLIDAY PAY

01 -GENERAL FUND  
 16 POLICE  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
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 \$250 PER MONTH ADVANCED/BACHELORS \$300 PER MONTH MASTERS \$350 PER MONTH 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) \$150 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),AND DETECTIVES(3) GET \$350, CLOTHING ALLOWANCE ONCE PER YEAR (OCTOBER)					
816-00-1066 PHYSICALS	PERMANENT NOTES: NEW HIRE PHYSICALS AT \$200 EACH					
816-00-1067 TRAVEL & TRAINING REIMBURS	PERMANENT NOTES: STATE ALLOCATES APPROX \$1,500 A YEAR TOWARDS TRAINING					

01 -GENERAL FUND  
 16 POLICE  
 DEPARTMENT EXPENDITURES

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

IF THE TCLEOSE TRAINING FUNDA ARE NOT SPENT IT MUST BE CARRIED TO THE NEXT YEAR.  
 OTHER SCHOLARSHIPS MAY BE RECEIVED THRU SETRPC AND OTHERS

816-00-1068 TRAVEL & TRAINING  
 CURRENT YEAR NOTES:  
 PATROL RIFLE INSTRUCTOR COURSE \$700  
 VARIOUS TRAINING \$2,000  
 TML (CHIEF) \$2,500  
 CHIEF CONFERENCES \$4,000

816-00-1090 UNIFORM CLEANING  
 PERMANENT NOTES:  
 FUNDED AS PER CONTRACT AT \$75 A MONTH PER OFFICER  
 CHIEF CAN ALSO USE THE \$75 PER MONTH  
 NOT FULLY UTILIZED OR FUNDED (IF FULLY FUNDED \$15,300)

<u>2 SPECIAL/CONTRACTUAL SER</u>						
816-00-2140	INVESTIGATION EXPENSES	1,345.46	2,000.00	2,000.00	472.93	2,000.00
816-00-2141	CRIME STOPPERS PROGRAM	0.00	1,500.00	1,500.00	1,128.00	1,500.00
816-00-2144	JANITORIAL SERVICES	8,213.42	7,600.00	7,600.00	2,136.42	3,000.00
816-00-2148	LANDFILL USE	328.70	500.00	500.00	279.76	0.00
816-00-2150	MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00
816-00-2170	MOBILE PHONES	4,376.08	6,250.00	6,250.00	4,461.36	6,250.00
816-00-2174	INTERLOCAL RADIO TOWER USE	4,162.13	8,000.00	8,000.00	3,922.62	8,000.00
816-00-2196	VETERINARY SERVICES	15.88	300.00	300.00	0.00	0.00
TOTAL 2 SPECIAL/CONTRACTUAL SER		18,441.67	26,150.00	26,150.00	12,401.09	20,750.00

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 PARTICIPATION

816-00-2144 JANITORIAL SERVICES  
 PERMANENT NOTES:  
 RUGS CLEANED WEEKLY AT \$54.78

816-00-2150 MEDICAL SERVICES  
 PERMANENT NOTES:  
 USE CONTINGENCY IF NEEDED

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

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

01 -GENERAL FUND  
 16 POLICE  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<b>3 SUPPLIES &amp; MATERIALS</b>						
816-00-3202	AMMUNITION	5,075.51	5,000.00	5,000.00	920.00	5,000.00
816-00-3210	DUES & SUBSCRIPTIONS	4,124.50	3,200.00	3,200.00	1,053.00	5,370.00
816-00-3212	EQUIP. UNDER \$5,000 - FIEL	20,376.21	17,665.00	17,665.00	14,243.24	9,000.00
816-00-3214	EQUIP. UNDER \$5,000 - OFFI	2,916.56	30,650.00	30,650.00	4,166.95	0.00
816-00-3216	EQUIP. UNDER \$5,000 - SAFE	12,282.22	5,400.00	5,400.00	0.00	10,000.00
816-00-3220	FILM & PROCESSING	0.00	0.00	0.00	0.00	0.00
816-00-3222	FUELS & LUBRICANTS	52,538.53	43,000.00	43,000.00	32,066.00	50,000.00
816-00-3240	KENNEL SERVICES	777.00	1,060.00	1,060.00	429.18	0.00
816-00-3252	MAPS, BOOKS, ETC.	636.48	750.00	750.00	0.00	750.00
816-00-3262	PRINTING	2,119.40	2,550.00	2,550.00	3,697.35	4,000.00
816-00-3280	SUPPLIES-CLEANING	629.65	1,350.00	1,350.00	0.00	1,000.00
816-00-3284	SUPPLIES-OFFICE	7,378.02	8,150.00	8,150.00	3,336.05	8,150.00
816-00-3296	UNIFORMS	7,190.67	8,000.00	8,000.00	4,704.77	25,000.00
816-00-3298	SMALL GRANT PURCHASES	15,090.00	0.00	0.00	34,255.45	0.00
816-00-3299	SMALL GRANT RECEIVED	( 25,639.53)	0.00	0.00	( 34,255.45)	0.00
816-00-3300	KOCH HELPING HEROS GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL 3 SUPPLIES & MATERIALS		105,495.22	126,775.00	126,775.00	64,616.54	118,270.00

816-00-3202 AMMUNITION PERMANENT NOTES:  
 QUALIFICATIONS 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 \$  
 TLO \$1,200  
 LEADS ONLINE (STOLEN PROPERTY SEARCH) \$1,450

816-00-3216 EQUIP. UNDER \$5,000 - SAFPERMANENT NOTES:  
 SAFETY VESTS AS PER CONTRACT  
 DEPT OF JUSTICE WILL REIMBURSE UP TO 1/2 OF COST THRU  
 BPV GRANT - IF FUNDED

816-00-3216 EQUIP. UNDER \$5,000 - SAFCURRENT YEAR NOTES:  
 REQUESTING 8 VESTS AT \$1,100 EACH  
 REQUESTING 2 LEVEL 3 RIFLE VESTS @ \$1,200 EACH

816-00-3220 FILM & PROCESSING PERMANENT NOTES:  
 MOST EVERYTHING IS DIGITAL NOW

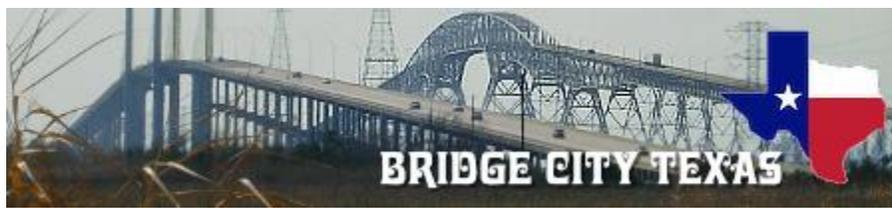
816-00-3262 PRINTING PERMANENT NOTES:

01 -GENERAL FUND  
 16 POLICE  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
-----						
		CITATION BOOKS				
		WARNING BOOKS				
		BUSINESS CARDS				
816-00-3296	UNIFORMS	PERMANENT NOTES:				
		UNIFORMS FOR NEW HIRES \$2,000 EACH WE CURRENTLY HAVE 9				
		VACANCIES				
		REPLACEMENTS AS NEEDED				
<u>4 REPAIRS &amp; MAINTENANCE</u>						
816-00-4302	R & M - APPLIANCES	0.00	0.00	0.00	0.00	
816-00-4304	R & M - BUILDING	4,280.37	23,950.00	23,950.00	5,524.68	6,000.00
816-00-4306	R & M - CAMERAS	8,478.75	5,100.00	5,100.00	0.00	8,100.00
816-00-4308	R & M - COMPUTER SOFTWARE	14,111.99	15,700.00	15,700.00	23,192.74	32,000.00
816-00-4312	R & M - COMPUTERS	595.00	5,000.00	5,000.00	85.00	5,000.00
816-00-4320	R & M - GROUNDS	420.00	0.00	0.00	0.00	0.00
816-00-4328	R & M - LIGHT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
816-00-4330	R & M - OFFICE EQUIPMENT	0.00	6,000.00	6,000.00	4,222.00	6,000.00
816-00-4340	R & M - PRINTERS	3,239.99	4,500.00	4,500.00	3,091.02	4,500.00
816-00-4348	R & M - RADIOS & RADAR	1,077.85	1,000.00	1,000.00	1,019.00	1,300.00
816-00-4362	R & M - SAFETY (GUNS/TASERS)	0.00	0.00	0.00	0.00	0.00
816-00-4364	R & M - UNIFORM CLEANING	1,775.94	1,100.00	1,100.00	897.00	2,000.00
816-00-4368	R & M - VEHICLES	<u>21,451.18</u>	<u>5,000.00</u>	<u>21,607.00</u>	<u>30,201.00</u>	<u>15,000.00</u>
	TOTAL 4 REPAIRS & MAINTENANCE	55,431.07	67,350.00	83,957.00	68,232.44	79,900.00
816-00-4304	R & M - BUILDING	PERMANENT NOTES:				
		NORMAL MAINTENANCE AT POLICE STATION & TERMITE PREVENTION				
		\$2,000				
816-00-4306	R & M - CAMERAS	PERMANENT NOTES:				
		WATCHGUARD - CAMERA MAINT.				
		CAMERAS ARE GETTING OLDER				
816-00-4308	R & M - COMPUTER SOFTWARE	PERMANENT NOTES:				
		POLICE DEPARTMENT INCODE SOFTWARE MAINTENANCE				
		NCIC INTERFACE				
		CAD				
		PERSONNEL, PROPERTY, BAR CODE				
		NET MOTION - MAINTENANCE FEE FOR COMMUNICATION SOFTWARE				
		BETWEEN CARS & POLICE DEPT.				
		PATROL VEHICLES OPERATING SOFTWARE				
816-00-4340	R & M - PRINTERS	PERMANENT NOTES:				
		COPIER INK AND MAINTENANCE				
		PRINTER(S) INK				

01 -GENERAL FUND  
 16 POLICE  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<u>5 UTILITIES</u>						
816-00-5432	ELECTRICITY - CITY BUILDING	10,699.30	8,000.00	8,000.00	5,716.08	11,000.00
816-00-5442	NATURAL GAS	709.65	700.00	700.00	677.56	1,000.00
816-00-5450	GARBAGE PICK-UP	1,123.44	1,200.00	1,200.00	842.58	1,300.00
816-00-5452	TELEPHONE	12,621.39	20,600.00	20,600.00	7,976.44	5,000.00
816-00-5462	WATER - CITY BUILDINGS	1,122.25	1,500.00	1,500.00	688.05	1,500.00
816-00-5472	TIME WARNER - INTERNET	0.00	0.00	0.00	0.00	0.00
	TOTAL 5 UTILITIES	26,276.03	32,000.00	32,000.00	15,900.71	19,800.00
816-00-5450	GARBAGE PICK-UP					
	PERMANENT NOTES:					
	\$94 X 12 MONTHS FOR DUMPSTER					
<u>6 CAPITAL EXPENDITURES</u>						
816-00-6500	ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	21,683.14	84,600.00
816-00-6502	CE - BUILDING	0.00	0.00	0.00	0.00	0.00
816-00-6530	CE-EQUIPMENT-COMPUTER	20,479.00	23,000.00	23,000.00	19,195.00	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	0.00	0.00	0.00	0.00	0.00
816-00-6590	CE-VEHICLES	25,036.40	75,000.00	75,000.00	0.00	0.00
816-00-6592	CE-VEHICLE EQUIPMENT	0.00	7,399.00	7,399.00	0.00	0.00
	TOTAL 6 CAPITAL EXPENDITURES	45,515.40	105,399.00	105,399.00	40,878.14	84,600.00
<u>7 ADMINISTRATION &amp; OTHER</u>						
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	400.00	400.00	0.00	400.00
	TOTAL 7 ADMINISTRATION & OTHER	0.00	1,900.00	1,900.00	0.00	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.					
<u>8 INSURANCE &amp; LEGAL SERVI</u>						
816-00-8804	ARBITRATION	0.00	0.00	0.00	0.00	0.00
	TOTAL 8 INSURANCE & LEGAL SERVI	0.00	0.00	0.00	0.00	0.00
TOTAL 00 NO PROJECTS		2,521,056.91	2,865,625.00	2,882,232.00	2,111,807.06	3,046,627.00
TOTAL 16 POLICE		2,521,056.91	2,865,625.00	2,882,232.00	2,111,807.06	3,046,627.00



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# **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.

01 -GENERAL FUND  
 17 MUNICIPAL COURT JUDGES  
 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>						
817-00-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	1,507.00	
817-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	4,000.00	
817-00-1092 MUNICIPAL JUDGE ALLOWANCE	0.00	0.00	0.00	0.00	15,392.00	
817-00-1094 ASSOC MUNI JUDGE ALLOWANCE	0.00	0.00	0.00	0.00	4,307.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	25,206.00	
817-00-1068 TRAVEL & TRAINING						PERMANENT NOTES: LEGISLATIVE UPDATES
<u>3 SUPPLIES &amp; MATERIALS</u>						
817-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	300.00	
817-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	
817-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	100.00	
817-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	100.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	500.00	
817-00-3210 DUES & SUBSCRIPTIONS						PERMANENT NOTES: TMCA (2) TEXAS NEWS (2) NOTARY (2)
817-00-3252 MAPS, BOOKS, ETC						PERMANENT NOTES: CODE OF CRIMINAL PROCEDURES
<u>4 REPAIRS &amp; MAINTENANCE</u>						
817-00-4364 R & M - UNIFORMS	0.00	0.00	0.00	0.00	50.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	50.00	
817-00-4364 R & M - UNIFORMS						PERMANENT NOTES: CLEAN JUDGES ROBES
TOTAL 00 NO PROJECTS	0.00	0.00	0.00	0.00	25,756.00	
TOTAL 17 MUNICIPAL COURT JUDGES	0.00	0.00	0.00	0.00	25,756.00	

# 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 18 FIRE PREVENTION  
 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>						
818-00-1084 FIREMAN'S RETIREMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	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 NUMBER OF FIREFIGHTERS CURRENTLY ___ FIREFIGHTERS AT ___ PER MONTH - CITY PAYS 1/2
<u>3 SUPPLIES &amp; MATERIALS</u>						
818-00-3221 FIRE PREVENTION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	1,500.00	
818-00-3221 FIRE PREVENTION						PERMANENT NOTES: CITY GIVES FIRE DEPT \$1,500 PER YEAR FOR FIRE PREVENTION MATERIALS - WHEN FIRE DEPT REQUESTS
TOTAL 00 NO PROJECTS	0.00	0.00	0.00	0.00	11,500.00	
TOTAL 18 FIRE PREVENTION	0.00	0.00	0.00	0.00	11,500.00	

# **General Fund Streets / Drainage & Mechanic**

## **FUNCTION:**

This division maintains and improves by maintenance of 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 always underway 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.

CITY OF BRIDGE CITY  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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		
-----						
00 NO PROGRAMS						
=====						
<u>1 PERSONNEL SERVICES</u>						
820-00-1004 SALARIES & WAGES	511,907.27	568,350.00	568,350.00	439,434.62	586,697.00	
820-00-1010 OVERTIME	5,297.11	5,000.00	5,000.00	6,259.91	5,000.00	
820-00-1016 CERTIFICATION PAY	900.00	1,800.00	1,800.00	750.00	1,800.00	
820-00-1024 LONGEVITY	5,242.50	6,240.00	6,240.00	4,067.50	6,060.00	
820-00-1050 FICA/MEDICARE	41,043.35	41,175.00	41,175.00	36,298.26	47,550.00	
820-00-1052 GROUP HEALTH	77,381.35	96,746.00	96,746.00	67,126.55	109,484.00	
820-00-1064 LICENSE FEES - WEEDS	0.00	160.00	160.00	126.94	400.00	
820-00-1066 PHYSICALS	143.00	155.00	155.00	200.00	0.00	
820-00-1068 TRAVEL & TRAINING	0.00	200.00	200.00	0.00	1,000.00	
820-00-1069 RETIREMENT (TMRS)	<u>79,299.69</u>	<u>91,515.00</u>	<u>91,515.00</u>	<u>73,732.91</u>	<u>122,773.00</u>	
TOTAL 1 PERSONNEL SERVICES	721,214.27	811,341.00	811,341.00	627,996.69	880,764.00	

820-00-1010 OVERTIME PERMANENT NOTES:  
 OVERTIME FOR STREET & DRAINAGE MAINTENANCE OVER THE BUDGETED  
 AMOUNT WILL BE REIMBURSED BY THE STREET MAINTENANCE FUND UP  
 TO \$20,000 THIS INCLUDES FICA & TMRS

820-00-1016 CERTIFICATION PAY PERMANENT NOTES:  
 SUPERINTENDENT & ASSIST SUPERINTENDENT - \$75 PER MONTH FOR  
 WEED CONTROL CERTIFICATE

820-00-1068 TRAVEL & TRAINING PERMANENT NOTES:  
 WEED CONTROL CERTIFICATION TRAINING

<u>2 SPECIAL/CONTRACTUAL SER</u>						
820-00-2144 JANITORIAL SERVICES	2,465.52	2,100.00	2,100.00	2,009.70	2,700.00	
820-00-2150 MEDICAL SERVICES	741.28	1,000.00	1,000.00	210.00	1,000.00	
820-00-2170 MOBILE PHONES	<u>704.19</u>	<u>800.00</u>	<u>800.00</u>	<u>879.30</u>	<u>1,200.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	3,910.99	3,900.00	3,900.00	3,099.00	4,900.00	

820-00-2144 JANITORIAL SERVICES PERMANENT NOTES:  
 RAGS AND RUGS \$52 PER WEEK

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

820-00-2170 MOBILE PHONES PERMANENT NOTES:  
 SUPERINTENDENT  
 ASSIST SUPERINTENDENT  
 MECHANIC

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		
<b>3 SUPPLIES &amp; MATERIALS</b>						
820-00-3206	CHEMICALS - WEED	2,687.25	2,500.00	2,500.00	2,500.00	3,500.00
820-00-3212	EQUIP. UNDER \$5,000 - FIEL	4,130.64	5,000.00	5,000.00	4,240.74	4,500.00
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 - SAFE	0.00	0.00	0.00	3.18	0.00
820-00-3218	EQUIP. UNDER \$5,000 - WAREH	68.00	0.00	0.00	0.00	0.00
820-00-3222	FUELS & LUBRICANTS	41,145.90	20,000.00	20,000.00	25,854.21	35,000.00
820-00-3252	MAPS, BOOKS, ETC.	0.00	0.00	0.00	0.00	0.00
820-00-3272	RENTAL/LEASE FIELD EQUIPMEN	1,953.19	2,000.00	2,000.00	886.96	2,000.00
820-00-3278	STREET SIGNS	1,960.16	2,500.00	2,500.00	2,596.02	3,000.00
820-00-3280	SUPPLIES - CLEANING	342.78	1,000.00	1,000.00	979.27	1,000.00
820-00-3286	SUPPLIES-WAREHOUSE	3,456.29	3,000.00	3,000.00	2,569.31	4,000.00
820-00-3290	TOOLS - SMALL	363.25	800.00	800.00	251.96	800.00
820-00-3296	UNIFORMS	<u>20.56</u>	<u>200.00</u>	<u>200.00</u>	<u>0.00</u>	<u>200.00</u>
TOTAL 3 SUPPLIES & MATERIALS		56,128.02	37,000.00	37,000.00	39,881.65	54,000.00

820-00-3212 EQUIP. UNDER \$5,000 - FIE  
 PERMANENT NOTES:  
 MISC. SMALL TOOLS, LAWNMOWERS, WEEDEATERS, EDGER, BLOWERS  
 DITCHING BUCKET \$2,500

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	5,675.14	4,000.00	4,000.00	149.94	2,000.00
820-00-4316	R & M - DRAINAGE	206,882.45	1,500.00	1,500.00	147,970.46	20,000.00
820-00-4317	R & M - GENERATORS	1,828.69	0.00	0.00	0.00	0.00
820-00-4320	R & M - GROUNDS	825.53	300.00	300.00	147.76	300.00
820-00-4324	R & M - HEAVY EQUIPMENT	988.70	15,000.00	15,000.00	4,179.00	5,000.00
820-00-4328	R & M - LIGHT EQUIPMENT	8,324.69	15,000.00	15,000.00	13,758.97	15,000.00
820-00-4340	R & M - PRINTERS	0.00	200.00	200.00	36.88	200.00
820-00-4356	R & M - STREETS	8,795.43	10,000.00	45,000.00	42,724.30	20,000.00
820-00-4364	R & M - UNIFORM CLEANING	8,870.45	8,400.00	8,400.00	7,705.77	10,700.00
820-00-4368	R & M - VEHICLES	5,786.88	5,000.00	5,000.00	1,711.83	5,000.00
820-00-4390	R & M - SMALL TOOLS	<u>398.81</u>	<u>500.00</u>	<u>500.00</u>	<u>166.60</u>	<u>500.00</u>
TOTAL 4 REPAIRS & MAINTENANCE		248,376.77	59,900.00	94,900.00	218,551.51	78,700.00

820-00-4304 R & M - BUILDING  
 PERMANENT NOTES:  
 NORMAL MAINTENANCE

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)

01 -GENERAL FUND  
 20 STREETS & DRAINAGE  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
820-00-4324 R & M - HEAVY EQUIPMENT							
		PERMANENT NOTES: GRADALLS					
820-00-4328 R & M - LIGHT EQUIPMENT							
		PERMANENT NOTES: BACKHOES WEED SPRAY BUGGY LAWN MOWERS SKID STEER					
820-00-4340 R & M - PRINTERS							
		PERMANENT NOTES: INK FOR PRINTERS					
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)					
<u>5 UTILITIES</u>							
820-00-5412 ELECTRICITY - STREET LIGHTS	55,104.29	55,000.00	55,000.00	42,678.21	58,000.00		
820-00-5432 ELECTRICITY - CITY BUILDING	4,401.49	4,000.00	4,000.00	3,091.07	4,500.00		
820-00-5442 NATURAL GAS	302.47	300.00	300.00	273.11	400.00		
820-00-5462 WATER - CITY BUILDINGS	<u>714.24</u>	<u>750.00</u>	<u>750.00</u>	<u>481.82</u>	<u>750.00</u>		
TOTAL 5 UTILITIES	60,522.49	60,050.00	60,050.00	46,524.21	63,650.00		
820-00-5462 WATER - CITY BUILDINGS							
		PERMANENT NOTES: MAINTENANCE SHOP 1/2 OF PUBLIC WORKS BUILDING					
<u>6 CAPITAL EXPENDITURES</u>							
820-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	7,605.77	43,000.00		
820-00-6502 CE-BUILDING	0.00	0.00	0.00	0.00	0.00		
820-00-6532 CE-EQUIPMENT-HEAVY	385,520.48	0.00	0.00	0.00	0.00		
820-00-6534 CE-EQUIPMENT-LIGHT	70,165.36	150,000.00	150,000.00	144,169.92	0.00		
820-00-6590 CE-VEHICLES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
TOTAL 6 CAPITAL EXPENDITURES	455,685.84	150,000.00	150,000.00	151,775.69	43,000.00		
TOTAL 00 NO PROGRAMS	1,545,838.38	1,122,191.00	1,157,191.00	1,087,828.75	1,125,014.00		
TOTAL 20 STREETS & DRAINAGE	1,545,838.38	1,122,191.00	1,157,191.00	1,087,828.75	1,125,014.00		

# 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

01 -GENERAL FUND  
 22 FINANCE  
 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

822-00-1004 SALARIES & WAGES	0.00	0.00	0.00	0.00	151,144.00	
822-00-1010 OVERTIME	0.00	0.00	0.00	0.00	0.00	
822-00-1024 LONGEVITY	0.00	0.00	0.00	0.00	540.00	
822-00-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	11,604.00	
822-00-1052 GROUP HEALTH	0.00	0.00	0.00	0.00	23,550.00	
822-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	5,000.00	
822-00-1069 RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	29,962.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	221,800.00	

822-00-1004 SALARIES & WAGES CURRENT YEAR NOTES:  
 POSSIBLY ADD \$30,000 TO BASE (\$38,221 WITH BENEFITS)

822-00-1068 TRAVEL & TRAINING PERMANENT NOTES:  
 TRAINING FOR GRANTS AND FEDERAL FUNDING  
 TRAINING FOR DISASTER ACCOUNTING  
 INVESTMENT TRAINING EVERY 2 YRS  
 GFOAT SEMINARS  
 PROPERTY TAX TRAINING  
 TYLER TECHNOLOGY TRAINING

2 SPECIAL/CONTRACTUAL SER

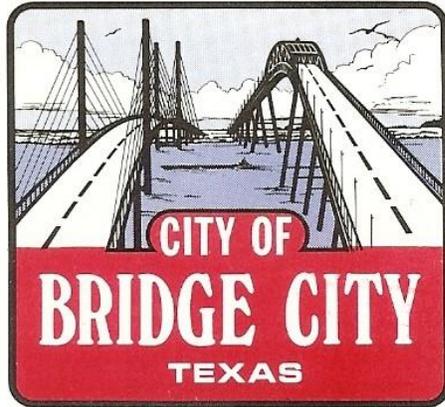
822-00-2170 MOBILE PHONES	0.00	0.00	0.00	0.00	1,300.00	
822-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	120,000.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	0.00	0.00	0.00	0.00	121,300.00	

822-00-2170 MOBILE PHONES PERMANENT NOTES:  
 MOBILE PHONE  
 IPAD  
 HOT SPOT

822-00-2172 PROFESSIONAL SERVICES CURRENT YEAR NOTES:  
 CONTRACT WITH KAREN MORGAN TO PROVIDE ACCOUNTING SERVICE

01 -GENERAL FUND  
 22 FINANCE  
 DEPARTMENT EXPENDITURES

		PRIOR	----- CURRENT YEAR -----			PROPOSED	BUDGET	
		YEAR	ORIGINAL	AMENDED	Y-T-D	BUDGET	WORKSPACE	
		ACTUAL	BUDGET	BUDGET	ACTUAL			
<u>3 SUPPLIES &amp; MATERIALS</u>								
822-00-3210	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	200.00		
822-00-3214	EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	2,000.00		
822-00-3252	MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	700.00		
822-00-3262	PRINTING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>		
TOTAL 3 SUPPLIES & MATERIALS		0.00	0.00	0.00	0.00	3,150.00		
822-00-3210	DUES & SUBSCRIPTIONS		PERMANENT NOTES: GFOAT					
822-00-3214	EQUIP UNDER \$5,000 - OFFICE		CURRENT YEAR NOTES: LAPTOP					
822-00-3252	MAPS, BOOKS, ETC		PERMANENT NOTES: LOCAL GOVERNMENT CODE \$100 GAAP GUIDE \$525					
822-00-3262	PRINTING		PERMANENT NOTES: W-2'S AND 1099'S ANNUALLY BUDGET BOOKS					
<u>4 REPAIRS &amp; MAINTENANCE</u>								
822-00-4308	R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	300.00		
822-00-4340	R & M - PRINTERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>		
TOTAL 4 REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00	1,800.00		
822-00-4308	R & M - COMPUTER SOFTWARE		PERMANENT NOTES: PROPERTY TAX SOFTWARE - \$250 ANNUALLY					
822-00-4340	R & M - PRINTERS		PERMANENT NOTES: INK OF PRINTERS (3)					
TOTAL 00 NO PROJECTS		0.00	0.00	0.00	0.00	348,050.00		
TOTAL 22 FINANCE		0.00	0.00	0.00	0.00	348,050.00		



# **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 making regular patrols of the City streets. An 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 24 ANIMAL CONTROL  
 DEPARTMENT EXPENDITURES

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

00 NO PROJECTS  
 =====

1 PERSONNEL SERVICES

824-00-1004	SALARIES & WAGES	0.00	0.00	0.00	0.00	44,305.00	
824-00-1010	OVERTIME	0.00	0.00	0.00	0.00	5,000.00	
824-00-1020	STANDBY PAY	0.00	0.00	0.00	0.00	7,800.00	
824-00-1024	LONGEVITY	0.00	0.00	0.00	0.00	240.00	
824-00-1050	FICA/MEDICARE	0.00	0.00	0.00	0.00	4,387.00	
824-00-1052	GROUP HEALTH	0.00	0.00	0.00	0.00	9,864.00	
824-00-1066	PHYSICALS	0.00	0.00	0.00	0.00	0.00	
824-00-1068	TRAVEL & TRAINING	0.00	0.00	0.00	0.00	1,000.00	
824-00-1069	RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	11,328.00	
TOTAL 1 PERSONNEL SERVICES		0.00	0.00	0.00	0.00	83,924.00	

824-00-1010 OVERTIME PERMANENT NOTES:  
 WORKS WEEKENDS - CLEANING AND FEEDING  
 LATE CALLS OR CALL OUTS

2 SPECIAL/CONTRACTUAL SER

824-00-2148	LANDFILL USE	0.00	0.00	0.00	0.00	500.00	
824-00-2150	MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	
824-00-2170	MOBILE PHONES	0.00	0.00	0.00	0.00	400.00	
824-00-2196	VETERINARY SERVICES	0.00	0.00	0.00	0.00	300.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER		0.00	0.00	0.00	0.00	1,200.00	

824-00-2148 LANDFILL USE PERMANENT NOTES:  
 PICK UP OF DECEASED ANIMALS

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 01-6210-000)

3 SUPPLIES & MATERIALS

824-00-3210	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	100.00	
824-00-3212	EQUIP UNDER \$5,000 - FIELD	0.00	0.00	0.00	0.00	1,600.00	
824-00-3214	EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	5,200.00	
824-00-3222	FUELS & LUBRICANTS	0.00	0.00	0.00	0.00	4,000.00	
824-00-3240	KENNEL SUPPLIES	0.00	0.00	0.00	0.00	2,000.00	
824-00-3262	PRINTING	0.00	0.00	0.00	0.00	250.00	
824-00-3280	SUPPLIES - CLEANING	0.00	0.00	0.00	0.00	350.00	
824-00-3284	SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	150.00	

01 -GENERAL FUND  
 24 ANIMAL CONTROL  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	----- CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	----- PROPOSED BUDGET	BUDGET WORKSPACE
824-00-3296 UNIFORMS	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	13,650.00	

824-00-3212 EQUIP UNDER \$5,000 - FIELDPERMANENT NOTES:  
 TRAPS AND SNARES  
 FANS AND HEATERS

824-00-3212 EQUIP UNDER \$5,000 - FIELDCURRENT YEAR NOTES:  
 STORAGE BUILDING \$1,025  
 HIGH PRESSURE ELECTRIC PRESSURE WASHER \$360

824-00-3214 EQUIP UNDER \$5,000 - OFFICCURRENT YEAR NOTES:  
 36" HESSAIRE SLANT WALL EXHAUST FAN \$1,200  
 DAYTON ELECTRIC WALL & CEILING HEATER \$4,000

824-00-3240 KENNEL SUPPLIES  
 CURRENT YEAR NOTES:  
 12 GALLON FOOD STORAGE CONTAINER \$1,060

824-00-3262 PRINTING  
 PERMANENT NOTES:  
 CITATION BOOKS  
 DISPOSITION CARDS

4 REPAIRS & MAINTENANCE

824-00-4302 R & M - APPLIANCES	0.00	0.00	0.00	0.00	1,000.00	
824-00-4304 R & M - BUILDING	0.00	0.00	0.00	0.00	21,000.00	
824-00-4320 R & M - GROUNDS	0.00	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	0.00	0.00	0.00	0.00	2,000.00	
824-00-4368 R & M - VEHICLES	0.00	0.00	0.00	0.00	2,000.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	26,000.00	

824-00-4302 R & M - APPLIANCES  
 PERMANENT NOTES:  
 FREEZER FOR DECEASED ANIMALS

824-00-4304 R & M - BUILDING  
 CURRENT YEAR NOTES:  
 VARIOUS ITEMS NEEDED FOR FLOOR REPAIRS \$500  
 ROOFING REPAIRS \$6,250  
 FENCING REPAIRS \$13,200  
 CONSIDER NEW SHELTER BUILDING AND KENNELS

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 24 ANIMAL CONTROL  
 DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES	PRIOR	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
	YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<u>5 UTILITIES</u>						
824-00-5452 TELEPHONE	0.00	0.00	0.00	0.00	0.00	
824-00-5462 WATER - CITY BUILDING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	
TOTAL 5 UTILITIES	0.00	0.00	0.00	0.00	500.00	
<u>6 CAPITAL EXPENDITURES</u>						
824-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00	0.00	
824-00-6590 CE - VEHICLES	<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	
TOTAL 00 NO PROJECTS	0.00	0.00	0.00	0.00	125,274.00	
TOTAL 24 ANIMAL CONTROL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>125,274.00</u>	

# **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.

01 -GENERAL FUND  
 26 PARKS & RECREATION  
 DEPARTMENT EXPENDITURES

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

00 NO PROJECTS  
 =====

1 PERSONNEL SERVICES

826-00-1002	PART TIME WORKERS	1,008.00	1,600.00	1,600.00	485.40	2,000.00	
826-00-1004	SALARIES & WAGES	20,462.88	20,520.00	20,520.00	18,602.84	21,135.00	
826-00-1010	OVERTIME FOR CC/SC OPENINGS	24,249.54	20,000.00	20,000.00	14,817.00	22,000.00	
826-00-1024	LONGEVITY	540.00	660.00	660.00	500.00	720.00	
826-00-1050	FICA/MEDICARE	1,650.02	3,273.00	3,273.00	1,536.42	1,825.00	
826-00-1052	GROUP HEALTH	8,034.96	9,675.00	9,675.00	7,216.79	9,864.00	
826-00-1069	RETIREMENT (TMRS)	<u>3,029.27</u>	<u>6,991.00</u>	<u>6,991.00</u>	<u>3,050.62</u>	<u>4,317.00</u>	
TOTAL 1 PERSONNEL SERVICES		58,974.67	62,719.00	62,719.00	46,209.07	61,861.00	

826-00-1002 PART TIME WORKERS PERMANENT NOTES:  
 PART TIME WORKERS SUBSTITUTE AT SENIOR CITIZENS HALL

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)  
 OVERTIME IS RECORDED HERE - FICA AND TMRS ARE RECORDED UNDER  
 THE STRETT DEPT

2 SPECIAL/CONTRACTUAL SER

826-00-2144	JANITORIAL SERVICES	9,836.59	10,500.00	10,500.00	2,903.16	4,000.00	
826-00-2170	MOBILE PHONES	<u>237.09</u>	<u>720.00</u>	<u>720.00</u>	<u>252.97</u>	<u>350.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		10,073.68	11,220.00	11,220.00	3,156.13	4,350.00	

826-00-2144 JANITORIAL SERVICES PERMANENT NOTES:  
 RUGS AND COMMUNITY CENTER AND SENIOR CITIZENS HALL

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

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 &amp; MATERIALS</u>						
826-00-3208	CHRISTMAS DECORATIONS	3,140.30	0.00	0.00	0.00	0.00
826-00-3209	ANNUAL CHRISTMAS TREE LIGHT	13,894.84	17,180.00	17,180.00	13,135.85	7,500.00
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 - OFFI	4,691.32	2,300.00	2,300.00	206.73	0.00
826-00-3242	SUPPLIES - KITCHEN	0.00	200.00	200.00	0.00	200.00
826-00-3280	SUPPLIES - CLEANING	3,718.57	3,000.00	3,000.00	334.93	3,000.00
826-00-3284	SUPPLIES - OFFICE	49.44	100.00	100.00	12.46	100.00
TOTAL 3 SUPPLIES & MATERIALS		25,494.47	22,780.00	22,780.00	13,689.97	10,800.00

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

826-00-3209 ANNUAL CHRISTMAS TREE LIGHT PERMANENT NOTES:  
 ANNUAL CHRISTMAS TREE LIGHTING IN THE PARK

826-00-3242 SUPPLIES - KITCHEN PERMANENT NOTES:  
 SUPPLIES FOR SENIOR CITIZENS HALL

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

4 REPAIRS & MAINTENANCE

826-00-4302	R & M - APPLIANCES	274.04	200.00	200.00	0.00	500.00
826-00-4304	R & M - BUILDING	4,431.29	6,600.00	6,600.00	1,849.02	16,600.00
826-00-4320	R & M - GROUNDS	1,738.58	2,000.00	2,000.00	348.30	500.00
826-00-4330	R & M - OFFICE EQUIPMENT	0.00	500.00	500.00	41.98	0.00
826-00-4342	R & M - PARK EQUIP.	744.16	2,000.00	2,000.00	3,094.60	2,000.00
TOTAL 4 REPAIRS & MAINTENANCE		7,188.07	11,300.00	11,300.00	5,333.90	19,600.00

826-00-4302 R & M - APPLIANCES PERMANENT NOTES:  
 MAINTENANCE ON APPLIANCES FOR SENIOR CITIZENS HALL AND COMMUNITY CENTER

826-00-4304 R & M - BUILDING PERMANENT NOTES:  
 MAINTENANCE FOR SENIOR CITIZENS HALL AND COMMUNITY CENTER  
 \$6,600

826-00-4304 R & M - BUILDING CURRENT YEAR NOTES:  
 REPLACE BOTH DOUBLE DOORS AT COMMUNITY CENTER \$10,000

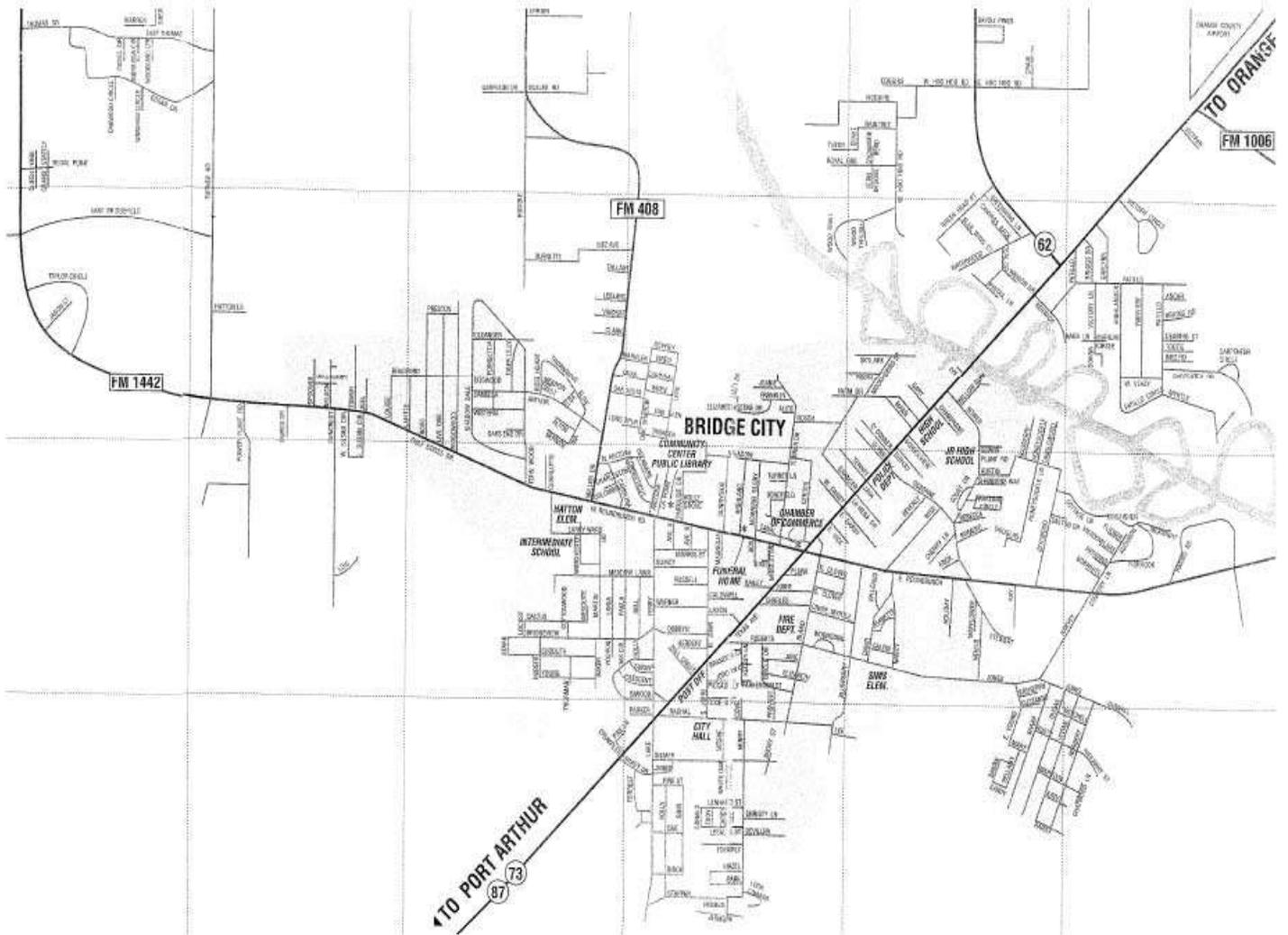
01 -GENERAL FUND  
 26 PARKS & RECREATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
826-00-4342 R & M - PARK EQUIP.		PERMANENT NOTES: MAINTENANCE FOR PARK EQUIPMENT AND SPLASH PAD SPLASH PAD WAS RESURFACED IN 20019 - 2020					
<u>5 UTILITIES</u>							
826-00-5402 ELECTRICITY - LL/PC/FL FIE(	9,000.00)	5,000.00	5,000.00		0.00	5,000.00	
826-00-5432 ELECTRICITY - CITY BUILDING	11,290.14	10,600.00	10,600.00		10,177.97	16,000.00	
826-00-5450 GARBAGE PICKUP	2,551.61	3,000.00	3,000.00		2,117.00	3,000.00	
826-00-5462 WATER - CITY BUILDINGS	1,042.35	1,000.00	1,000.00		752.40	1,200.00	
826-00-5472 WATER - LL/PC/FL FIELDS	<u>4,662.65</u>	<u>3,100.00</u>	<u>3,100.00</u>		<u>2,904.55</u>	<u>5,000.00</u>	
TOTAL 5 UTILITIES	10,546.75	22,700.00	22,700.00		15,951.92	30,200.00	
826-00-5402 ELECTRICITY - LL/PC/FL FIE		PERMANENT NOTES: \$3,000 FOR LITTLE LEAGUE; \$1,000 FOR PONY COLT LEAGUE; \$1,000 FOR FOOTBAL LEAGUE LEAGUES MUST SHOW PROOF ANNUALLY OF SPENDING AT LEAST THE BUDGETED AMOUNT SHOWN ABOVE ON ELECTRICITY TO RECEIVE FUNDING					
826-00-5432 ELECTRICITY - CITY BUILDIN		PERMANENT NOTES: SENIOR CITIZENS HALL COMMUNITY CENTER PARK PAVILLION					
826-00-5450 GARBAGE PICKUP		PERMANENT NOTES: COMMUNITY CENTER SENIOR CITIZENS HALL					
826-00-5462 WATER - CITY BUILDINGS		PERMANENT NOTES: SENIOR CITIZENS HALL COMMUNITY CENTER PARK - BATHROOMS					
826-00-5472 WATER - LL/PC/FL FIELDS		PERMANENT NOTES: CITY PAYS ALL OF THE WATER FOR THE BALL FIELDS					
826-00-5472 WATER - LL/PC/FL FIELDS		CURRENT YEAR NOTES: SUGGESTION - LIMIT AMOUNT CITY PAYS ON WATER BILLS. OVRAGE WILL BE PAID BY LEAGUES					
TOTAL 00 NO PROJECTS	112,277.64	130,719.00	130,719.00		84,340.99	126,811.00	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 26 PARKS & RECREATION  
 DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
DEPARTMENT EXPENDITURES	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE
-----						
20 COW BAYOU						
=====						
<u>4 REPAIRS &amp; MAINTENANCE</u>						
826-20-4320 R & M - GROUNDS - COW BAYOU	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
826-20-4320 R & M - GROUNDS - COW BAYO						
PERMANENT NOTES:						
NO WAKE SIGNS IN COW BAYOU						
TOTAL 20 COW BAYOU	0.00	0.00	0.00	0.00	0.00	
=====						
TOTAL 26 PARKS & RECREATION	112,277.64	130,719.00	130,719.00	84,340.99	126,811.00	
=====						



# **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.

CITY OF BRIDGE CITY  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 28 COMMUNITY DEVELOPMENT  
 DEPARTMENT EXPENDITURES

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

00 NO PROJECTS  
 =====

1 PERSONNEL SERVICES

828-00-1004	SALARIES & WAGES	133,986.98	137,488.00	137,488.00	102,363.92	122,053.00	
828-00-1010	OVERTIME	0.00	1,000.00	1,000.00	45.00	1,000.00	
828-00-1016	CERTIFICATION PAY	0.00	0.00	0.00	0.00	1,800.00	
828-00-1024	LONGEVITY	225.00	420.00	420.00	220.00	480.00	
828-00-1050	FICA/MEDICARE	10,074.40	10,627.00	10,627.00	7,952.24	9,588.00	
828-00-1052	GROUP HEALTH	8,474.07	10,231.00	10,231.00	13,233.38	23,550.00	
828-00-1066	PHYSICALS	105.00	0.00	0.00	155.00	0.00	
828-00-1068	TRAVEL & TRAINING	100.00	500.00	500.00	600.00	1,500.00	
828-00-1069	RETIREMENT (TMRS)	<u>19,352.23</u>	<u>23,580.00</u>	<u>23,580.00</u>	<u>16,259.36</u>	<u>24,757.00</u>	
TOTAL 1 PERSONNEL SERVICES		172,317.68	183,846.00	183,846.00	140,828.90	184,728.00	

828-00-1010 OVERTIME PERMANENT NOTES:  
 OVERTIME FOR WORKING MEETINGS  
 PLANING AND ZONING  
 BOARD OF ADJUSTMENTS

828-00-1016 CERTIFICATION PAY CURRENT YEAR NOTES:  
 CERTIFICATION PAY - 2 @ \$75 PER MONTH

2 SPECIAL/CONTRACTUAL SER

828-00-2154	GRASS CUTTING SERVICES	0.00	1,500.00	1,500.00	0.00	1,500.00	
828-00-2170	MOBILE PHONES	<u>297.42</u>	<u>540.00</u>	<u>540.00</u>	<u>373.51</u>	<u>540.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		297.42	2,040.00	2,040.00	373.51	2,040.00	

828-00-2154 GRASS CUTTING SERVICES PERMANENT NOTES:  
 GRASS CUTTING FOR OVERGROWN PROPERTIES

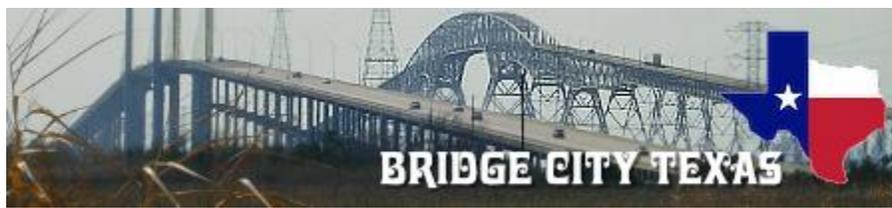
828-00-2170 MOBILE PHONES PERMANENT NOTES:  
 CODE ENFORCEMENT OFFICER

3 SUPPLIES & MATERIALS

828-00-3210	DUES & SUBSCRIPTIONS	0.00	100.00	100.00	71.00	100.00	
828-00-3214	EQUIP. UNDER \$5,000 - OFFI	1,019.48	1,600.00	1,600.00	( 474.00)	0.00	
828-00-3222	FUELS & LUBRICANTS	2,052.64	2,000.00	2,000.00	2,190.35	2,500.00	
828-00-3252	MAPS, BOOKS, ETC.	0.00	500.00	500.00	434.32	500.00	
828-00-3262	PRINTING	416.08	0.00	0.00	0.00	500.00	
828-00-3272	RENTAL / LEASE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
828-00-3284	SUPPLIES - OFFICE	570.32	500.00	500.00	489.06	0.00	
828-00-3300	DEMO EXPENSES	<u>58,652.15</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>5,368.61</u>	<u>10,000.00</u>	
TOTAL 3 SUPPLIES & MATERIALS		62,710.67	14,700.00	14,700.00	8,079.34	13,600.00	

01 -GENERAL FUND  
 28 COMMUNITY DEVELOPMENT  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
828-00-3210 DUES & SUBSCRIPTIONS	PERMANENT NOTES: NOTARY						
828-00-3252 MAPS, BOOKS, ETC.	PERMANENT NOTES: INTERNATIONAL CODE BOOK THOMSON WEST						
828-00-3300 DEMO EXPENSES	PERMANENT NOTES: DEMO OF HOMES						
<u>4 REPAIRS &amp; MAINTENANCE</u>							
828-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
828-00-4340 R & M - PRINTERS	1,504.59	2,000.00	2,000.00	128.43	2,000.00		
828-00-4364 R & M - UNIFORM CLEANING	610.36	700.00	700.00	220.55	700.00		
828-00-4368 R & M - VEHICLES	<u>0.00</u>	<u>750.00</u>	<u>750.00</u>	<u>16.75</u>	<u>750.00</u>		
TOTAL 4 REPAIRS & MAINTENANCE	2,114.95	3,450.00	3,450.00	365.73	3,450.00		
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						
<u>6 CAPITAL EXPENDITURES</u>							
828-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	
828-00-6590 CE-VEHICLES	<u>24,750.70</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 6 CAPITAL EXPENDITURES	24,750.70	0.00	0.00	0.00	0.00	0.00	
828-00-6500 ENTERPRISE LEASE - VEHICLE	CURRENT YEAR NOTES: 2022 TRUCK PURCHASED WAS TOTALED 06/2023						
TOTAL 00 NO PROJECTS	262,191.42	204,036.00	204,036.00	149,647.48	203,818.00		
TOTAL 28 COMMUNITY DEVELOPMENT	262,191.42	204,036.00	204,036.00	149,647.48	203,818.00		



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# **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.

01 -GENERAL FUND  
 32 LIBRARY  
 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 PROGRAMS  
 =====

1 PERSONNEL SERVICES

832-00-1002	PART TIME WORKERS	10,185.51	8,000.00	8,000.00	9,991.44	10,000.00	
832-00-1004	SALARIES & WAGES	77,148.39	108,808.00	108,808.00	72,786.00	81,658.00	
832-00-1010	OVERTIME	0.00	0.00	0.00	0.00	0.00	
832-00-1024	LONGEVITY	1,695.00	1,800.00	1,800.00	1,455.00	420.00	
832-00-1050	FICA/MEDICARE	6,385.73	7,545.00	7,545.00	6,330.32	7,044.00	
832-00-1052	GROUP HEALTH	18,082.89	19,350.00	19,350.00	15,819.93	23,550.00	
832-00-1066	PHYSICALS	0.00	0.00	0.00	0.00	0.00	
832-00-1068	TRAVEL & TRAINING	113.93	2,000.00	2,600.00	2,815.86	3,000.00	
832-00-1069	RETIREMENT (TMRS)	<u>11,449.77</u>	<u>15,381.00</u>	<u>15,381.00</u>	<u>11,723.47</u>	<u>16,213.00</u>	
TOTAL 1 PERSONNEL SERVICES		125,061.22	162,884.00	163,484.00	120,922.02	141,885.00	

832-00-1002 PART TIME WORKERS PERMANENT NOTES:  
 PART TIME WORKERS TO SUBSTITUTE FOR SICK/VACATION AND  
 EDUCATION TIME AND RELIEF FOR PROGRAM TIMES

832-00-1004 SALARIES & WAGES PERMANENT NOTES:  
 LIBRARY IS CURRENTLY OPEN 35 HOURS PER WEEK

832-00-1004 SALARIES & WAGES CURRENT YEAR NOTES:  
 2 - LIBRARY CLERKS

832-00-1068 TRAVEL & TRAINING PERMANENT NOTES:  
 TEXAS LIBRARY ASSOCIATION IN SAN ANTONIO  
 REGIONAL MEETINGS

2 SPECIAL/CONTRACTUAL SER

832-00-2124	DUES & SUBSCRIPTIONS	1,234.24	950.00	950.00	352.99	1,200.00	
832-00-2144	JANITORIAL SERVICES	<u>6,235.20</u>	<u>5,200.00</u>	<u>5,200.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER		7,469.44	6,150.00	6,150.00	352.99	1,200.00	

3 SUPPLIES & MATERIALS

832-00-3211	SOFTWARE UNDER \$5,000	3,457.90	3,500.00	3,500.00	3,488.52	4,000.00	
832-00-3214	EQUIP. UNDER \$5,000 - OFFIC	3,501.06	3,600.00	3,600.00	1,685.23	0.00	
832-00-3250	MAGAZINES & PERIODICALS	769.89	1,200.00	1,200.00	1,645.26	1,200.00	
832-00-3252	MAPS, BOOKS, ETC.	19,914.15	19,000.00	19,000.00	13,352.07	20,000.00	
832-00-3262	PRINTING	1,584.83	1,000.00	1,000.00	857.56	1,500.00	
832-00-3280	SUPPLIES - CLEANING	317.21	1,000.00	1,000.00	384.77	1,000.00	
832-00-3283	SUPPLIES - SPECIAL PROGRAM	2,393.22	3,700.00	3,700.00	2,952.46	4,000.00	
832-00-3284	SUPPLIES - OFFICE	3,354.21	2,150.00	2,150.00	1,062.99	2,150.00	
832-00-3298	SMALL GRANT PURCHASES	9,682.89	0.00	0.00	0.00	0.00	
832-00-3299	SMALL GRANTS RECEIVED	<u>( 9,682.89)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS		35,292.47	35,150.00	35,150.00	25,428.86	33,850.00	

01 -GENERAL FUND  
 32 LIBRARY  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
832-00-3211 SOFTWARE UNDER \$5,000	PERMANENT NOTES: OVERDRIVE SOFTWARE - DOWNLOAD E-BOOKS, CDS, ETC TO READING DEVICES \$1500 BIBLIONIX \$1500 CASSIE 3RD YR \$360 OFFICE 2019 \$546 (14 LICENSES) ANCESTRY \$400					
832-00-3250 MAGAZINES & PERIODICALS	PERMANENT NOTES: BMT ENTERPRISE MAGAZINE SUB ORANGE LEADER ABDO					
832-00-3252 MAPS, BOOKS, ETC.	PERMANENT NOTES: INCREASE OF \$2,000 ('04-'05) INCREASE OF \$1,000 ('05-'06) INCREASE OF \$1,000 ('07-'08) INCREASE OF \$1,000 ('08-'09) INCREASE OF \$1,000 ('11-'12) INCREASE OF \$1,000 ('12-'13) INCREASE OF \$1,000 ('16-'17) INCREASE OF \$1,000 ('20-'21) FOR E-BOOKS					
832-00-3252 MAPS, BOOKS, ETC.	CURRENT YEAR NOTES: INCREASE OF \$1,000 FOR '23-'24 FOR E-BOOKS					
832-00-3262 PRINTING	PERMANENT NOTES: MEMBERSHIP CARDS LIBRARY CARDS ADVERTISING CARDS					
<u>4 REPAIRS &amp; MAINTENANCE</u>						
832-00-4304 R & M - BUILDING	394.57	35,000.00	73,681.00	79,863.04	2,200.00	
832-00-4308 R & M - COMPUTER SOFTWARE	216.00	10,000.00	10,000.00	10,085.64	10,000.00	
832-00-4312 R & M - COMPUTERS	2,347.48	5,000.00	5,000.00	692.57	5,000.00	
832-00-4320 R & M - GROUNDS	169.86	200.00	200.00	1,237.78	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	0.00	1,500.00	1,500.00	1,198.13	1,500.00	
TOTAL 4 REPAIRS & MAINTENANCE	3,127.91	52,000.00	90,681.00	93,077.16	19,200.00	
832-00-4304 R & M - BUILDING	PERMANENT NOTES: NORMAL MAINTENANCE - PEST CONTROL AND A/C					
832-00-4304 R & M - BUILDING	CURRENT YEAR NOTES: REPAIR BATHROOM (\$1,200)					

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 32 LIBRARY  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
832-00-4308 R & M - COMPUTER SOFTWARE	PERMANENT NOTES: DEEP FREEZE MALWARE/ANTIVIRUS STATE DATABASE						
832-00-4312 R & M - COMPUTERS	PERMANENT NOTES: THERE ARE 10 COMPUTERS, 2 LAPTOPS, 1 E-READER AND 1 I-PAD.						
832-00-4312 R & M - COMPUTERS	CURRENT YEAR NOTES: REQUESTING TO USE ETG NETWORK SUPPORT SERVICES - ANNUAL CONTRACT \$2,377 (2023 PRICE) THEY SPECIALIZE IN LIBRARY SOFTWARE - CITY OF GROVES USES. CURRENTLY THE CITY USES DISCOVERY FOR COMPUTER REPAIRS						
832-00-4320 R & M - GROUNDS	PERMANENT NOTES: FLOWER BED MAINTENANCE						
832-00-4340 R & M - PRINTERS	PERMANENT NOTES: INK FOR COPIER AND PRINTERS						
<u>5 UTILITIES</u>							
832-00-5432 ELECTRICITY - CITY BUILDING	3,796.57	4,000.00	4,000.00		3,440.05	4,500.00	
832-00-5452 TELEPHONE	1,570.95	2,000.00	2,000.00		1,348.15	2,000.00	
832-00-5462 WATER - CITY BUILDINGS	450.45	400.00	400.00		333.30	500.00	
832-00-5472 TIME WARNER - INTERNET	<u>1,571.66</u>	<u>1,500.00</u>	<u>1,500.00</u>		<u>1,256.45</u>	<u>1,800.00</u>	
TOTAL 5 UTILITIES	7,389.63	7,900.00	7,900.00		6,377.95	8,800.00	
<u>6 CAPITAL EXPENDITURES</u>							
832-00-6536 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	
TOTAL 00 NO PROGRAMS	178,340.67	264,084.00	303,365.00		246,158.98	204,935.00	
TOTAL 32 LIBRARY	178,340.67	264,084.00	303,365.00		246,158.98	204,935.00	

# **General Fund Contingency**

**FUNCTION:**

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

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

01 -GENERAL FUND  
 36 CONTINGENCY  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
00 NO PROJECTS =====						
<u>7 ADMINISTRATION &amp; OTHER</u>						
836-00-7990 CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,295.00</u>	
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	27,295.00	
836-00-7990 CONTINGENCY						
TOTAL 00 NO PROJECTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,295.00</u>	
TOTAL 36 CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,295.00</u>	
*** TOTAL EXPENDITURES ***	<u>6,007,993.05</u>	<u>5,861,741.00</u>	<u>6,038,371.00</u>	<u>4,659,287.46</u>	<u>6,317,366.00</u>	

\*\*\* END OF REPORT \*\*\*

**General Fund  
Non-Capital  
&  
Capital Outlay**

**CAPITAL OUTLAY DETAIL  
2023 - 2024 BUDGET YEAR  
GENERAL FUND**

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

<b>DEPARTMENT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION AND EXPLANATION OF REQUEST</b>	<b>REQUESTED AMOUNT</b>
Police	01-816-00-3212	Replace Tasers (Yr 5 of 5)	\$ 7,565
Police	01-816-00-3212	Enhanced SIM Taser Traininbg Suit	\$ 1,000
Police	01-816-00-3216	Bullet Proof Vests (\$1,100 each) new officers	\$ 10,000
Street	01-820-00-3212	Various Small Equipment - Lawnmowers, Weed eaters, Etc	\$ 2,000
Street	01-820-00-3212	Ditching Bucket	\$ 2,500
Animal Control	01-824-00-3212	Traps and Snares	\$ 140
Animal Control	01-824-00-3212	High Pressure Electric Pressure Washer	\$ 360
Animal Control	01-824-00-3212	Storage Shed	\$ 1,100
Animal Control	01-824-00-3214	Hessaire slantwall exhaust fan	\$ 1,200
Animal Control	01-824-00-3214	Dayton electric wall & ceiling heater 30KW 408V	\$ 4,000
<b>TOTAL NON-CAPITAL OUTLAY FOR GENERAL FUND</b>			<b>\$ 29,865</b>

**EQUIPMENT OVER \$5,000 DETAIL**

<b>DEPARTMENT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION AND EXPLANATION OF REQUEST</b>	<b>REQUESTED AMOUNT</b>
Police	01-816-00-6500	Vehicles Leases (5)	\$ 84,600
Street	01-820-00-6500	Vehicles Leases (4)	\$ 43,000
<b>TOTAL EQUIPMENT OVER \$5,000 FOR GENERAL FUND</b>			<b>\$ 127,600</b>

## 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.

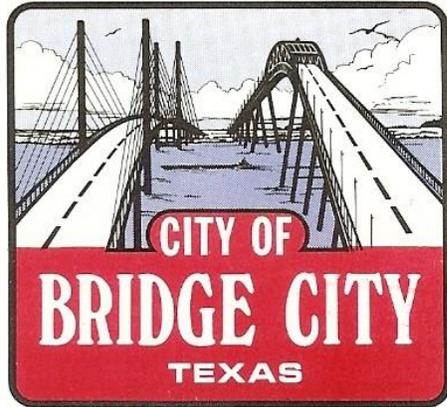
Assets costing below the \$5,000 are expensed in the fiscal year of purchase and are not capitalized nor maintained through the fixed asset listing.

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

## **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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

02 -UTILITY FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>4,047,323.45</u>	<u>4,196,728.00</u>	<u>4,306,978.00</u>	<u>3,595,196.97</u>	<u>4,884,900.00</u>	
*** TOTAL REVENUES ***	<u>4,047,323.45</u>	<u>4,196,728.00</u>	<u>4,306,978.00</u>	<u>3,595,196.97</u>	<u>4,884,900.00</u>	
EXPENDITURE SUMMARY						
40 ADMINISTRATION	1,850,553.41	1,373,469.00	1,360,269.00	1,148,313.77	1,587,883.00	
41 PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	161,398.00	
42 WATER DEPARTMENT	1,024,752.52	1,221,462.00	1,278,301.00	1,105,343.80	1,341,151.00	
44 SEWER DEPARTMENT	162,248.33	100,630.00	159,441.00	189,560.86	327,240.00	
46 SOLID WASTE COLLECTION	723,920.78	726,000.00	726,000.00	563,440.49	753,000.00	
48 WASTEWATER TREATMENT	569,914.02	775,167.00	782,967.00	472,553.39	687,228.00	
49 CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,000.00</u>	
*** TOTAL EXPENDITURES ***	<u>4,331,389.06</u>	<u>4,196,728.00</u>	<u>4,306,978.00</u>	<u>3,479,212.31</u>	<u>4,884,900.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>( 284,065.61)</u>	<u>0.00</u>	<u>0.00</u>	<u>115,984.66</u>	<u>0.00</u>	

# 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.

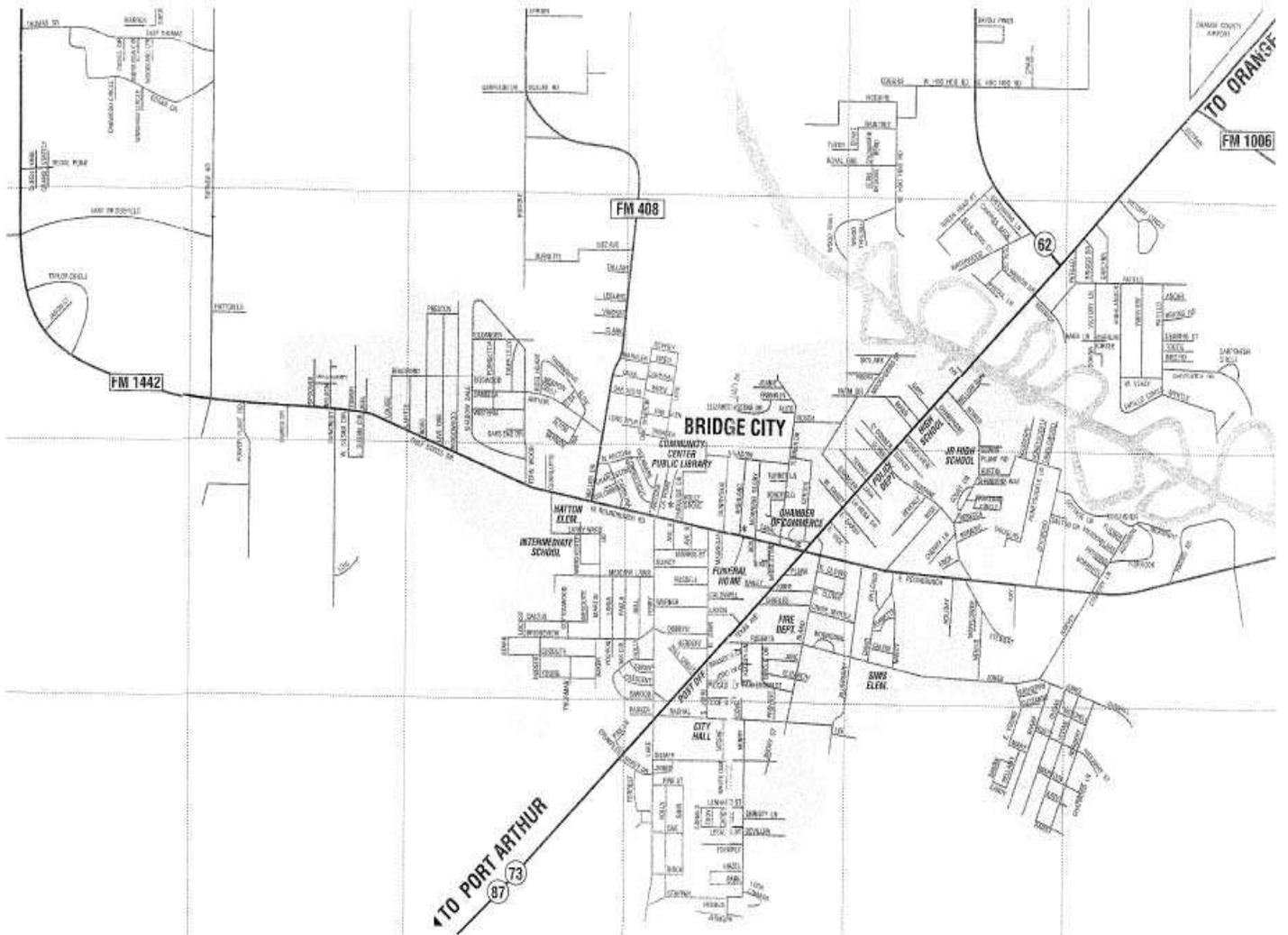
02 -UTILITY FUND

REVENUES	PRIOR YEAR ACTUAL	ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<u>ALL REVENUE</u>						
6220-00	RETURN/REDEPOSITED CHECKS	0.00	0.00	0.00	0.00	
6222-00	BAD DEBT RECOVERY	0.00	0.00	0.00	0.00	
6412-00	GRANT INCOME	20,000.00	0.00	0.00	0.00	
6500-00	STATE FUNDS - GRANTS	0.00	0.00	0.00	0.00	
6550-00	INSURANCE PROCEEDS	3,000.34	0.00	3,928.00	3,927.32	
6600-00	SERVICE REVENUE-WATER	1,424,338.63	1,456,443.00	1,456,443.00	1,202,608.20	1,604,000.00
6602-00	SERVICE REVENUE-SEWER	1,266,016.72	1,310,000.00	1,310,000.00	1,169,274.77	1,424,000.00
6604-00	SERVICE REVENUE-SANITATION	1,051,596.39	1,149,000.00	1,149,000.00	883,776.12	1,206,000.00
6606-00	RECONNECT FEES	11,850.01	12,000.00	12,000.00	10,079.99	12,000.00
6607-00	LATE FEES	94,940.00	94,385.00	94,385.00	86,100.00	95,000.00
6609-00	AFTER HOURS-NON EMERGENCY F	0.00	0.00	0.00	0.00	0.00
6610-00	SERVICE REVENUE-MISC.	0.00	0.00	0.00	0.00	0.00
6612-00	CREDIT CARD FEES (3%)	52,928.23	51,000.00	51,000.00	46,299.85	60,000.00
6620-00	WATER TAP CONNECTIONS	35,450.00	50,000.00	50,000.00	26,800.00	82,000.00
6621-00	WATER MAIN TIE IN FEE	3,850.00	0.00	0.00	( 7,050.00)	0.00
6622-00	SEWER TAP CONNECTIONS	24,850.00	31,000.00	31,000.00	19,800.00	61,000.00
6623-00	SEWER MAIN TIE IN FEE	75.00	10,000.00	10,000.00	( 11,150.00)	0.00
6624-00	WATER LINE EXTENSIONS	0.00	6,000.00	57,911.00	51,910.15	0.00
6626-00	SEWER LINE EXTENSIONS	0.00	1,200.00	53,111.00	51,910.14	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	16,148.00	16,500.00	16,500.00	13,310.00	16,500.00
6642-00	TAMPERING CHARGES	193.20	0.00	0.00	135.00	0.00
6644-00	REREAD FEE	30.00	0.00	0.00	105.00	0.00
6646-00	TRANSFER FEES	643.50	1,000.00	1,000.00	420.00	700.00
6700-00	RETURN CHECK FEES	1,050.00	1,000.00	1,000.00	1,370.00	1,200.00
6710-00	MISCELLANEOUS REVENUES	85.25	0.00	0.00	2,054.84	0.00
6714-00	INTEREST INCOME - TEXPOOL	7,119.46	2,200.00	2,200.00	28,883.50	30,000.00
6715-00	INTEREST INCOME - TEXSTAR	3,313.54	2,000.00	2,000.00	14,501.29	17,000.00
6716-00	INTEREST INCOME - CHECKING	2,498.32	3,000.00	3,000.00	269.54	2,500.00
6728-00	CASH (OVER)/SHORT	( 63.14)	0.00	0.00	( 138.74)	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	0.00	0.00	0.00	0.00	0.00
6829-00	TRANSFER IN - WA/SW MAINT	27,410.00	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	2,500.00	0.00	273,000.00
***	TOTAL REVENUES ***	4,047,323.45	4,196,728.00	4,306,978.00	3,595,196.97	4,884,900.00

6600-00 SERVICE REVENUE-WATER PERMANENT NOTES:  
 2019 - 2020 .75 CENT INCREASE ON THE BASE RATE (0 - 2,000

02 -UTILITY FUND

REVENUES	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
----- GALLONS) AND A .25 CENT PER 1,000 GALLONS OVER THE BASE 2021 - 2022 .84 CENT PER 1,000 GALLONS OVER THE 50,000 GALLONS (EFFECTS APPROX 20 COMMERCIAL CUSTOMERS) 2023 - 2024 .50 PER 1,000 GALLONS OVER THE MINIMUM -----						
6602-00	SERVICE REVENUE-SEWER	PERMANENT NOTES: 2018 - 2019 \$1.50 INCREASE ON THE BASE SEWER RATE 2021 - 2022 .50 CENT PER 1,000 GALLONS OVER THE BASE OF 2,000 GALLONS 2023 - 2024 .50 CENTS ON THE MINIMUM AND .35 PER 1,000 OVER THE MINIMUM				
6604-00	SERVICE REVENUE-SANITATION	PERMANENT NOTES: REPUBLIC CONTRACT UNTIL 09/30/2026				
6604-00	SERVICE REVENUE-SANITATION	CURRENT YEAR NOTES: RATES WILL INCREASE - BASED UPON THE ANNUAL INCREASE IN THE CPI - ESTIMATED 4% FOR 2023 - 2024				
6612-00	CREDIT CARD FEES (3%)	PERMANENT NOTES: 3% ON ALL CREDIT CARD TRANSACTIONS TO COVER FEES CHARGED TO CITY BY PROCESSOR				
6620-00	WATER TAP CONNECTIONS	PERMANENT NOTES: DOUBLE TAP FEES FOR OUTSIDE CITY LIMIT CUSTOMERS				
6622-00	SEWER TAP CONNECTIONS	PERMANENT NOTES: DOUBLE TAP FEES FOR OUTSIDE CITY LIMIT CUSTOMERS				
6636-00	DUMPSTER REVENUES	PERMANENT NOTES: CUSTOMERS ARE CHARGED ON TUESDAY AND SATURDAY FOR LOADS THEY BRING TO THE DUMPSTERS				
6644-00	REREAD FEE	PERMANENT NOTES: OCTOBER 1, 2006 BEGAN CHARGING \$10 FOR REREADING METER IF THE READING IS 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				
6990-00	COUNCIL AUTH. USE OF RESERVE	CURRENT YEAR NOTES: COUNCIL AUTHORIZED USE OF RESERVES FOR THE PURCHASE OF: REPLACE FENCE ON 2 SIDES AND 2 GATES AT WATERWOOD WELL AND 50' OF FENCE AT WELL #4				



# Inside City Limits Utility Rates

Effective 10/01/23 (10/31/23 Billing)

Last Increase to Utility Bills - 10/01/2021

## CHANGES ARE NOTED IN BLUE

Proposed increase for water rate for 3,000- 50,000 gallons - \$.50 per 1,000

Proposed increase for water rate for 50,001+ gallons - \$.50 per 1,000

Proposed increase for sewer rate on base (0-2,000 gallons) - \$.50

Proposed increase for sewer rate for 3,000 - 50,000 gallons - \$.35 per 1,000

Proposed increase for sewer rate for 50,001+ gallons - \$.35 per 1,000

Proposed increase for garbage rate - 4% to cover estimated CPI increase from Republic  
This will be \$.95 per month

Total increase to an average customer with 5,000 gallon bill will be \$4.00 per month - \$48 per yr

CITY OF BRIDGE CITY  
WATER, SEWER, AND GARBAGE RATES  
EFFECTIVE OCTOBER 1, 2023

GALLONS (In 1,000's)	WATER	SEWER	GARBAGE	GARBAGE SALES TAX	STREET RECONSTRUCT	WATER/SEWER MAINTENANCE	TOTAL
0 - 2 (Minimum)	13.00	14.15	22.62	1.87	4.00	4.00	59.64
3	17.00	18.15	22.62	1.87	4.00	4.00	67.64
4	21.00	22.15	22.62	1.87	4.00	4.00	75.64
5 (Average)	25.00	26.15	22.62	1.87	4.00	4.00	83.64
6	29.00	30.15	22.62	1.87	4.00	4.00	91.64
7	33.00	34.15	22.62	1.87	4.00	4.00	99.64
8	37.00	38.15	22.62	1.87	4.00	4.00	107.64
9	41.00	42.15	22.62	1.87	4.00	4.00	115.64
10	45.00	46.15	22.62	1.87	4.00	4.00	123.64
11	49.00	50.15	22.62	1.87	4.00	4.00	131.64
12	53.00	54.15	22.62	1.87	4.00	4.00	139.64
13	57.00	58.15	22.62	1.87	4.00	4.00	147.64
14	61.00	62.15	22.62	1.87	4.00	4.00	155.64
15	65.00	66.15	22.62	1.87	4.00	4.00	163.64
16	69.00	70.15	22.62	1.87	4.00	4.00	171.64
17	73.00	74.15	22.62	1.87	4.00	4.00	179.64
18	77.00	78.15	22.62	1.87	4.00	4.00	187.64
19	81.00	82.15	22.62	1.87	4.00	4.00	195.64
20	85.00	86.15	22.62	1.87	4.00	4.00	203.64
21	89.00	90.15	22.62	1.87	4.00	4.00	211.64
22	93.00	94.15	22.62	1.87	4.00	4.00	219.64
23	97.00	98.15	22.62	1.87	4.00	4.00	227.64
24	101.00	102.15	22.62	1.87	4.00	4.00	235.64
25	105.00	106.15	22.62	1.87	4.00	4.00	243.64

CITY OF BRIDGE CITY  
WATER, SEWER, AND GARBAGE RATES  
EFFECTIVE OCTOBER 1, 2023

GALLONS (In 1,000's)	WATER	SEWER	GARBAGE	GARBAGE SALES TAX	STREET RECONSTRUCT	WATER/SEWER MAINTENANCE	TOTAL
26	109.00	110.15	22.62	1.87	4.00	4.00	251.64
27	113.00	114.15	22.62	1.87	4.00	4.00	259.64
28	117.00	118.15	22.62	1.87	4.00	4.00	267.64
29	121.00	122.15	22.62	1.87	4.00	4.00	275.64
30	125.00	126.15	22.62	1.87	4.00	4.00	283.64
31	129.00	130.15	22.62	1.87	4.00	4.00	291.64
32	133.00	134.15	22.62	1.87	4.00	4.00	299.64
33	137.00	138.15	22.62	1.87	4.00	4.00	307.64
34	141.00	142.15	22.62	1.87	4.00	4.00	315.64
35	145.00	146.15	22.62	1.87	4.00	4.00	323.64
36	149.00	150.15	22.62	1.87	4.00	4.00	331.64
37	153.00	154.15	22.62	1.87	4.00	4.00	339.64
38	157.00	158.15	22.62	1.87	4.00	4.00	347.64
39	161.00	162.15	22.62	1.87	4.00	4.00	355.64
40	165.00	166.15	22.62	1.87	4.00	4.00	363.64
41	169.00	170.15	22.62	1.87	4.00	4.00	371.64
42	173.00	174.15	22.62	1.87	4.00	4.00	379.64
43	177.00	178.15	22.62	1.87	4.00	4.00	387.64
44	181.00	182.15	22.62	1.87	4.00	4.00	395.64
45	185.00	186.15	22.62	1.87	4.00	4.00	403.64
46	189.00	190.15	22.62	1.87	4.00	4.00	411.64
47	193.00	194.15	22.62	1.87	4.00	4.00	419.64
48	197.00	198.15	22.62	1.87	4.00	4.00	427.64
49	201.00	202.15	22.62	1.87	4.00	4.00	435.64
50	205.00	206.15	22.62	1.87	4.00	4.00	443.64

**CITY OF BRIDGE CITY  
WATER AND SEWER RATES  
EFFECTIVE OCTOBER 1, 2023**

**WATER RATES:**

**INSIDE CITY LIMITS:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	13.00		
3,000 - 50,000 GALLONS-----	\$	4.00	PER 1,000	\$ 0.50 Increase
OVER 50,000 GALLONS-----	\$	4.00	PER 1,000	\$ 0.50 Increase

**OUTSIDE CITY LIMITS:**

DOUBLE THE ABOVE INSIDE CITY LIMIT RATES.

**SEWER RATES:**

**INSIDE CITY LIMITS:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	14.15		\$ 0.50 Increase
3,000 - 50,000 GALLONS-----	\$	4.00	PER 1,000	\$ 0.35 per 1,000
OVER 50,000 GALLONS-----	\$	4.00	PER 1,000	\$ 0.35 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, 2023**

	<b><u>GARBAGE FEE</u></b>	<b><u>SALES TAX</u></b>	<b><u>TOTAL</u></b>	
<b><u>RESIDENTIAL:</u></b>				
Inside of City Limits	22.62	1.87	24.49	Increase .95
Outside of City Limits	25.31	2.09	27.40	Increase 1.05
<b><u>COMMERCIAL:</u></b>				
Flat Rate	35.21	2.91	38.12	Increase 1.47
<b><u>EXTRA CART</u></b>	6.94	0.57	7.51	Increase .29
<b>SALES TAX BREAK-DOWN:</b>				
	6.25%	State Sales Tax		
	1.50%	City Sales Tax		
	<u>0.50%</u>	County Sales Tax		
	8.25%	Total Sales Tax		

**CITY OF BRIDGE CITY**  
**WATER AND SEWER RATES**  
**EFFECTIVE OCTOBER 1, 2023**

**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 10/01/23 (10/31/23 Billing)

Last Increase to Utility Bills - 10/01/2021

## CHANGES ARE NOTED IN BLUE

Proposed increase for water rate for 3,000 - 50,000 gallons - \$1.00 per 1,000

Proposed increase for water rate for 50,001+ gallons - \$1.00 per 1,000

Proposed increase for sewer rate on base (0-2,000 gallons) - \$1.00

Proposed increase for sewer rate for 3,000 - 50,000 gallons - \$.70 per 1,000

Proposed increase for sewer rate for 50,001+ gallons - \$.70 per 1,000

Proposed increase for garbage rate - 4% to cover estimated CPI increase from Republic  
This will be \$1.05 per month

Proposed to add the water & Sewer Manintenance Fee to Outside City Limits Customers \$4.00

Total increase to an average customer with 5,000 gallon bill will be \$11.15 per month - \$133.80 per yr

CITY OF BRIDGE CITY  
WATER AND SEWER (OUTSIDE CITY LIMITS)  
EFFECTIVE OCTOBER 1, 2023

GALLONS (In 1,000's)	WATER	SEWER	GARBAGE	GARBAGE SALES TAX	WATER & SEWER MAINT. FEE	TOTAL
0 - 2 (Minimum)	26.00	28.30	25.31	2.09	4.00	85.70
3	34.00	36.30	25.31	2.09	4.00	101.70
4	42.00	44.30	25.31	2.09	4.00	117.70
5	50.00	52.30	25.31	2.09	4.00	133.70
6 (Average)	58.00	60.30	25.31	2.09	4.00	149.70
7	66.00	68.30	25.31	2.09	4.00	165.70
8	74.00	76.30	25.31	2.09	4.00	181.70
9	82.00	84.30	25.31	2.09	4.00	197.70
10	90.00	92.30	25.31	2.09	4.00	213.70
11	98.00	100.30	25.31	2.09	4.00	229.70
12	106.00	108.30	25.31	2.09	4.00	245.70
13	114.00	116.30	25.31	2.09	4.00	261.70
14	122.00	124.30	25.31	2.09	4.00	277.70
15	130.00	132.30	25.31	2.09	4.00	293.70
16	138.00	140.30	25.31	2.09	4.00	309.70
17	146.00	148.30	25.31	2.09	4.00	325.70
18	154.00	156.30	25.31	2.09	4.00	341.70
19	162.00	164.30	25.31	2.09	4.00	357.70
20	170.00	172.30	25.31	2.09	4.00	373.70
21	178.00	180.30	25.31	2.09	4.00	389.70
22	186.00	188.30	25.31	2.09	4.00	405.70
23	194.00	196.30	25.31	2.09	4.00	421.70
24	202.00	204.30	25.31	2.09	4.00	437.70
25	210.00	212.30	25.31	2.09	4.00	453.70

**CITY OF BRIDGE CITY**  
**WATER AND SEWER (OUTSIDE CITY LIMITS)**  
**EFFECTIVE OCTOBER 1, 2023**

<b>GALLONS (In 1,000's)</b>	<b>WATER</b>	<b>SEWER</b>	<b>GARBAGE</b>	<b>GARBAGE SALES TAX</b>	<b>WATER &amp; SEWER MAINT. FEE</b>	<b>TOTAL</b>
26	218.00	220.30	25.31	2.09	4.00	469.70
27	226.00	228.30	25.31	2.09	4.00	485.70
28	234.00	236.30	25.31	2.09	4.00	501.70
29	242.00	244.30	25.31	2.09	4.00	517.70
30	250.00	252.30	25.31	2.09	4.00	533.70
31	258.00	260.30	25.31	2.09	4.00	549.70
32	266.00	268.30	25.31	2.09	4.00	565.70
33	274.00	276.30	25.31	2.09	4.00	581.70
34	282.00	284.30	25.31	2.09	4.00	597.70
35	290.00	292.30	25.31	2.09	4.00	613.70
36	298.00	300.30	25.31	2.09	4.00	629.70
37	306.00	308.30	25.31	2.09	4.00	645.70
38	314.00	316.30	25.31	2.09	4.00	661.70
39	322.00	324.30	25.31	2.09	4.00	677.70
40	330.00	332.30	25.31	2.09	4.00	693.70
41	338.00	340.30	25.31	2.09	4.00	709.70
42	346.00	348.30	25.31	2.09	4.00	725.70
43	354.00	356.30	25.31	2.09	4.00	741.70
44	362.00	364.30	25.31	2.09	4.00	757.70
45	370.00	372.30	25.31	2.09	4.00	773.70
46	378.00	380.30	25.31	2.09	4.00	789.70
47	386.00	388.30	25.31	2.09	4.00	805.70
48	394.00	396.30	25.31	2.09	4.00	821.70
49	402.00	404.30	25.31	2.09	4.00	837.70
50	410.00	412.30	25.31	2.09	4.00	853.70

**CITY OF BRIDGE CITY  
WATER AND SEWER RATES  
EFFECTIVE OCTOBER 1, 2023**

**OUTSIDE RATES**

**WATER RATES:**

**OUTSIDE CITY LIMITS:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	26.00		
3,000 - 50,000 GALLONS-----	\$	8.00	Per 1,000	\$ 1.00 Increase
OVER 50,000 GALLONS-----	\$	8.00	Per 1,000	\$ 1.00 Increase

**SEWER RATES:**

**OUTSIDE CITY LIMITS:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	28.30		\$ 1.00 Increase
3,000 - 50,000 GALLONS-----	\$	8.00	PER 1,000	\$ 0.70 per 1,000
OVER 50,000 GALLONS-----	\$	8.00	PER 1,000	\$ 0.70 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, 2023**

	<b><u>GARBAGE FEE</u></b>	<b><u>SALES TAX</u></b>	<b><u>TOTAL</u></b>
<b><u>RESIDENTIAL:</u></b>			
Outside of City Limits	25.31	2.09	27.40 Increase 1.05
<b><u>COMMERCIAL:</u></b>			
Flat Rate	35.21	2.90	38.11 Increase 1.47
<b><u>EXTRA CART</u></b>	6.94	0.57	7.51 Increase .29
<b>SALES TAX BREAK-DOWN:</b>			
	6.25%	State Sales Tax	
	1.50%	City Sales Tax	
	<u>0.50%</u>	County Sales Tax	
	8.25%	Total Sales Tax	

**CITY OF BRIDGE CITY  
WATER AND SEWER RATES  
EFFECTIVE OCTOBER 1, 2023**

**WATER TAPS:**

3/4 " Tap	\$ 700.00	<b>\$ 1,400</b>	<b>Double Outside Tap Rates for Outside City Limits</b>
1" Tap	\$ 850.00	<b>\$ 1,700</b>	
1- 1/2" Tap	\$ 1,550.00	<b>\$ 3,100</b>	
2" Tap	\$ 1,950.00	<b>\$ 3,900</b>	
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**

# 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

02 -UTILITY FUND  
 40 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
-----						
00 NO PROJECTS =====						
<u>1 PERSONNEL SERVICES</u>						
840-00-1004 SALARIES & WAGES	202,091.19	185,600.00	189,693.96	171,609.15	93,323.00	
840-00-1010 OVERTIME	741.67	1,000.00	1,000.00	243.46	1,000.00	
840-00-1016 CERTIFICATION PAY	4,500.00	4,500.00	4,500.00	3,750.00	0.00	
840-00-1023 BILINGUAL PAY	100.00	0.00	0.00	0.00	600.00	
840-00-1024 LONGEVITY	2,015.00	1,860.00	1,860.00	1,460.00	480.00	
840-00-1050 FICA/MEDICARE	14,941.19	15,328.00	15,328.00	13,865.66	7,299.00	
840-00-1052 GROUP HEALTH	31,311.28	35,268.00	35,268.00	29,632.23	23,550.00	
840-00-1058 ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	7,000.00	0.00	
840-00-1064 LICENSE FEES	0.00	100.00	100.00	0.00	0.00	
840-00-1066 PHYSICALS	465.00	155.00	155.00	0.00	1,200.00	
840-00-1068 TRAVEL & TRAINING	4,212.86	2,000.00	2,000.00	90.00	500.00	
840-00-1069 RETIREMENT (TMRS)	31,120.30	34,011.00	34,011.00	29,189.24	18,845.00	
840-00-1070 WORKERS COMPENSATION	15,008.82	21,000.00	21,000.00	16,691.99	17,000.00	
840-00-1072 EMPLOYEE RECOGNITION	<u>4,385.15</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>1,048.31</u>	<u>3,500.00</u>	
TOTAL 1 PERSONNEL SERVICES	319,292.46	315,222.00	319,315.96	274,580.04	167,297.00	

840-00-1004 SALARIES & WAGES PERMANENT NOTES:  
 WAGES FOR 2 - UTILITY CLERKS

840-00-1023 BILINGUAL PAY CURRENT YEAR NOTES:  
 BILINGUEAL CERT PAY \$50 PER MONTH

840-00-1066 PHYSICALS PERMANENT NOTES:  
 NEW HIRE PHYSICAL FOR ALL UTILITY EMPLOYEES \$200 EACH

840-00-1068 TRAVEL & TRAINING PERMANENT NOTES:  
 ONLINE TRAINING WITH TYLER TECHNOLOGIES

840-00-1070 WORKERS COMPENSATION PERMANENT NOTES:  
 WORKMAN'S COMP SPLIT GF 75% / UF 25%

840-00-1072 EMPLOYEE RECOGNITION PERMANENT NOTES:  
 SERVICE AND RETIREMENT AWARDS - SEE SCHEDULE (GF ADMIN) AND  
 CHRISTMAS GIFT CERTIFICATES AT \$25 EACH

02 -UTILITY FUND  
 40 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<u>2 SPECIAL/CONTRACTUAL SER</u>						
840-00-2050	MEDICAL SERVICES	600.00	250.00	250.00	0.00	0.00
840-00-2102	ADS & PUBLICATIONS	4,047.86	4,000.00	5,500.00	4,770.64	6,000.00
840-00-2104	APPRAISAL FEES	20,253.25	20,500.00	20,500.00	15,140.73	20,200.00
840-00-2108	AUDIT	10,000.00	10,000.00	10,000.00	12,500.00	11,500.00
840-00-2110	CREDIT CARD FEES	44,947.31	34,000.00	34,000.00	39,765.71	58,000.00
840-00-2112	BANK SERVICE CHARGES	240.00	300.00	300.00	200.00	250.00
840-00-2136	INSPECTION & PERMIT SERVICE	22,853.37	23,000.00	23,000.00	22,853.37	23,000.00
840-00-2138	INTERNET PROVIDOR SERVICES	3,434.81	4,800.00	4,800.00	1,519.27	2,500.00
840-00-2144	JANITORIAL SERVICES	4,512.84	5,000.00	5,000.00	1,130.22	1,600.00
840-00-2152	MONITOR ALARM SYSTEM	497.68	500.00	500.00	545.21	625.00
840-00-2160	LINE LOCATES - 811	1,168.50	1,800.00	1,800.00	1,402.20	1,800.00
840-00-2170	MOBILE PHONES	277.51	800.00	800.00	352.12	0.00
840-00-2172	PROFESSIONAL SERVICES	<u>22,365.83</u>	<u>53,000.00</u>	<u>53,000.00</u>	<u>12,926.51</u>	<u>25,000.00</u>
TOTAL 2 SPECIAL/CONTRACTUAL SER		135,198.96	157,950.00	159,450.00	113,105.98	150,475.00

840-00-2102 ADS & PUBLICATIONS PERMANENT NOTES:  
 SPLIT COST BETWEEN GF/UF UNLESS STRICKLY UTILITY RELATED

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

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

840-00-2108 AUDIT CURRENT YEAR NOTES:  
 AUDIT \$20,000  
 SINGLE AUDIT \$3,000

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 CHARGES A 3% FEE TO COVER THIS EXPENSE  
 INCODE ALSO CHARGES A FEE - THIS IS CHARGED DIRECTLY TO THE CUSOMER

840-00-2112 BANK SERVICE CHARGES PERMANENT NOTES:  
 BANK CHARGES ACH FEE (1/2 = \$20) PER MONTH  
 DEPOSIT SLIPS 1/2 \$160

840-00-2136 INSPECTION & PERMIT SERVICPERMANENT NOTES:  
 ANNUAL FEE FROM TCEQ

840-00-2138 INTERNET PROVIDOR SERVICESPERMANENT NOTES:  
 WEBSITE HOSTING

02 -UTILITY FUND  
 40 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
-----							
		VERIZON - METER READING (CRADLE POINT)					
		INCODE WEBSITE FOR UTILITY PAYMENTS					
		55 EMAIL ACCOUNTS FOR 1 YR					
840-00-2144	JANITORIAL SERVICES	PERMANENT NOTES: RUGS \$ PER WEEK					
840-00-2170	MOBILE PHONES	PERMANENT NOTES: COUNCIL PHONES & IPADS (1/2)					
840-00-2172	PROFESSIONAL SERVICES	PERMANENT NOTES: STORMWATER COALITION \$\$14,000 (LJA) GRANT MATCHES - ENGINEERING AND ADMINISTRATION					
<u>3 SUPPLIES &amp; MATERIALS</u>							
840-00-3208	CHRISTMAS DECORATIONS	1,934.56	1,000.00	1,000.00	469.41	1,000.00	
840-00-3210	DUES AND SUBSCRIPTIONS	3,029.87	3,525.00	3,525.00	4,476.71	4,000.00	
840-00-3214	EQUIP. UNDER \$5,000 - OFFI	82.32	10,000.00	10,000.00	620.00	0.00	
840-00-3252	MAPS, BOOKS, ETC.	693.66	1,625.00	1,625.00	1,158.00	1,200.00	
840-00-3260	POSTAGE	19,861.83	20,000.00	20,000.00	11,761.97	20,000.00	
840-00-3262	PRINTING	7,938.75	7,000.00	7,000.00	5,375.92	7,000.00	
840-00-3280	SUPPLIES - CLEANING	1,252.66	700.00	700.00	582.00	1,000.00	
840-00-3284	SUPPLIES - OFFICE	<u>4,401.83</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>4,039.80</u>	<u>8,000.00</u>	
	TOTAL 3 SUPPLIES & MATERIALS	39,195.48	49,850.00	49,850.00	28,483.81	42,200.00	
840-00-3208	CHRISTMAS DECORATIONS	PERMANENT NOTES: 1/2 CHRISTMAS DECORATIONS FOR CITY BUILDINGS					
840-00-3210	DUES AND SUBSCRIPTIONS	PERMANENT NOTES: PA NEWS NOTARY (2) TML SETRPC BMT ENT ORG LEADER CHAMBER SAM'S TX SOCIAL SECURITY SET FAIR HOUSING MASTERCARD LOG ME IN COMPTROLLER PURCHASING PROGRAM					
840-00-3252	MAPS, BOOKS, ETC.	PERMANENT NOTES: TX STATE DIRECTORY THOMSON WEST					

02 -UTILITY FUND  
 40 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

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

840-00-3260 POSTAGE PERMANENT NOTES:  
 1/2 POSTAGE FOR METER  
 1/2 POSTAGE METER MAINT AND SUPPLIES  
 1/2 POST OFFICE BOX RENTAL  
 BULK POSTAGE PERMIT  
 POSTAGE FOR WATER BILLS

840-00-3262 PRINTING PERMANENT NOTES:  
 WATER BILLS - DATA PROSE  
 FIELD ORDER BOOKS 1/2  
 REQUISITION BOOKS 1/2  
 NIGHT DEPOSIT ENVELOPES  
 CITY ENVELOPES 1/2  
 COPIER PRINTING CHARGES 1/2  
 UTILITY SERVICE APPLICATIONS  
 CHECKS 1/2

840-00-3280 SUPPLIES - CLEANING PERMANENT NOTES:  
 1/2 OF SUPPLIES FOR CITY HALL

840-00-3284 SUPPLIES - OFFICE PERMANENT NOTES:  
 1/2 OF SUPPLIES FOR MOST DEPARTMENTS (EXCEPT POLICE AND LIBRARY)

4 REPAIRS & MAINTENANCE

840-00-4304 R & M - BUILDING	12,204.61	10,000.00	10,000.00	14,227.97	12,000.00	
840-00-4308 R & M - COMPUTER SOFTWARE	26,927.15	50,000.00	50,000.00	85,431.26	61,000.00	
840-00-4312 R & M - COMPUTERS	491.00	3,000.00	3,000.00	475.00	7,215.00	
840-00-4320 R & M - GROUNDS	0.00	50.00	50.00	0.00	0.00	
840-00-4330 R & M - OFFICE EQUIPMENT	882.00	1,000.00	1,000.00	0.00	1,000.00	
840-00-4340 R & M - PRINTERS	<u>1,612.59</u>	<u>2,200.00</u>	<u>2,200.00</u>	<u>1,282.68</u>	<u>2,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	42,117.35	66,250.00	66,250.00	101,416.91	83,215.00	

840-00-4304 R & M - BUILDING PERMANENT NOTES:  
 NORMAL MAINTENANCE - PEST CONTROL AND A/C

840-00-4308 R & M - COMPUTER SOFTWARE PERMANENT NOTES:  
 1/2 OF COMPUTER SOFTWARE MAINTENANCE  
 CASH COLLECTIONS  
 ACCOUNTS PAYABLE  
 PAYROLL  
 GENERAL LEDGER  
 BUDGET  
 CHECK RECONCILIATION  
 WORK ORDERS  
 FIXED ASSETS  
 PERMITS

02 -UTILITY FUND  
 40 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

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

OFFICE EXPORTER  
 ACUSERVER  
 ALL OF UTILITY MODULE  
 ALL CREDIT CARDS ONLINE WITH WEBSITE SUPPORT & HOSTING

840-00-4312 R & M - COMPUTERS PERMANENT NOTES:  
 REPAIRS TO ALL COMPUTERS \$3,000  
 PARTIAL DISCOVERY COST \$4,215

840-00-4330 R & M - OFFICE EQUIPMENT PERMANENT NOTES:  
 RECEIPT PRINTERS

840-00-4340 R & M - PRINTERS PERMANENT NOTES:  
 TONER/INK CARTIRIDGES FOR PRINTERS AND COPIER

5 UTILITIES

840-00-5432	ELECTRICITY - CITY BUILDING	3,989.88	3,500.00	3,500.00	2,563.66	4,500.00	
840-00-5442	NATURAL GAS	337.99	300.00	300.00	191.37	350.00	
840-00-5452	TELEPHONE	10,102.07	10,100.00	10,100.00	5,978.03	11,500.00	
840-00-5462	WATER - CITY BUILDINGS	616.16	675.00	675.00	354.66	675.00	
840-00-5472	SPECTRUM - INTERNET	<u>5,544.46</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>4,257.63</u>	<u>6,000.00</u>	
	TOTAL 5 UTILITIES	20,590.56	19,575.00	19,575.00	13,345.35	23,025.00	

840-00-5462 WATER - CITY BUILDINGS PERMANENT NOTES:  
 1/2 OF CITY HALL WATER

840-00-5472 SPECTRUM - INTERNET PERMANENT NOTES:  
 1/2 OF SPECTRUM BILL  
 1/2 AMAZON CLOUD BACKUP

6 CAPITAL EXPENDITURES

840-00-6512	CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	
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	599,557.62	46,996.00	46,996.00	0.00	0.00	
840-00-7802	EXTRAORDINARY LOSS - HARVEY	0.00	0.00	0.00	0.00	0.00	
840-00-7990	CONTINGENCY	<u>0.00</u>	<u>25,000.00</u>	<u>6,206.04</u>	<u>0.00</u>	<u>0.00</u>	
	TOTAL 7 ADMINISTRATION & OTHER	599,557.62	71,996.00	53,202.04	0.00	0.00	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

02 -UTILITY FUND  
 40 ADMINISTRATION  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<u>8 INSURANCE &amp; LEGAL SERVI</u>						
840-00-8812 INSURANCE & BONDS	47,315.94	45,341.00	45,341.00	75,715.00	90,000.00	
TOTAL 8 INSURANCE & LEGAL SERVI	47,315.94	45,341.00	45,341.00	75,715.00	90,000.00	
840-00-8812 INSURANCE & BONDS		PERMANENT NOTES: AUTO ERRORS & OMISSION AUTO PHYS DAMAGE MOBILE EQUIP REAL & PERS PROPERTY MEMBERS SVC FEE GENERAL LIABILITY NFIP \$25,000				
<u>9 TRANSFERS OUT</u>						
840-00-9901 TRANSFER OUT - GENERAL FUND	647,285.04	647,285.00	647,285.00	541,666.68	1,031,671.00	
840-00-9914 TRANSFER OUT - CDBG-INFRAST	0.00	0.00	0.00	0.00	0.00	
TOTAL 9 TRANSFERS OUT	647,285.04	647,285.00	647,285.00	541,666.68	1,031,671.00	
TOTAL 00 NO PROJECTS	1,850,553.41	1,373,469.00	1,360,269.00	1,148,313.77	1,587,883.00	
TOTAL 40 ADMINISTRATION	1,850,553.41	1,373,469.00	1,360,269.00	1,148,313.77	1,587,883.00	

## 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 its 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.

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	0.00	0.00	0.00	0.00	97,844.00	
841-00-1010	OVERTIME	0.00	0.00	0.00	0.00	0.00	
841-00-1016	CERTIFICATION PAY	0.00	0.00	0.00	0.00	6,600.00	
841-00-1024	LONGEVITY	0.00	0.00	0.00	0.00	1,740.00	
841-00-1050	FICA/MEDICARE	0.00	0.00	0.00	0.00	8,766.00	
841-00-1052	GROUP HEALTH	0.00	0.00	0.00	0.00	11,664.00	
841-00-1058	ALLOWANCES - CAR	0.00	0.00	0.00	0.00	8,400.00	
841-00-1064	LICENSES FEES	0.00	0.00	0.00	0.00	250.00	
841-00-1068	TRAVEL & TRAINING	0.00	0.00	0.00	0.00	2,000.00	
841-00-1069	RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	22,634.00	
TOTAL 1 PERSONNEL SERVICES		0.00	0.00	0.00	0.00	159,898.00	

841-00-1016 CERTIFICATION PAY  
 PERMANENT NOTES:  
 WATER A CERTIFICATE \$100 PER MONTH  
 SEWER A CERTIFICATE \$100 PER MONTH  
 STATE PLUMBING CERTIFICATE \$175 PER MONTH  
 FLOODPLAIN MANAGER CERIFICATE \$175 PER MONTH

841-00-1058 ALLOWANCES - CAR  
 PERMANENT NOTES:  
 \$8,400 ANNUAL / \$700 PER MONTH CAR ALLOWANCE

841-00-1064 LICENSES FEES  
 PERMANENT NOTES:  
 CERTIFICATE FEES

2 SPECIAL/CONTRACTUAL SER

841-00-2170	MOBILE PHONES	0.00	0.00	0.00	0.00	600.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER		0.00	0.00	0.00	0.00	600.00	

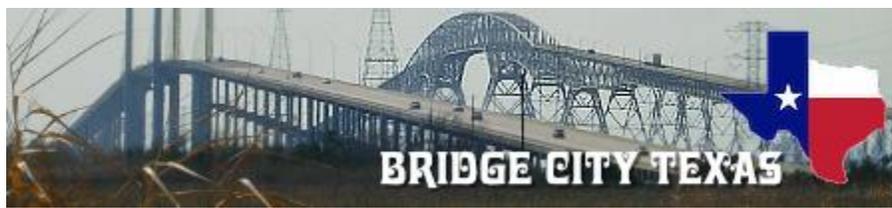
3 SUPPLIES & MATERIALS

841-00-3210	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	500.00	
841-00-3214	EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	
841-00-3252	MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	200.00	
841-00-3284	SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	
TOTAL 3 SUPPLIES & MATERIALS		0.00	0.00	0.00	0.00	700.00	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

02 -UTILITY FUND  
 41 PUBLIC WORKS DIRECTOR  
 DEPARTMENT EXPENDITURES

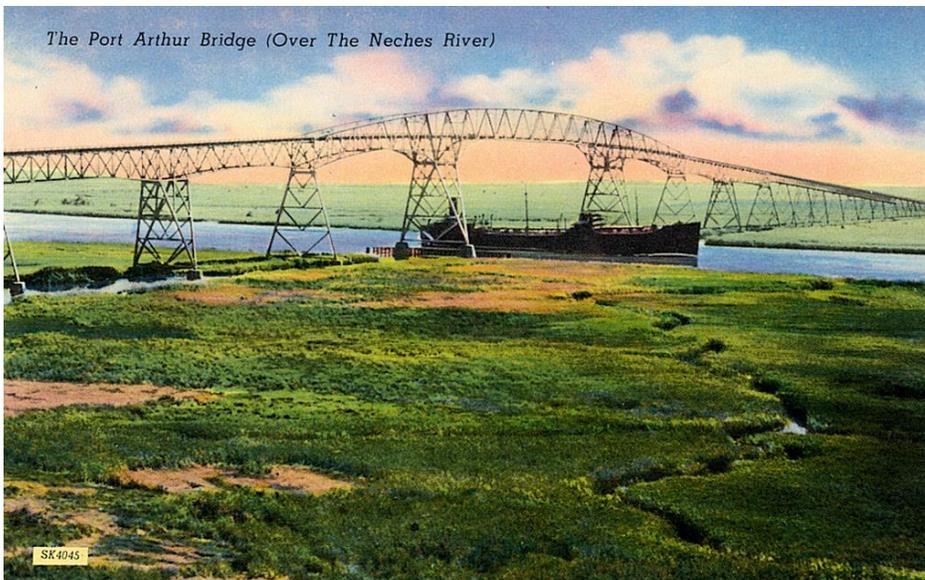
	PRIOR	----- CURRENT YEAR -----			PROPOSED	BUDGET	
	YEAR	ORIGINAL	AMENDED	Y-T-D			
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE	
<hr/>							
<u>4 REPAIRS &amp; MAINTENANCE</u>							
841-00-4340 R & M - PRINTERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>		
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	200.00		
841-00-4340 R & M - PRINTERS							
		PERMANENT NOTES: INK FOR PRINTER					
TOTAL 00 NO PROJECTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>161,398.00</u>		
TOTAL 41 PUBLIC WORKS DIRECTOR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>161,398.00</u>		



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# 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.

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		
-----						
00 NO PROGRAMS =====						
<u>1 PERSONNEL SERVICES</u>						
842-00-1004 SALARIES & WAGES	408,660.56	489,029.00	489,029.00	393,967.05	461,799.00	
842-00-1010 OVERTIME	33,367.69	32,000.00	32,000.00	31,369.98	40,000.00	
842-00-1016 CERTIFICATION PAY	10,200.00	10,800.00	10,800.00	9,550.00	11,700.00	
842-00-1020 STANDBY PAY	19,788.76	17,000.00	17,000.00	10,315.56	25,172.00	
842-00-1024 LONGEVITY	2,770.00	3,480.00	3,480.00	2,962.50	4,320.00	
842-00-1050 FICA/MEDICARE	34,523.34	35,464.00	35,464.00	34,432.03	41,539.00	
842-00-1052 GROUP HEALTH	64,948.35	73,967.00	73,967.00	65,552.30	91,136.00	
842-00-1064 LICENSE FEES	153.88	1,250.00	1,250.00	304.19	1,250.00	
842-00-1066 PHYSICALS	0.00	310.00	310.00	1,000.00	0.00	
842-00-1068 TRAVEL & TRAINING	2,348.23	3,000.00	3,000.00	1,461.50	3,000.00	
842-00-1069 RETIREMENT (TMRS)	<u>68,420.81</u>	<u>78,692.00</u>	<u>78,692.00</u>	<u>70,724.46</u>	<u>107,255.00</u>	
TOTAL 1 PERSONNEL SERVICES	645,181.62	744,992.00	744,992.00	621,639.57	787,171.00	

842-00-1016 CERTIFICATION PAY PERMANENT NOTES:  
 STATE PLUMBING PAY \$175 PER MO  
 MOSQUITO CERT PAY - \$75 PER MO  
 WEED CERT PAY - \$75 PER MO  
 A LICENSE - \$100 PER MO  
 B LICENSE - \$75 PER MO  
 C LICENSE - \$50 PER MO  
 BILINGUAL - \$50 PER MO

842-00-1020 STANDBY PAY PERMANENT NOTES:  
 2 HOURS EVERY WEEKDAY, 4 HOURS EVERY WEEKEND DAY AND HOLIDAYS  
 PAY AT REGULAR PAY UNLESS COME OUT TO WORK THEN PAY BECOMES  
 OVERTIME  
 WEEKEND IS OVERTIME BECAUSE WORKING AT LEAST 3 HOURS EACH  
 DAY TO CHECK LIFT STATIONS AND WELLS

842-00-1064 LICENSE FEES PERMANENT NOTES:  
 FEES FOR CERTIFICATES

<u>2 SPECIAL/CONTRACTUAL SER</u>						
842-00-2144 JANITORIAL SERVICES	864.16	840.00	840.00	703.83	1,000.00	
842-00-2146 LAB EXPENSE	7,345.24	6,600.00	6,600.00	8,554.02	8,000.00	
842-00-2150 MEDICAL SERVICES	477.00	1,000.00	1,000.00	0.00	1,000.00	
842-00-2168 ORGFLD WATER - REGAL PT	13,725.00	14,000.00	14,000.00	10,287.50	14,000.00	
842-00-2170 MOBILE PHONES	<u>1,201.73</u>	<u>2,400.00</u>	<u>2,400.00</u>	<u>2,491.45</u>	<u>3,000.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	23,613.13	24,840.00	24,840.00	22,036.80	27,000.00	

842-00-2144 JANITORIAL SERVICES PERMANENT NOTES:

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		
-----						
		RAGS AND RUGS				
842-00-2146 LAB EXPENSE		PERMANENT NOTES: TESTING REQUIRED BY TCEQ				
842-00-2150 MEDICAL SERVICES		PERMANENT NOTES: POISON IVY CASES, ETC				
842-00-2168 ORGFLD WATER - REGAL PT		PERMANENT NOTES: ORANGEFIELD PROVIDES THE WATER TO REGAL POINT AND BILLS THE CITY FOR IT.				
842-00-2170 MOBILE PHONES		PERMANENT NOTES: WATER/SEWER SUPERINTENDENT ASSIST WATER/SEWER SUPERINTENDENT SCADA/METERS HOT SPOT				

3 SUPPLIES & MATERIALS

842-00-3206 CHEMICALS	34,140.97	35,000.00	35,000.00	30,117.73	40,000.00	
842-00-3210 DUES & SUBSCRIPTIONS	963.68	1,300.00	1,300.00	1,453.09	2,000.00	
842-00-3212 EQUIP. UNDER \$5,000 - FIEL	4,827.21	3,050.00	3,050.00	2,143.28	2,500.00	
842-00-3214 EQUIP. UNDER \$5,000 - OFFI	2,529.66	1,500.00	1,500.00	448.25	0.00	
842-00-3216 EQUIP. UNDER \$5,000 - SAFE	969.11	1,000.00	1,000.00	598.85	1,000.00	
842-00-3222 FUELS & LUBRICANTS	27,695.70	24,000.00	24,000.00	17,862.70	25,000.00	
842-00-3252 MAPS, BOOKS, ETC.	51.23	250.00	250.00	0.00	250.00	
842-00-3272 RENTAL/LEASE FIELD EQUIPMEN	569.08	500.00	500.00	277.05	500.00	
842-00-3280 SUPPLIES - CLEANING	65.76	400.00	400.00	231.82	400.00	
842-00-3286 SUPPLIES-WAREHOUSE	( 1,298.38)	1,500.00	1,500.00	1,396.39	2,000.00	
842-00-3290 TOOLS - SMALL	427.23	1,000.00	1,000.00	1,149.11	1,000.00	
842-00-3296 UNIFORMS	25.46	200.00	200.00	140.00	200.00	
TOTAL 3 SUPPLIES & MATERIALS	70,966.71	69,700.00	69,700.00	55,818.27	74,850.00	

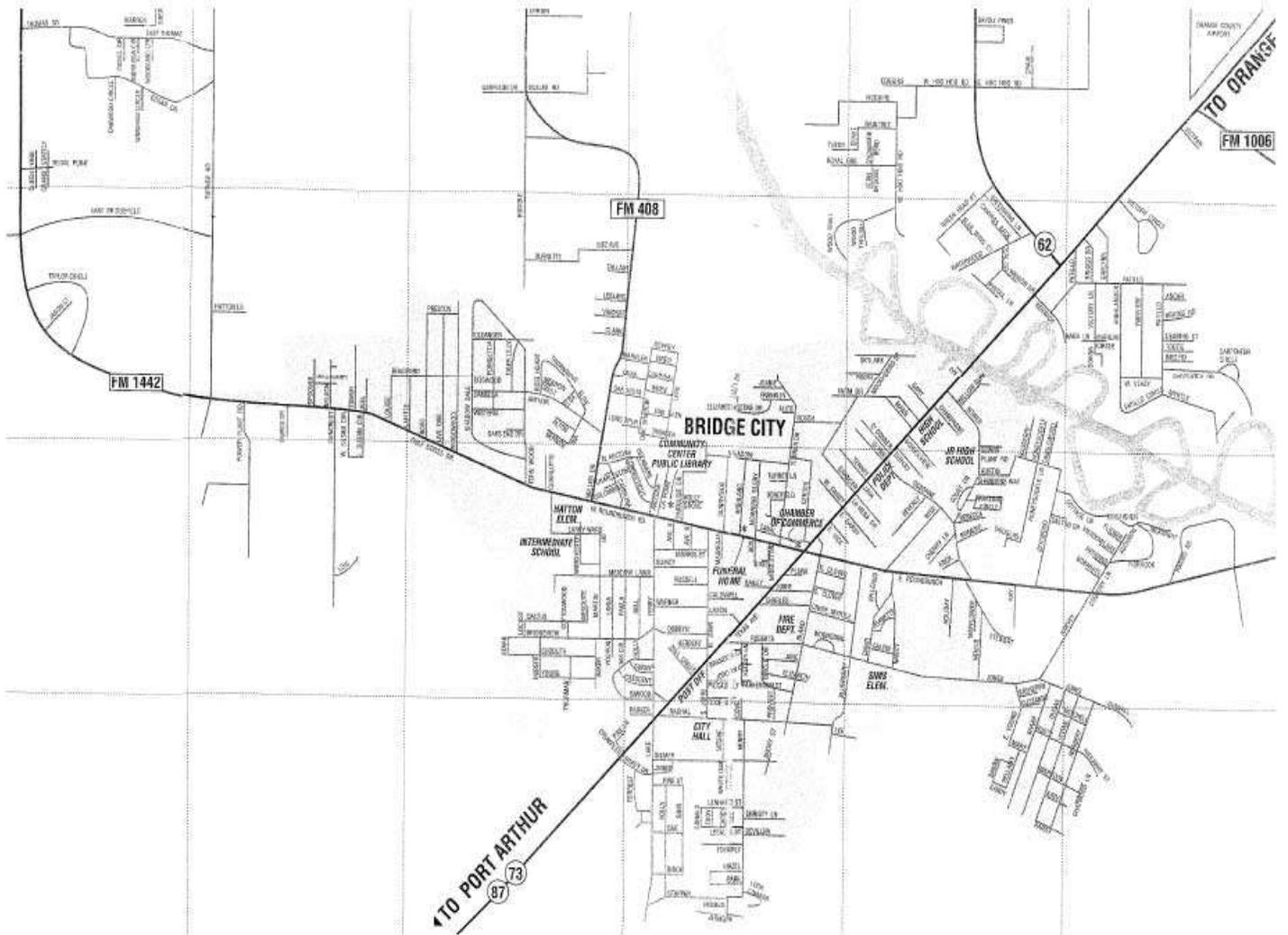
842-00-3210 DUES & SUBSCRIPTIONS		PERMANENT NOTES: TSAPI \$35 X 2 TWUA \$1,080 AWW \$220 PLUMBING 2 X \$55 NON-COMMERCIAL POLITICAL & PESTICIDE APPLICATOR LICENSE \$13 LOG ME IN - SCADA \$400				
842-00-3212 EQUIP. UNDER \$5,000 - FIE		PERMANENT NOTES: LAWN EQUIPMENT				
842-00-3216 EQUIP. UNDER \$5,000 - SA		PERMANENT NOTES: VARIOUS SAFETY EQUIPMENT				

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		
842-00-3252 MAPS, BOOKS, ETC.		PERMANENT NOTES: CODE & INSPECTION GUIDELINES				
842-00-3272 RENTAL/LEASE FIELD EQUIPME		PERMANENT NOTES: CONCRETE SAWS, ETC				
842-00-3296 UNIFORMS		PERMANENT NOTES: RUBBER BOOTS \$30 RAIN GEAR \$35				
<u>4 REPAIRS &amp; MAINTENANCE</u>						
842-00-4304 R & M - BUILDING	3,878.75	1,000.00	1,000.00	475.63	1,000.00	
842-00-4317 R & M - GENERATORS	8,240.07	8,000.00	8,000.00	9,822.20	8,000.00	
842-00-4320 R & M - GROUNDS	7,222.83	1,000.00	1,000.00	428.77	21,000.00	
842-00-4328 R & M - LIGHT EQUIPMENT	5,737.97	6,000.00	6,000.00	3,351.30	6,000.00	
842-00-4332 R & M - MAIN LINES	18,518.66	21,000.00	21,000.00	26,331.63	25,000.00	
842-00-4336 R & M - METERS	37,055.69	65,330.00	65,330.00	58,984.57	65,330.00	
842-00-4340 R & M - PRINTERS	597.43	400.00	400.00	0.00	400.00	
842-00-4344 R & M - PUMPS & MOTORS	63,092.80	12,000.00	12,000.00	16,533.99	12,000.00	
842-00-4352 R & M - SERVICE LINES	32,090.94	20,000.00	20,000.00	24,898.24	20,000.00	
842-00-4364 R & M - UNIFORM CLEANING	7,118.89	5,000.00	5,000.00	7,465.53	11,000.00	
842-00-4368 R & M - VEHICLES	4,852.74	4,000.00	4,000.00	1,362.56	4,000.00	
842-00-4370 R & M - SCADA SYSTEM	9,980.01	3,000.00	7,928.00	17,315.49	10,000.00	
842-00-4372 R & M - WATER HOLDING TANKS	718.48	0.00	0.00	1,762.00	1,000.00	
842-00-4380 R & M - FILTRATION SYSTEM	<u>30,775.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>16,981.57</u>	<u>10,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	229,880.26	156,730.00	161,658.00	185,713.48	194,730.00	
842-00-4317 R & M - GENERATORS		PERMANENT NOTES: GENERATORS AT WELL SITES				
842-00-4320 R & M - GROUNDS		CURRENT YEAR NOTES: FENCE AT WATERWOOD NEED TO BE REPLACED ON 2 SIDES 2 GATES AND 50' OF FENCE NEEDS TO BE REPLACE AT WELL #4				
842-00-4336 R & M - METERS		PERMANENT NOTES: WATER METERS ITRON MAINT				
842-00-4340 R & M - PRINTERS		PERMANENT NOTES: INK FOR PRINTERS				
842-00-4344 R & M - PUMPS & MOTORS		PERMANENT NOTES: WATER WELL #4 AND #2 (RACHAL LOCATION) WATER WELL #3 AT HWY 408 WATER WELL #5 AT ROMERO - ABANDONED WATER WELL #6 AT WATERWOOD WATER WELL #1 ABANDONED YEARS AGO				

02 -UTILITY FUND  
 42 WATER DEPARTMENT  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	CURRENT YEAR			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
-----							
842-00-4372 R & M - WATER HOLDING TANK		CURRENT YEAR NOTES: NEED TO REPAIR & PAINT SUNNYSIDE TOWER \$500,000 SET ASIDE \$100,000 A YEAR FOR SMOKE TESTING & POINT REPAIR PLAN FOR NEXT WELL AND WELL SITE NEW \$200,000 GALLON WATER TOWER \$1,000,000 WINTERIZE ALL WELL SITES \$300,000					
<u>5 UTILITIES</u>							
842-00-5432 ELECTRICITY - CITY BUILDING	50,705.01	42,000.00	42,000.00	37,005.13	56,000.00		
842-00-5442 NATURAL GAS	3,178.78	4,000.00	4,000.00	2,539.77	4,000.00		
842-00-5452 TELEPHONE - SCADA LINE	122.31	200.00	200.00	152.86	200.00		
842-00-5462 WATER - CITY BUILDINGS	<u>1,104.70</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>648.15</u>	<u>1,200.00</u>		
TOTAL 5 UTILITIES	55,110.80	47,200.00	47,200.00	40,345.91	61,400.00		
<u>6 CAPITAL EXPENDITURES</u>							
842-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	10,110.02	43,000.00		
842-00-6534 CE - EQUIPMENT - LIGHT	0.00	120,000.00	120,000.00	117,569.60	8,000.00		
842-00-6536 CE - EQUIPMENT - OFFICE	0.00	0.00	0.00	0.00	0.00		
842-00-6570 CE - PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00		
842-00-6590 CE - VEHICLE	0.00	58,000.00	58,000.00	200.00	145,000.00		
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	0.00	51,911.00	51,910.15	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	178,000.00	229,911.00	179,789.77	196,000.00		
842-00-6534 CE - EQUIPMENT - LIGHT		CURRENT YEAR NOTES: NEW 60" LAWNMOWER \$8,000					
842-00-6590 CE - VEHICLE		CURRENT YEAR NOTES: NEW 6 YARD DUMP TRUCK TO REPLACE 1999 CHEVY DUMP TRUCK \$145,000					
TOTAL 00 NO PROGRAMS	1,024,752.52	1,221,462.00	1,278,301.00	1,105,343.80	1,341,151.00		
TOTAL 42 WATER DEPARTMENT	<u>1,024,752.52</u>	<u>1,221,462.00</u>	<u>1,278,301.00</u>	<u>1,105,343.80</u>	<u>1,341,151.00</u>		



# Utility Fund

## Sewer

**FUNCTION:**

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

02 -UTILITY FUND  
 44 SEWER DEPARTMENT  
 DEPARTMENT EXPENDITURES

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

00 NO PROGRAMS  
 =====

1 PERSONNEL SERVICES

844-00-1004 SALARIES & WAGES	0.00	0.00	0.00	0.00	44,991.00	
844-00-1010 OVERTIME	0.00	0.00	0.00	0.00	1,000.00	
844-00-1016 CERTIFICATION PAY	0.00	0.00	0.00	0.00	1,200.00	
844-00-1024 LONGEVITY	0.00	0.00	0.00	0.00	120.00	
844-00-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	3,620.00	
844-00-1052 GROUP HEALTH	0.00	0.00	0.00	0.00	9,864.00	
844-00-1066 PHYSICALS	0.00	0.00	0.00	0.00	0.00	
844-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	500.00	
844-00-1069 RETIREMENT (TMRS)	0.00	0.00	0.00	0.00	9,345.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	70,640.00	

844-00-1004 SALARIES & WAGES CURRENT YEAR NOTES:  
 THIS IS NEW THIS YEAR (23 - 24)  
 MOVED A WATER DEPT EMPLOYEE TO THE SEWER DEPARTMENT

844-00-1010 OVERTIME CURRENT YEAR NOTES:  
 NEW THIS YEAR (23 - 24)

844-00-1016 CERTIFICATION PAY PERMANENT NOTES:  
 NEW THIS YEAR (23 - 24)

2 SPECIAL/CONTRACTUAL SER

844-00-2170 MOBILE PHONES	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

844-00-3212 EQUIP. UNDER \$5,000 - FIEL	478.91	2,600.00	2,600.00	1,960.34	2,000.00	
844-00-3222 FUELS & LUBRICANTS	35.48	200.00	200.00	0.00	1,000.00	
844-00-3272 RENTAL/LEASE FIELD EQUIPMEN	0.00	500.00	500.00	124.44	500.00	
844-00-3280 SUPPLIES - CLEANING	0.00	0.00	0.00	0.00	0.00	
844-00-3286 SUPPLIES-WAREHOUSE	6,346.54	750.00	750.00	1,088.41	1,200.00	
844-00-3290 TOOLS - SMALL	583.59	500.00	500.00	75.58	500.00	
TOTAL 3 SUPPLIES & MATERIALS	7,444.52	4,550.00	4,550.00	3,248.77	5,200.00	

844-00-3212 EQUIP. UNDER \$5,000 - FIECURRENT YEAR NOTES:  
 NEW CUT OFF SAW  
 NEW WEED EATERS (2)  
 3" PUMP W/HOSES (1)

844-00-3222 FUELS & LUBRICANTS CURRENT YEAR NOTES:  
 INCREASE BECAUSE OF EMPLOYEE WITH VEHICLE IN THIS DEPT NOW

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		
<u>4 REPAIRS &amp; MAINTENANCE</u>						
844-00-4317 R & M - GENERATORS	0.00	0.00	0.00	0.00	5,000.00	
844-00-4320 R & M - GROUNDS	44.04	300.00	300.00	197.00	300.00	
844-00-4328 R & M - LIGHT EQUIPMENT	252.83	1,000.00	1,000.00	35.98	1,000.00	
844-00-4332 R & M - MAIN LINES	8,707.85	6,000.00	6,000.00	9,909.56	10,000.00	
844-00-4344 R & M - PUMPS & MOTORS	85,577.34	20,000.00	26,900.00	53,422.31	145,000.00	
844-00-4352 R & M - SERVICES LINES	6,118.84	7,000.00	7,000.00	3,200.20	7,000.00	
844-00-4364 R & M - UNIFORM CLEANING	0.00	0.00	0.00	0.00	1,300.00	
844-00-4368 R & M - VEHICLES	57.42	0.00	0.00	0.00	500.00	
844-00-4370 R & M - SCADA SYSTEM	<u>660.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>3,000.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	101,418.32	37,300.00	44,200.00	66,765.05	173,100.00	

844-00-4317 R & M - GENERATORS CURRENT YEAR NOTES:  
 REPAIRS AND MAINTENANCE OF LIFT STATION GENERATORS

844-00-4332 R & M - MAIN LINES CURRENT YEAR NOTES:  
 INCREASE COSTS AND REPLACEMENT OF LINES WITH I&I

844-00-4344 R & M - PUMPS & MOTORS PERMANENT NOTES:  
 39 LIFT STATIONS - AS NEEDED REPAIRS

844-00-4344 R & M - PUMPS & MOTORS CURRENT YEAR NOTES:  
 INCREASE WILL ALLOW FOR REHABILITATION OF LIFT STATIONS AND  
 BUYING SPARE PUMPS FOR MAJOR LIFT STATIONS

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

<u>5 UTILITIES</u>						
844-00-5422 ELECTRICITY - LIFT STATIONS	47,465.50	41,000.00	41,000.00	52,334.15	60,000.00	
844-00-5442 NATURAL GAS	5,785.51	5,580.00	5,580.00	4,631.60	6,000.00	
844-00-5452 TELEPHONE - SCADA LINE	<u>134.48</u>	<u>200.00</u>	<u>200.00</u>	<u>152.84</u>	<u>200.00</u>	
TOTAL 5 UTILITIES	53,385.49	46,780.00	46,780.00	57,118.59	66,200.00	

844-00-5422 ELECTRICITY - LIFT STATION PERMANENT NOTES:  
 39 LIFT STATIONS

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

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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		
<u>6 CAPITAL EXPENDITURES</u>						
844-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00	12,100.00	
844-00-6534 CE-EQUIPMENT-LIGHT	0.00	12,000.00	12,000.00	10,518.31	0.00	
844-00-6570 CE-PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00	
844-00-6595 WATER/SEWER INFRASTRUCTURE	<u>0.00</u>	<u>0.00</u>	<u>51,911.00</u>	<u>51,910.14</u>	<u>0.00</u>	
TOTAL 6 CAPITAL EXPENDITURES	0.00	12,000.00	63,911.00	62,428.45	12,100.00	
TOTAL 00 NO PROGRAMS	162,248.33	100,630.00	159,441.00	189,560.86	327,240.00	
TOTAL 44 SEWER DEPARTMENT	162,248.33	100,630.00	159,441.00	189,560.86	327,240.00	

# Utility Fund

# Solid Waste

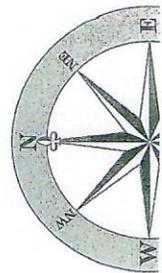
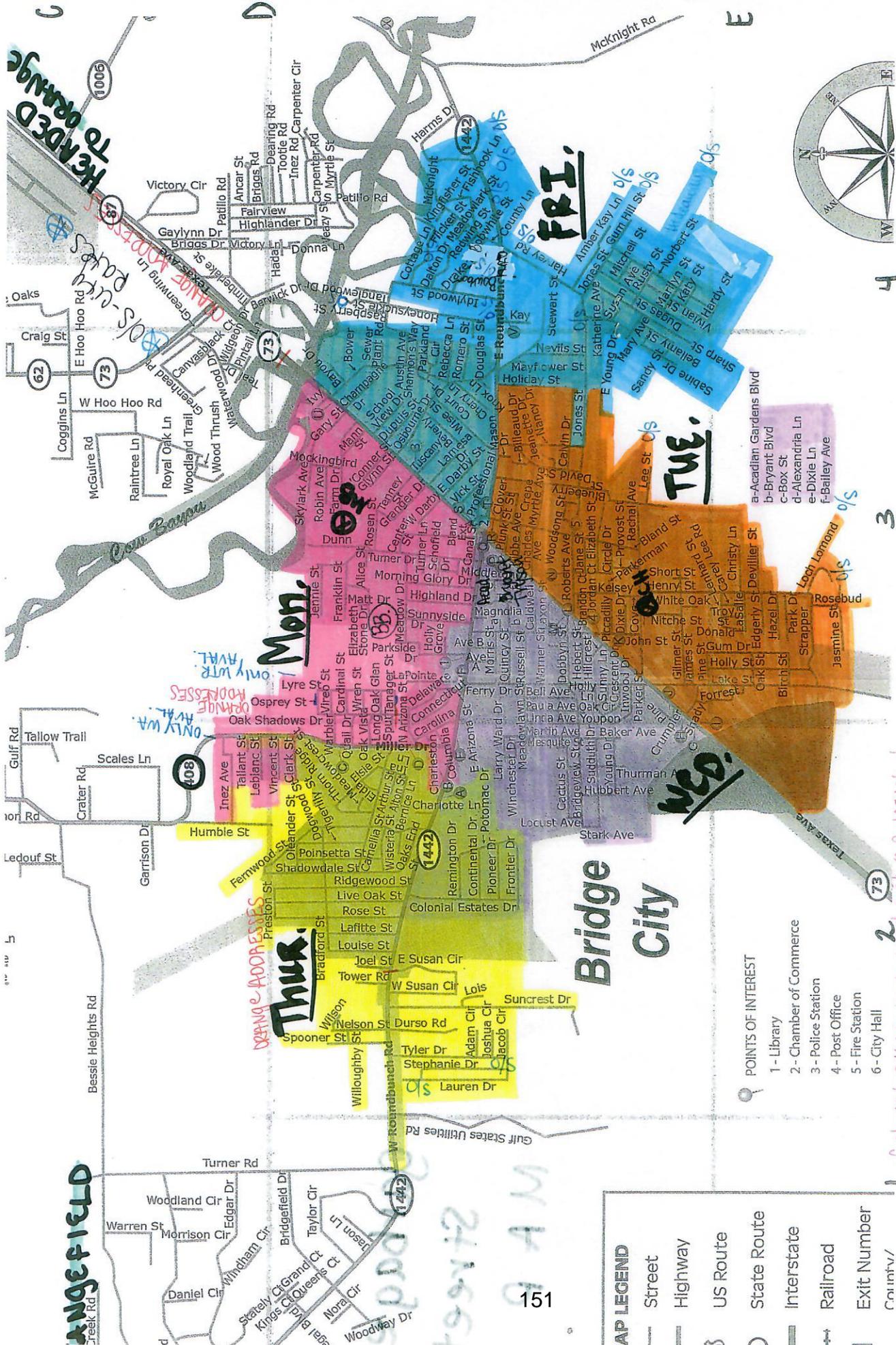
**FUNCTION:**

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

02 -UTILITY FUND  
 46 SOLID WASTE COLLECTION  
 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>						
846-00-2184 SOLID WASTE COLLECTION/PICK	676,345.00	673,000.00	673,000.00	531,058.54	700,000.00	
846-00-2186 SOLID WASTE COLLECTION/ROLL	<u>47,575.78</u>	<u>53,000.00</u>	<u>53,000.00</u>	<u>32,381.95</u>	<u>53,000.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	723,920.78	726,000.00	726,000.00	563,440.49	753,000.00	
846-00-2184 SOLID WASTE COLLECTION/PIC	PERMANENT NOTES: AUTOMATED PICKUP OF 95 GALLON CONTAINERS REPUBLIC CONTRACT EXPIRES 09/30/2026					
846-00-2184 SOLID WASTE COLLECTION/PIC	CURRENT YEAR NOTES: ESTIMATING A 4% CPI INCREASE					
846-00-2186 SOLID WASTE COLLECTION/ROL	PERMANENT NOTES: ROLL OFFS PROVIDED IN MAINTENANCE YARD					
846-00-2186 SOLID WASTE COLLECTION/ROL	CURRENT YEAR NOTES: 30 YARD DUMPSTERS \$ 40 YARD DUMPSTERS \$ CPI INCREASE EXPECTED AVERAGE MONTHLY \$					
TOTAL 00 NO PROJECTS	723,920.78	726,000.00	726,000.00	563,440.49	753,000.00	
TOTAL 46 SOLID WASTE COLLECTION	723,920.78	726,000.00	726,000.00	563,440.49	753,000.00	

# BRIDGE CITY GARBAGE ROUTE SCHEDULE

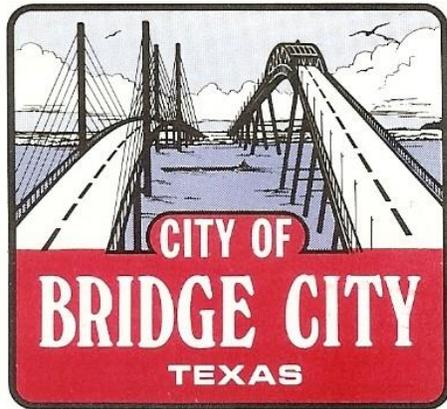


- POINTS OF INTEREST
- 1 - Library
  - 2 - Chamber of Commerce
  - 3 - Police Station
  - 4 - Post Office
  - 5 - Fire Station
  - 6 - City Hall

**MAP LEGEND**

	Street
	Highway
	US Route
	State Route
	Interstate
	Railroad
	Exit Number
	County

*Colonial Add Home to use dice up March 1*



# Utility Fund Wastewater Treatment

**FUNCTION:**

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

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		
-----						
00 NO PROJECTS						
=====						
<u>1 PERSONNEL SERVICES</u>						
848-00-1004 SALARIES & WAGES	131,245.97	162,324.00	162,324.00	104,979.84	167,429.00	
848-00-1010 OVERTIME	7,085.35	15,000.00	15,000.00	6,110.81	15,000.00	
848-00-1016 CERTIFICATION PAY	2,250.00	3,000.00	3,000.00	450.00	1,500.00	
848-00-1020 STANDBY PAY	4,243.84	7,914.00	7,914.00	1,950.28	4,152.00	
848-00-1024 LONGEVITY	1,092.50	1,020.00	1,020.00	207.50	600.00	
848-00-1050 FICA/MEDICARE	10,756.44	13,331.00	13,331.00	8,936.76	14,435.00	
848-00-1052 GROUP HEALTH	17,153.15	25,497.00	25,497.00	13,006.59	29,592.00	
848-00-1064 LICENSE FEES	111.00	225.00	225.00	0.00	225.00	
848-00-1068 TRAVEL & TRAINING	730.49	1,000.00	1,000.00	1,225.00	1,000.00	
848-00-1069 RETIREMENT (TMRS)	<u>21,388.66</u>	<u>29,581.00</u>	<u>29,581.00</u>	<u>17,637.49</u>	<u>37,270.00</u>	
TOTAL 1 PERSONNEL SERVICES	196,057.40	258,892.00	258,892.00	154,504.27	271,203.00	

848-00-1016 CERTIFICATION PAY CURRENT YEAR NOTES:  
 ANY INCREASED CERTIFICATION FROM TRAINING IS INCLUDED

<u>2 SPECIAL/CONTRACTUAL SER</u>						
848-00-2124 DUES & SUBSCRIPTIONS	0.00	270.00	270.00	0.00	250.00	
848-00-2146 LAB EXPENSES	42,313.15	40,000.00	40,000.00	28,546.26	40,000.00	
848-00-2150 MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	
848-00-2169 WATERWOOD SEWER - OF WATER	63,381.80	60,000.00	60,000.00	47,596.15	64,000.00	
848-00-2170 MOBILE PHONES	199.38	385.00	385.00	252.90	400.00	
848-00-2194 SLUDGE DISPOSAL	<u>77,912.72</u>	<u>72,000.00</u>	<u>72,000.00</u>	<u>69,265.93</u>	<u>80,000.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	183,807.05	172,655.00	172,655.00	145,661.24	184,650.00	

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

848-00-2169 WATERWOOD SEWER - OF WATER PERMANENT NOTES:  
 ORANGEFIELD WATER PROVIDES SEWER SERVICES FOR WATERWOOD AND CHARGES THE CITY.

848-00-2194 SLUDGE DISPOSAL CURRENT YEAR NOTES:  
 INCREASE - MORE HOMES MORE SLUDGE

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	49,262.01	45,000.00	45,000.00	47,363.01	55,000.00	
848-00-3212	EQUIP. UNDER \$5,000 - FIELD	2,101.94	9,120.00	9,120.00	773.98	2,000.00	
848-00-3214	EQUIP. UNDER \$5,000 - OFFI	841.16	1,500.00	1,500.00	254.10	0.00	
848-00-3222	FUELS & LUBRICANTS	1,094.57	500.00	500.00	252.56	500.00	
848-00-3280	SUPPLIES - CLEANING	70.81	300.00	300.00	57.41	300.00	
848-00-3284	SUPPLIES - OFFICE	214.96	200.00	200.00	160.22	200.00	
848-00-3286	SUPPLIES - WAREHOUSE	793.82	1,000.00	1,000.00	1,034.51	1,000.00	
848-00-3290	TOOLS - SMALL	229.42	500.00	500.00	52.85	500.00	
848-00-3296	UNIFORMS	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>100.00</u>	
TOTAL 3 SUPPLIES & MATERIALS		54,608.69	58,220.00	58,220.00	49,948.64	59,600.00	

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

848-00-3206 CHEMICALS CURRENT YEAR NOTES:  
 MORE SLUDGE TO PROCESS EQUALS MORE CHEMICALS

4 REPAIRS & MAINTENANCE

848-00-4304	R & M - BUILDING	50.13	500.00	9,811.00	9,969.45	1,000.00	
848-00-4312	R & M - COMPUTERS	800.00	800.00	800.00	0.00	0.00	
848-00-4317	R & M - GENERATORS	0.00	0.00	0.00	1,628.50	2,000.00	
848-00-4320	R & M - GROUNDS	643.12	500.00	500.00	14.98	500.00	
848-00-4324	R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
848-00-4328	R & M - LIGHT EQUIPMENT	0.00	150.00	150.00	155.79	200.00	
848-00-4340	R & M - PRINTERS	91.96	500.00	500.00	37.98	200.00	
848-00-4344	R & M - PUMPS & MOTORS	43,552.09	55,000.00	55,000.00	20,024.85	52,000.00	
848-00-4360	R & M - TREATMENT PLANT	8,390.14	82,500.00	80,989.00	27,527.45	20,000.00	
848-00-4364	R & M - UNIFORM CLEANING	<u>2,504.17</u>	<u>3,400.00</u>	<u>3,400.00</u>	<u>1,804.17</u>	<u>4,200.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE		56,031.61	143,350.00	151,150.00	61,163.17	80,100.00	

848-00-4344 R & M - PUMPS & MOTORS CURRENT YEAR NOTES:  
 WE HAVE 2 R.A.S. PUMPS THAT NEED TO BE REPLACED AND NEED  
 SPARE PUMPS ON HAND TO AVOID PERMIT VIOLATIONS

5 UTILITIES

848-00-5432	ELECTRICITY - CITY BUILDING	73,184.72	65,200.00	65,200.00	56,455.59	85,000.00	
848-00-5450	GARBAGE PICKUP	5,122.92	2,700.00	2,700.00	3,800.79	5,500.00	
848-00-5452	TELEPHONE - LAND/SCADA	604.93	675.00	675.00	672.09	675.00	
848-00-5462	WATER - CITY BUILDINGS	<u>496.70</u>	<u>475.00</u>	<u>475.00</u>	<u>347.60</u>	<u>500.00</u>	
TOTAL 5 UTILITIES		79,409.27	69,050.00	69,050.00	61,276.07	91,675.00	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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		
<u>6 CAPITAL EXPENDITURES</u>						
848-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00	0.00	
848-00-6502 CE-BUILDINGS	0.00	0.00	0.00	0.00	0.00	
848-00-6534 CE-EQUIPMENT-LIGHT	0.00	0.00	0.00	0.00	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	73,000.00	73,000.00	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	73,000.00	73,000.00	0.00	0.00	
TOTAL 00 NO PROJECTS	569,914.02	775,167.00	782,967.00	472,553.39	687,228.00	
TOTAL 48 WASTEWATER TREATMENT	569,914.02	775,167.00	782,967.00	472,553.39	687,228.00	

# Utility Fund Contingency

**FUNCTION:**

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

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

02 -UTILITY FUND  
 49 CONTINGENCY  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
00 NO PROJECTS =====						
<u>7 ADMINISTRATION &amp; OTHER</u>						
849-00-7990 CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,000.00</u>	
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	27,000.00	
TOTAL 00 NO PROJECTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,000.00</u>	
TOTAL 49 CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,000.00</u>	
*** TOTAL EXPENDITURES ***	<u>4,331,389.06</u>	<u>4,196,728.00</u>	<u>4,306,978.00</u>	<u>3,479,212.31</u>	<u>4,884,900.00</u>	

\*\*\* END OF REPORT \*\*\*

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

**CAPITAL OUTLAY DETAIL  
2023 - 2024 BUDGET YEAR  
UTILITY FUND**

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

<b>DEPARTMENT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION AND EXPLANATION OF REQUEST</b>	<b>REQUESTED AMOUNT</b>
Water	02-842-00-3212	Misc Lawn Equipment	\$ 3,050
Water	02-842-00-3216	Various Safety Equipment	\$ 1,000
Sewer	02-844-00-3212	Cut Off Saw; Weed Eaters; 3" Pump w/hoses	\$ 2,600
WWTP	02-848-00-3212	Various Small Equipment	\$ 2,500
<b>TOTAL NON-CAPITAL OUTLAY FOR UTILITY FUND</b>			<b>\$ 9,150</b>

**EQUIPMENT OVER \$5,000 DETAIL**

<b>DEPARTMENT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION AND EXPLANATION OF REQUEST</b>	<b>REQUESTED AMOUNT</b>
Water	02-842-00-6500	Leased Vehicles (3)	\$ 43,000
Water	02-842-00-6534	60" Lawnmower	\$ 8,000
Water	02-842-00-6590	Dump Truck	\$ 145,000
Sewer	02-844-00-6500	Leased Vehicles (1)	\$ 12,100
<b>TOTAL EQUIPMENT OVER \$5,000 FOR UTILITY FUND</b>			<b>\$ 208,100</b>

## 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.

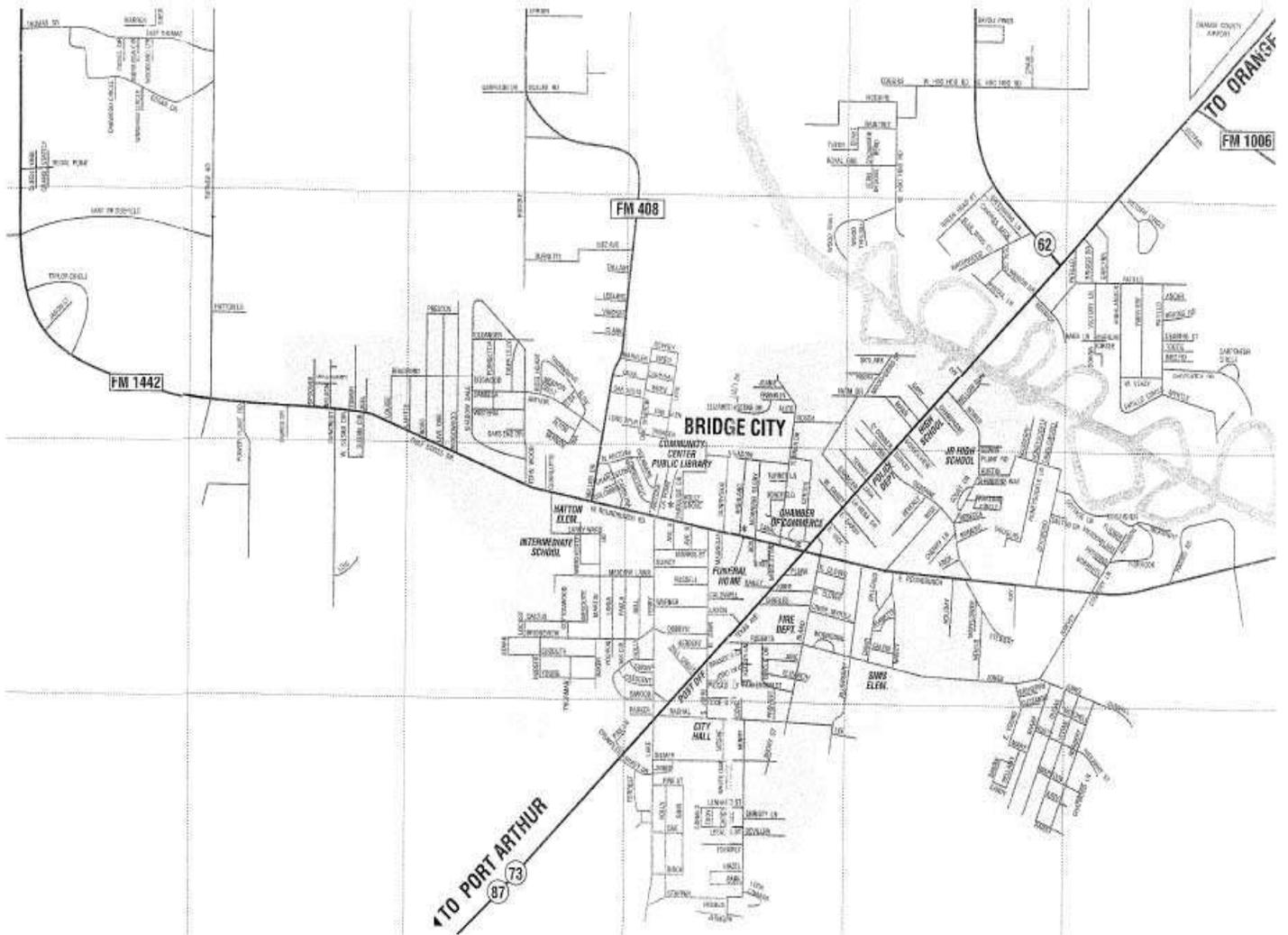
Assets costing below the \$5,000 are expensed in the fiscal year of purchase and are not capitalized nor maintained through the fixed asset listing.

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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

03 -DEBT SERVICE FUND

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
ALL REVENUE	<u>792,311.66</u>	<u>777,492.00</u>	<u>777,492.00</u>	<u>750,246.58</u>	<u>789,543.00</u>	
*** TOTAL REVENUES ***	<u>792,311.66</u>	<u>777,492.00</u>	<u>777,492.00</u>	<u>750,246.58</u>	<u>789,543.00</u>	
EXPENDITURE SUMMARY						
65 SERIES 2015 CERT/OB	382,450.00	384,000.00	384,000.00	383,750.00	380,000.00	
90 2012 CERTIFICATES	203,992.50	205,892.00	205,892.00	205,392.50	207,193.00	
95 2018 CERTIFICATES	<u>166,350.00</u>	<u>187,600.00</u>	<u>187,600.00</u>	<u>187,350.00</u>	<u>202,350.00</u>	
*** TOTAL EXPENDITURES ***	<u>752,792.50</u>	<u>777,492.00</u>	<u>777,492.00</u>	<u>776,492.50</u>	<u>789,543.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>39,519.16</u>	<u>0.00</u>	<u>0.00</u>	<u>( 26,245.92)</u>	<u>0.00</u>	

03 -DEBT SERVICE FUND

REVENUES		PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<u>ALL REVENUE</u>							
6002-10	AD VAL TAX COLLECT-CURRENT	46,040.57	0.00	0.00	0.00	0.00	
6002-50	AD VAL TAX COLLECT-CURRENT	0.00	0.00	0.00	0.00	0.00	
6002-65	AS VAL TAX COLLECT-CURRENT	387,297.58	384,500.00	384,500.00	363,845.78	360,000.00	
6002-85	AD VAL TAX COLLECT-CURRENT	0.00	0.00	0.00	0.00	0.00	
6002-90	AD VAL TAX COLLECT-CURRENT	180,471.59	190,000.00	190,000.00	194,688.75	200,000.00	
6002-95	AD VAL TAX COLLECT-CURRENT	146,907.92	168,515.00	168,515.00	177,250.65	195,500.00	
6004-65	AD VAL PENALTY-CURRENT I&S	2,068.71	2,800.00	2,800.00	870.82	2,400.00	
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	1,102.69	1,400.00	1,400.00	465.98	1,300.00	
6004-95	AD VAL PENALTY-CURRENT-I&S	897.63	1,212.00	1,212.00	424.23	1,300.00	
6006-65	AD VAL INTEREST-CURRENT I&S	709.42	900.00	900.00	201.47	800.00	
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	378.13	500.00	500.00	102.85	500.00	
6006-95	AD VAL INTEREST-CURRENT-I&S	307.80	400.00	400.00	77.94	500.00	
6008-65	AD VAL TAX COLLECT-DELQ I&S	7,716.92	10,000.00	10,000.00	3,976.23	7,500.00	
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	4,010.24	4,000.00	4,000.00	2,132.57	4,300.00	
6008-95	AD VAL TAX COLLECT-DELQ I&S	3,264.46	3,700.00	3,700.00	1,957.27	4,300.00	
6010-65	AD VAL PENALTY-DELQ I&S	943.00	1,300.00	1,300.00	518.73	1,200.00	
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	487.73	700.00	700.00	277.55	600.00	
6010-95	AD VAL PENALTY-DELQ I&S	396.99	500.00	500.00	252.72	600.00	
6012-65	AD VAL INTEREST-DELQ-I&S	3,483.16	3,050.00	3,050.00	1,469.28	3,500.00	
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	1,834.90	1,700.00	1,700.00	786.20	2,000.00	
6012-95	AD VAL INTEREST-DELQ I&S	1,493.63	1,300.00	1,300.00	715.78	2,000.00	
6716-10	INTEREST INCOME - CHECKING	34.44	0.00	0.00	3.60	0.00	
6716-20	INTEREST INCOME - CHECKING	45.22	0.00	0.00	4.73	0.00	
6716-30	INTEREST INCOME - CHECKING	26.15	0.00	0.00	2.74	0.00	
6716-40	INTEREST INCOME - CHECKING	25.02	0.00	0.00	2.62	0.00	
6716-50	INTEREST INCOME - CHECKING	777.88	0.00	0.00	81.41	0.00	
6716-60	INTEREST INCOME - CHECKING	459.81	0.00	0.00	48.12	0.00	
6716-65	INTEREST INCOME - CHECKING	345.83	450.00	450.00	20.76	500.00	
6716-70	INTEREST INCOME - CHECKING	88.40	0.00	0.00	9.25	0.00	
6716-80	INTEREST INCOME - CHECKING	3.30	0.00	0.00	0.34	0.00	
6716-85	INTEREST INCOME - CHECKING	268.30	0.00	0.00	28.08	0.00	
6716-90	INTEREST INCOME - CHECKING	343.90	465.00	465.00	26.93	500.00	
6716-95	INTEREST INCOME CHECKING	80.34	100.00	100.00	3.20	243.00	
***	TOTAL REVENUES ***	792,311.66	777,492.00	777,492.00	750,246.58	789,543.00	

03 -DEBT SERVICE FUND

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET				
6002-65	AS VAL TAX COLLECT-CURRENT	PERMANENT NOTES: 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-CURRENT	PERMANENT 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-CURRENT	PERMANENT NOTES: SERIES 2018 \$1,965,000 WASTEWATER TREATMENT PLANT / UPDATE AMR SYSTEM FIRST YEAR 18-19 MATURES JULY 2030					

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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 =====						
<u>7 ADMINISTRATION &amp; OTHER</u>						
865-00-7702 SERIES 2015 - PRINCIPAL	290,000.00	300,000.00	300,000.00	300,000.00	305,000.00	
865-00-7722 SERIES 2015 - INTEREST	91,700.00	83,000.00	83,000.00	83,000.00	74,000.00	
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	382,450.00	384,000.00	384,000.00	383,750.00	380,000.00	
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	<u>382,450.00</u>	<u>384,000.00</u>	<u>384,000.00</u>	<u>383,750.00</u>	<u>380,000.00</u>	
TOTAL 65 SERIES 2015 CERT/OB	<u>382,450.00</u>	<u>384,000.00</u>	<u>384,000.00</u>	<u>383,750.00</u>	<u>380,000.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

03 -DEBT SERVICE FUND  
 90 2012 CERTIFICATES  
 DEPARTMENT EXPENDITURES

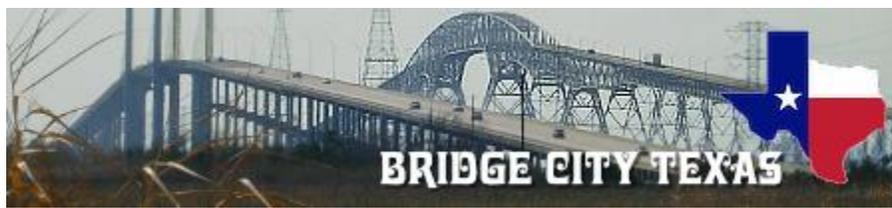
	PRIOR YEAR ACTUAL	CURRENT YEAR			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
-----						
00 NO PRGRAMS =====						
<u>7 ADMINISTRATION &amp; OTHER</u>						
890-00-7702 SERIES 2012 - PRINCIPAL	180,000.00	185,000.00	185,000.00	185,000.00	190,000.00	
890-00-7722 SERIES 2012 - INTEREST	23,492.50	19,892.00	19,892.00	19,892.50	16,193.00	
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	203,992.50	205,892.00	205,892.00	205,392.50	207,193.00	
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	<u>203,992.50</u>	<u>205,892.00</u>	<u>205,892.00</u>	<u>205,392.50</u>	<u>207,193.00</u>	
TOTAL 90 2012 CERTIFICATES	<u>203,992.50</u>	<u>205,892.00</u>	<u>205,892.00</u>	<u>205,392.50</u>	<u>207,193.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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 =====						
<u>7 ADMINISTRATION &amp; OTHER</u>						
895-00-7702 SERIES 2018 - PRINCIPAL	80,000.00	105,000.00	105,000.00	105,000.00	125,000.00	
895-00-7722 SERIES 2018 - INTEREST	85,600.00	81,600.00	81,600.00	81,600.00	76,350.00	
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	166,350.00	187,600.00	187,600.00	187,350.00	202,350.00	
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	<u>166,350.00</u>	<u>187,600.00</u>	<u>187,600.00</u>	<u>187,350.00</u>	<u>202,350.00</u>	
TOTAL 95 2018 CERTIFICATES	<u>166,350.00</u>	<u>187,600.00</u>	<u>187,600.00</u>	<u>187,350.00</u>	<u>202,350.00</u>	
*** TOTAL EXPENDITURES ***	<u>752,792.50</u>	<u>777,492.00</u>	<u>777,492.00</u>	<u>776,492.50</u>	<u>789,543.00</u>	

\*\*\* END OF REPORT \*\*\*



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# DEBT SERVICE PAYMENT SCHEDULE

# CITY OF BRIDGE CITY DEBT SERVICE REQUIREMENTS 2023 - 2024

SERIES	ORIGINAL AMOUNT	INTEREST (COUPON)	BALANCE 10/1/2023	PRINCIPAL	INTEREST	BALANCE 9/30/2024
<b>CERTIFICATES OF OBLIGATION SERIES 2012</b>						
2.000% - 3.000%	\$ 2,145,000	2.500%	\$ 780,000	\$ 190,000	\$ 16,193	\$ 590,000
"Purchaser" - FirstSoutheast						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - A2						
<b>CERTIFICATES OF OBLIGATION SERIES 2015</b>						
2.000% - 4.000%	\$ 3,485,000	2.000%	\$ 2,005,000	\$ 305,000	\$ 74,000	\$ 1,700,000
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - A3						
<b>CERTIFICATES OF OBLIGATION SERIES 2018</b>						
3.000% - 5.000%	\$ 1,965,000	5.000%	\$ 1,635,000	\$ 125,000	\$ 76,350	\$ 1,510,000
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - Baa1						
<b>TOTALS</b>	<b>\$ 7,595,000</b>		<b>\$ 4,420,000</b>	<b>\$ 620,000</b>	<b>\$ 166,543</b>	<b>\$ 3,800,000</b>

\*V = Variable Interest Rate

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

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

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

890

<b>PAYMENT DATE</b>	<b>YEAR END</b>	<b>PRINCIPAL DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL DEBT PAYMENT</b>	<b>ANNUAL DEBT SERVICE</b>	<b>% OF DEBT</b>	<b>COUPON</b>
1/1/2013		-	-	-	-		
7/1/2013		-	32,467.56	32,467.56	-		0.000%
	9/30/2013	-	-	-	32,467.56		
1/1/2014		-	26,090.00	26,090.00	-		
7/1/2014		-	26,090.00	26,090.00	-		0.000%
	9/30/2014	-	-	-	52,180.00		
1/1/2015		-	26,090.00	26,090.00	-		
7/1/2015		-	26,090.00	26,090.00	-		0.000%
	9/30/2015	-	-	-	52,180.00		
1/1/2016		-	26,090.00	26,090.00	-		
7/1/2016		155,000.00	26,090.00	181,090.00	-		3.000%
	9/30/2016	-	-	-	207,180.00		
1/1/2017		-	23,765.00	23,765.00	-		
7/1/2017		160,000.00	23,765.00	183,765.00	-		3.000%
	9/30/2017	-	-	-	207,530.00		
1/1/2018		-	21,365.00	21,365.00	-		
7/1/2018		165,000.00	21,365.00	186,365.00	-	29.36%	3.000%
	9/30/2018	-	-	-	207,730.00		
1/1/2019		-	18,890.00	18,890.00	-		
7/1/2019		170,000.00	18,890.00	188,890.00	-	29.19%	3.000%
	9/30/2019	-	-	-	207,780.00		
1/1/2020		-	16,340.00	16,340.00	-		
7/1/2020		175,000.00	16,340.00	191,340.00	-	28.37%	2.750%
	9/30/2020	-	-	-	207,680.00		
1/1/2021		-	13,933.75	13,933.75	-		
7/1/2021		175,000.00	13,933.75	188,933.75	-	27.45%	2.500%
	9/30/2021	-	-	-	202,867.50		
1/1/2022		-	11,746.25	11,746.25	-		
7/1/2022		180,000.00	11,746.25	191,746.25	-	27.10%	2.000%
	9/30/2022	-	-	-	203,492.50		
1/1/2023		-	9,946.25	9,946.25	-		
7/1/2023		185,000.00	9,946.25	194,946.25	-	26.46%	2.000%
	9/30/2023	-	-	-	204,892.50		
1/1/2024		-	8,096.25	8,096.25	-		
7/1/2024		190,000.00	8,096.25	198,096.25	-	26.22%	2.000%
	9/30/2024	-	-	-	206,192.50		
1/1/2025		-	6,196.25	6,196.25	-		
7/1/2025		195,000.00	6,196.25	201,196.25	-	25.77%	2.000%
	9/30/2025	-	-	-	207,392.50		
1/1/2026		-	4,246.25	4,246.25	-		
7/1/2026		195,000.00	4,246.25	199,246.25	-	25.06%	2.150%
	9/30/2026	-	-	-	203,492.50		
1/1/2027		-	2,150.00	2,150.00	-		
7/1/2027		200,000.00	2,150.00	202,150.00	-	24.86%	2.150%
	9/30/2027	-	-	-	204,300.00		
<b>TOTALS</b>		<b>2,145,000.00</b>	<b>462,357.56</b>	<b>2,607,357.56</b>	<b>2,607,357.56</b>		

**CITY OF BRIDGE CITY, TEXAS  
TAX & WW SUB LIEN CERT OF OBLIGATION SERIES 2015**

865

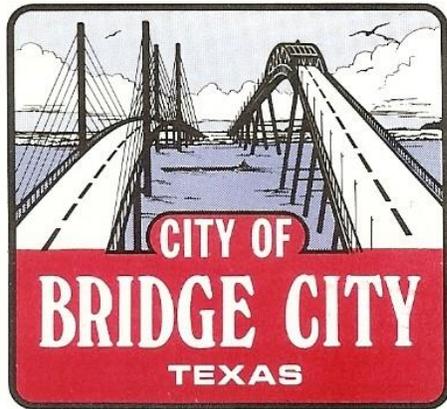
<b>PAYMENT DATE</b>	<b>YEAR END</b>	<b>PRINCIPAL DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL DEBT PAYMENT</b>	<b>ANNUAL DEBT SERVICE</b>	<b>% OF DEBT</b>	<b>COUPON</b>
1/1/2016		-	58,704.17	58,704.17	-		
7/1/2016		-	54,750.00	54,750.00	-		
	9/30/2016	-	-	-	113,454.17		
1/1/2017		-	54,750.00	54,750.00	-		
7/1/2017		-	54,750.00	54,750.00	-		
	9/30/2017	-	-	-	109,500.00		
1/1/2018		-	54,750.00	54,750.00	-		
7/1/2018		50,000.00	54,750.00	104,750.00	-	22.55%	
	9/30/2018	-	-	-	159,500.00		
1/1/2019		-	54,250.00	54,250.00	-		
7/1/2019		275,000.00	54,250.00	329,250.00	-	53.88%	2.000%
	9/30/2019	-	-	-	383,500.00		
1/1/2020		-	51,500.00	51,500.00	-		
7/1/2020		280,000.00	51,500.00	331,500.00	-	52.32%	2.000%
	9/30/2020	-	-	-	383,000.00		
1/1/2021		-	48,700.00	48,700.00	-		
7/1/2021		285,000.00	48,700.00	333,700.00	-	51.74%	2.000%
	9/30/2021	-	-	-	382,400.00		
1/1/2022		-	45,850.00	45,850.00	-		
7/1/2022		290,000.00	45,850.00	335,850.00	-	50.84%	2.000%
	9/30/2022	-	-	-	381,700.00		
1/1/2023		-	41,500.00	41,500.00	-		
7/1/2023		300,000.00	41,500.00	341,500.00	-	49.45%	3.000%
	9/30/2023	-	-	-	383,000.00		
1/1/2024		-	37,000.00	37,000.00	-		
7/1/2024		305,000.00	37,000.00	342,000.00	-	48.19%	3.000%
	9/30/2024	-	-	-	379,000.00		
1/1/2025		-	32,425.00	32,425.00	-		
7/1/2025		315,000.00	32,425.00	347,425.00	-	47.20%	3.000%
	9/30/2025	-	-	-	379,850.00		
1/1/2026		-	27,700.00	27,700.00	-		
7/1/2026		325,000.00	27,700.00	352,700.00	-	46.84%	4.000%
	9/30/2026	-	-	-	380,400.00		
1/1/2027		-	21,200.00	21,200.00	-		
7/1/2027		340,000.00	21,200.00	361,200.00	-	46.52%	4.000%
	9/30/2027	-	-	-	382,400.00		
1/1/2028		-	14,400.00	14,400.00	-		
7/1/2028		355,000.00	14,400.00	369,400.00	-	47.96%	4.000%
	9/30/2028	-	-	-	383,800.00		
1/1/2029		-	7,300.00	7,300.00	-		
7/1/2029		365,000.00	7,300.00	372,300.00	-	47.88%	4.000%
	9/30/2029	-	-	-	379,600.00		
<b>TOTALS</b>		<b>3,485,000.00</b>	<b>1,096,104.17</b>	<b>4,581,104.17</b>	<b>4,581,104.17</b>		

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

895

<b>PAYMENT DATE</b>	<b>YEAR END</b>	<b>PRINCIPAL DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL DEBT PAYMENT</b>	<b>ANNUAL DEBT SERVICE</b>	<b>% OF DEBT</b>	<b>COUPON</b>
1/15/2019		-	45,264.50	45,264.50	-		
7/15/2019		30,000.00	45,264.50	75,264.50	-		5.000%
	9/30/2019	-	-	-	120,529.00	16.93%	
1/1/2020		-	45,675.00	45,675.00	-		
7/1/2020		50,000.00	45,675.00	95,675.00	-	19.31%	5.000%
	9/30/2020	-	-	-	141,350.00		
1/1/2021		-	44,425.00	44,425.00	-		
7/1/2021		65,000.00	44,425.00	109,425.00	-	20.82%	5.000%
	9/30/2021	-	-	-	153,850.00		
1/1/2022		-	42,800.00	42,800.00	-		
7/1/2022		80,000.00	42,800.00	122,800.00	-	22.06%	5.000%
	9/30/2022	-	-	-	165,600.00		
1/1/2023		-	40,800.00	40,800.00	-		
7/1/2023		105,000.00	40,800.00	145,800.00	-	24.09%	5.000%
	9/30/2023	-	-	-	186,600.00		
1/1/2024		-	38,175.00	38,175.00	-		
7/1/2024		125,000.00	38,175.00	163,175.00	-	25.60%	3.000%
	9/30/2024	-	-	-	201,350.00		
1/1/2025		-	36,300.00	36,300.00	-		
7/1/2025		145,000.00	36,300.00	181,300.00	-	27.04%	3.000%
	9/30/2025	-	-	-	217,600.00		
1/1/2026		-	34,125.00	34,125.00	-		
7/1/2026		160,000.00	34,125.00	194,125.00	-	28.10%	5.000%
	9/30/2026	-	-	-	228,250.00		
1/1/2027		-	30,125.00	30,125.00	-		
7/1/2027		175,000.00	30,125.00	205,125.00	-	28.62%	5.000%
	9/30/2027	-	-	-	235,250.00		
1/1/2028		-	25,750.00	25,750.00	-		
7/1/2028		365,000.00	25,750.00	390,750.00	-	52.04%	5.000%
	9/30/2028	-	-	-	416,500.00		
1/1/2029		-	16,625.00	16,625.00	-		
7/1/2029		380,000.00	16,625.00	396,625.00	-	52.12%	5.000%
	9/30/2029	-	-	-	413,250.00		
1/1/2030		-	7,125.00	7,125.00	-		
7/1/2030		285,000.00	7,125.00	292,125.00	-	100.00%	5.000%
	9/30/2030	-	-	-	299,250.00		
<b>TOTALS</b>		<b>1,965,000.00</b>	<b>814,379.00</b>	<b>2,779,379.00</b>	<b>2,779,379.00</b>		

# Special Revenue Funds



# 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>138,793.63</u>	<u>180,000.00</u>	<u>180,000.00</u>	<u>87,613.38</u>	<u>142,000.00</u>	
*** TOTAL REVENUES ***	<u>138,793.63</u>	<u>180,000.00</u>	<u>180,000.00</u>	<u>87,613.38</u>	<u>142,000.00</u>	
EXPENDITURE SUMMARY						
90 HOTEL/MOTEL FUND	<u>17,513.00</u>	<u>180,000.00</u>	<u>180,000.00</u>	<u>40,888.50</u>	<u>142,000.00</u>	
*** TOTAL EXPENDITURES ***	<u>17,513.00</u>	<u>180,000.00</u>	<u>180,000.00</u>	<u>40,888.50</u>	<u>142,000.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>121,280.63</u>	<u>0.00</u>	<u>0.00</u>	<u>46,724.88</u>	<u>0.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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	98,923.18	130,000.00	130,000.00	65,460.36	100,000.00	
6054-20 QUALITY INN	38,098.31	48,000.00	48,000.00	21,959.73	40,000.00	
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	
6716-00 INTEREST INCOME - CHECKING	1,772.14	2,000.00	2,000.00	193.29	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 ***	<u>138,793.63</u>	<u>180,000.00</u>	<u>180,000.00</u>	<u>87,613.38</u>	<u>142,000.00</u>	

CITY OF BRIDGE CITY  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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
-----						
00 NO PROJECTS						
=====						
<u>2 SPECIAL/CONTRACTUAL SER</u>						
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	
<u>3 SUPPLIES &amp; MATERIALS</u>						
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	
<u>4 REPAIRS &amp; MAINTENANCE</u>						
890-00-4304 R & M - BUILDING	253.00	0.00	0.00	0.00	0.00	
890-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	253.00	0.00	0.00	0.00	0.00	
<u>7 ADMINISTRATION &amp; OTHER</u>						
890-00-7614 CHAMBER OF COMMERCE	10,000.00	0.00	0.00	30,328.50	0.00	
890-00-7615 ORANGEFIELD ISD CORMIER MUS	7,260.00	0.00	0.00	10,560.00	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	180,000.00	180,000.00	0.00	142,000.00	
TOTAL 7 ADMINISTRATION & OTHER	17,260.00	180,000.00	180,000.00	40,888.50	142,000.00	
890-00-7616 COMMUNITY CENTER						PERMANENT NOTES: PAINT AND LIGHTS
TOTAL 00 NO PROJECTS	17,513.00	180,000.00	180,000.00	40,888.50	142,000.00	
TOTAL 90 HOTEL/MOTEL FUND	17,513.00	180,000.00	180,000.00	40,888.50	142,000.00	
*** TOTAL EXPENDITURES ***	17,513.00	180,000.00	180,000.00	40,888.50	142,000.00	

\*\*\* END OF REPORT \*\*\*

**ORDINANCE NO. 2023-12**

**AN ORDINANCE AMENDING ORDINANCE NO 93-12 IMPOSING THE MAXIMUM ALLOWABLE RATE FOR HOTEL/MOTEL OCCUPANCY TAX WITHIN THE CITY OF BRIDGE CITY, TEXAS; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVING CLAUSE; PROVIDING AN EFFECTIVE DATE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS;**

Under Section 351 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 FURTHERED ORDAINED** that said occupancy tax as hereinabove created shall be an amount at the maximum allowable rate for the price paid for a room in a hotel as set out in Section 351.

**BE IT FURTHERED ORDAINED** by the City Council of the City of Bridge City, Texas, that all provisions of Section 351 of the Tax Code of the State of Texas are hereby adopted by reference.

**BE IT FURTHERED 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 a regularly scheduled meeting of the City Council of the City of Bridge City, Texas.

PASSED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS,  
this 5<sup>th</sup> day of September 2023.

  
\_\_\_\_\_  
DAVID RUTLEGE, Mayor

ATTEST:

  
\_\_\_\_\_  
JEANIE MCDOWELL, City Secretary



  
\_\_\_\_\_  
PAUL FUKUDA, City Attorney

# 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>14,343.07</u>	<u>12,100.00</u>	<u>12,100.00</u>	<u>11,334.49</u>	<u>13,600.00</u>	
*** TOTAL REVENUES ***	<u>14,343.07</u>	<u>12,100.00</u>	<u>12,100.00</u>	<u>11,334.49</u>	<u>13,600.00</u>	
EXPENDITURE SUMMARY						
90 MUNICIPAL COURT SECURI	<u>1,643.79</u>	<u>12,100.00</u>	<u>12,100.00</u>	<u>15,850.00</u>	<u>13,600.00</u>	
*** TOTAL EXPENDITURES ***	<u>1,643.79</u>	<u>12,100.00</u>	<u>12,100.00</u>	<u>15,850.00</u>	<u>13,600.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>12,699.28</u>	<u>0.00</u>	<u>0.00</u>	<u>( 4,515.51)</u>	<u>0.00</u>	

08 -MUNICIPAL COURT SECURITY

REVENUES		PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	----- CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<hr/>							
<u>ALL REVENUE</u>							
6313-00	COURT SECURITY FEES	14,233.36	12,000.00	12,000.00	11,321.98	13,500.00	
6612-00	CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	
6716-00	INTEREST INCOME - CHECKING	109.71	100.00	100.00	12.51	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 ***	<u>14,343.07</u>	<u>12,100.00</u>	<u>12,100.00</u>	<u>11,334.49</u>	<u>13,600.00</u>	

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	0.00	0.00	
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	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 &amp; MAINTENANCE</u>						
890-00-4304 R & M - BUILDING	1,643.79	0.00	0.00	15,850.00	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	1,643.79	0.00	0.00	15,850.00	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 &amp; 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	12,100.00	12,100.00	0.00	13,600.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	12,100.00	12,100.00	0.00	13,600.00	
<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	1,643.79	12,100.00	12,100.00	15,850.00	13,600.00	
TOTAL 90 MUNICIPAL COURT SECURITY	1,643.79	12,100.00	12,100.00	15,850.00	13,600.00	
*** TOTAL EXPENDITURES ***	1,643.79	12,100.00	12,100.00	15,850.00	13,600.00	

\*\*\* 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>190,037.91</u>	<u>190,000.00</u>	<u>190,000.00</u>	<u>158,262.08</u>	<u>189,500.00</u>	
*** TOTAL REVENUES ***	<u>190,037.91</u>	<u>190,000.00</u>	<u>190,000.00</u>	<u>158,262.08</u>	<u>189,500.00</u>	
EXPENDITURE SUMMARY						
90 STREET MAINTENANCE	<u>472,694.08</u>	<u>190,000.00</u>	<u>190,000.00</u>	<u>84,275.04</u>	<u>189,500.00</u>	
*** TOTAL EXPENDITURES ***	<u>472,694.08</u>	<u>190,000.00</u>	<u>190,000.00</u>	<u>84,275.04</u>	<u>189,500.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>( 282,656.17)</u>	<u>0.00</u>	<u>0.00</u>	<u>73,987.04</u>	<u>0.00</u>	

09 -STREET MAINTENANCE FUND

REVENUES	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<u>ALL REVENUE</u>						
6612-00	CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	
6614-00	SERV.REV.-STREET MAINT-STRE	142,046.63	141,500.00	141,500.00	118,668.98	141,500.00
6615-00	SERV.REV.-STREET MAINT-DRAI	47,261.39	47,500.00	47,500.00	39,535.01	47,500.00
6716-00	INTEREST INCOME - CHECKING	729.89	1,000.00	1,000.00	58.09	500.00
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 ***	<u>190,037.91</u>	<u>190,000.00</u>	<u>190,000.00</u>	<u>158,262.08</u>	<u>189,500.00</u>

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

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

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
-----						
00 NO PROGRAMS =====						
<u>2 SPECIAL/CONTRACTUAL SER</u>						
890-00-2102 ADS AND 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	
TOTAL 00 NO PROGRAMS	0.00	0.00	0.00	0.00	0.00	
=====						
30 DRAINAGE USER FEE =====						
<u>1 PERSONNEL SERVICES</u>						
890-30-1010 OVERTIME FOR DRAINAGE WORK	0.00	10,000.00	10,000.00	0.00	10,000.00	
TOTAL 1 PERSONNEL SERVICES	0.00	10,000.00	10,000.00	0.00	10,000.00	
890-30-1010 OVERTIME FOR DRAINAGE WORK						
PERMANENT NOTES: HELP REIMBURSE STREET DEPT OVERTIME FOR DRAINAGE						
<u>2 SPECIAL/CONTRACTUAL SER</u>						
890-30-2164 ORG CTY DRAIN DIST MASTER P	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 &amp; MAINTENANCE</u>						
890-30-4316 R & M - DRAINAGE	17,186.16	37,500.00	37,500.00	28,075.35	37,750.00	
890-30-4324 R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
890-30-4374 R & M - ELSIE DRAINAGE PROJ	0.00	0.00	0.00	0.00	0.00	
890-30-4376 R & M - DRAINAGE - CENTER S	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	17,186.16	37,500.00	37,500.00	28,075.35	37,750.00	
890-30-4316 R & M - DRAINAGE						
PERMANENT NOTES: 25% OF AVAILABLE FUNDS - ORIGINAL PLANS						
TOTAL 30 DRAINAGE USER FEE	17,186.16	47,500.00	47,500.00	28,075.35	47,750.00	
=====						

CITY OF BRIDGE CITY  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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	0.00	10,000.00	10,000.00	0.00	10,000.00	
TOTAL 1 PERSONNEL SERVICES	0.00	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 &amp; MAINTENANCE</u>						
890-40-4356 R & M - STREETS	455,507.92	132,500.00	132,500.00	56,199.69	131,750.00	
TOTAL 4 REPAIRS & MAINTENANCE	455,507.92	132,500.00	132,500.00	56,199.69	131,750.00	
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	455,507.92	142,500.00	142,500.00	56,199.69	141,750.00	
=====						
TOTAL 90 STREET MAINTENANCE	472,694.08	190,000.00	190,000.00	84,275.04	189,500.00	
=====						
*** TOTAL EXPENDITURES ***	472,694.08	190,000.00	190,000.00	84,275.04	189,500.00	
=====						

\*\*\* 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  
18<sup>th</sup> day of November, 1997.

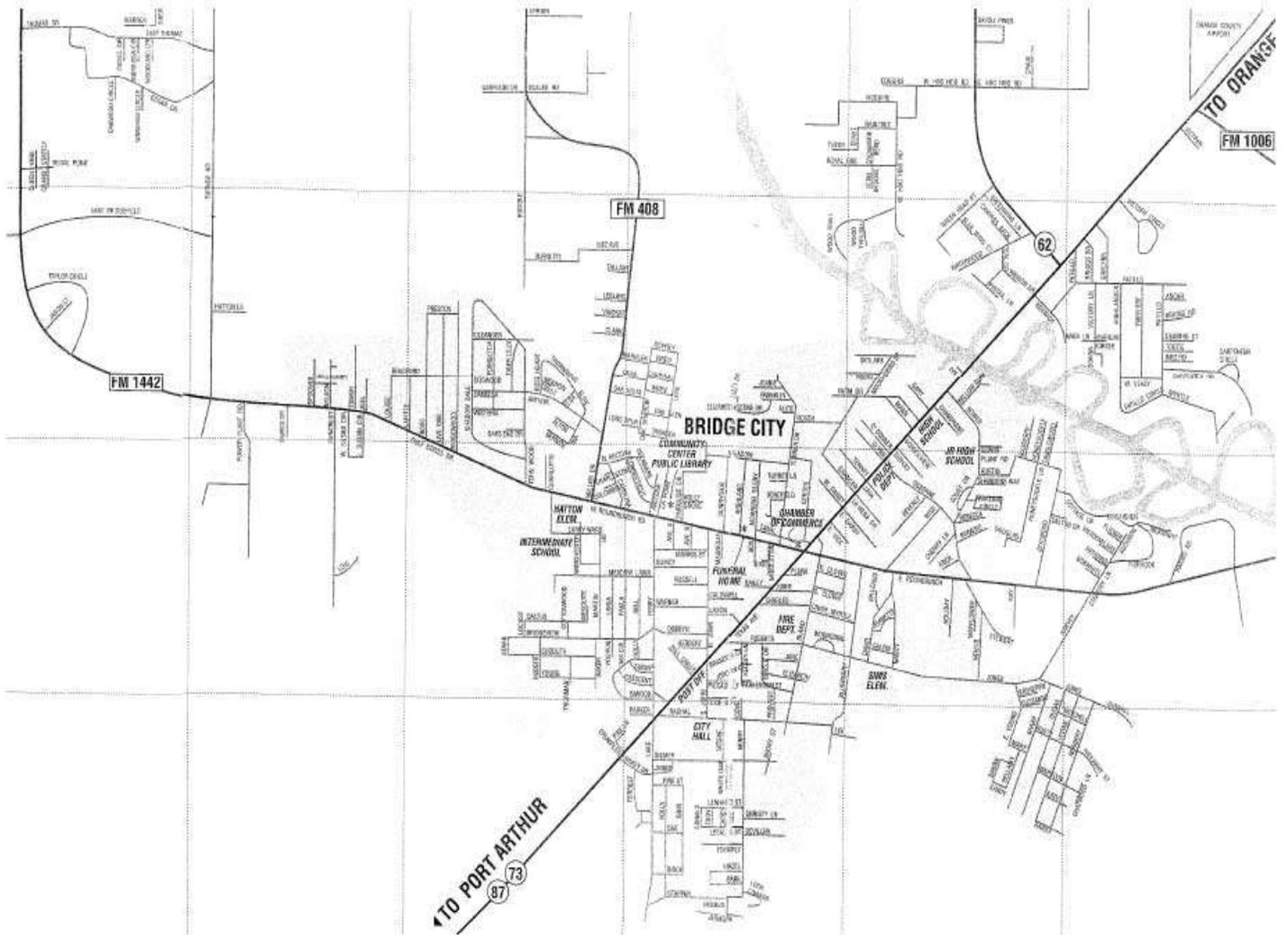
/s/ John Dubose  
JOHN DUBOSE, Mayor

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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>2,355.13</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>1,060.77</u>	<u>1,450.00</u>	
*** TOTAL REVENUES ***	<u>2,355.13</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>1,060.77</u>	<u>1,450.00</u>	
EXPENDITURE SUMMARY						
90 CHILD SAFETY FUND	<u>5,611.87</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>0.00</u>	<u>1,450.00</u>	
*** TOTAL EXPENDITURES ***	<u>5,611.87</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>0.00</u>	<u>1,450.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES ** (	<u>3,256.74)</u>	<u>0.00</u>	<u>0.00</u>	<u>1,060.77</u>	<u>0.00</u>	

10 -CHILD SAFETY FUND

REVENUES	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	----- CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<hr/>						
<u>ALL REVENUE</u>						
6315-00 CHILD SAFETY FEE	2,300.42	2,000.00	2,000.00	1,055.44	1,400.00	
6612-00 CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	
6716-00 INTEREST INCOME - CHECKING	54.71	75.00	75.00	5.33	50.00	
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 ***	<u>2,355.13</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>1,060.77</u>	<u>1,450.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

10 -CHILD SAFETY FUND  
 90 CHILD SAFETY FUND  
 DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
DEPARTMENT EXPENDITURES	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	WORKSPACE
-----						
00 NO PROGRAMS						
=====						
<u>3 SUPPLIES &amp; MATERIALS</u>						
890-00-3207 CHILD SAFETY MATERIALS	<u>5,611.87</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>0.00</u>	<u>1,450.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	5,611.87	2,075.00	2,075.00	0.00	1,450.00	
TOTAL 00 NO PROGRAMS	<u>5,611.87</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>0.00</u>	<u>1,450.00</u>	
=====						
TOTAL 90 CHILD SAFETY FUND	<u>5,611.87</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>0.00</u>	<u>1,450.00</u>	
=====						
*** TOTAL EXPENDITURES ***	<u>5,611.87</u>	<u>2,075.00</u>	<u>2,075.00</u>	<u>0.00</u>	<u>1,450.00</u>	
=====						

\*\*\* 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.

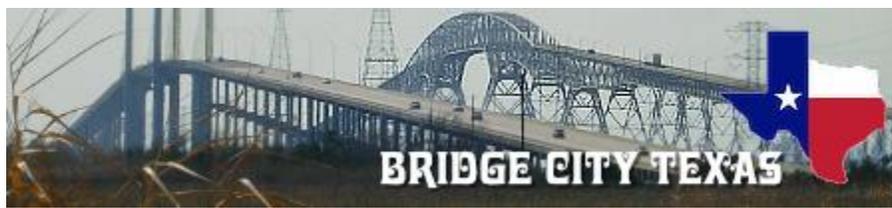
Added by Acts 1991, 72nd Leg., ch. 830, Sec. 2, eff. July 1, 1991. Subsec. (e) amended by Acts 1995, 74th Leg., ch. 76, Sec. 10.03, eff. Sept. 1, 1995; Subsec. (c) amended by Acts 1997, 75th Leg., ch. 50, Sec. 1, eff. Sept. 1, 1997; amended by Acts 1997, 75th Leg., ch. 165, Sec. 6.05, eff. Sept. 1, 1997.

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.



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# 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.



## John D. Kimbrough

ORANGE COUNTY COURTHOUSE  
801 DIVISION  
ORANGE, TEXAS 77630

Orange County District Attorney

OFFICE: (409)883-6764  
FACSIMILE: (409)883-9322

February 19, 2009

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.

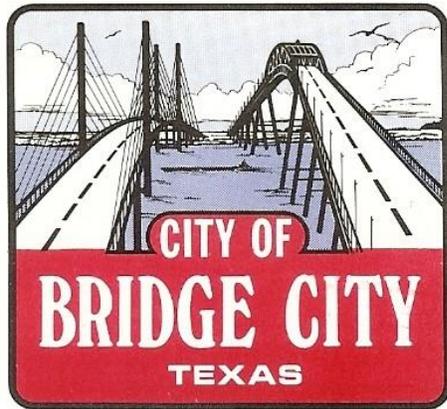
In the interim, if you have any questions, comments, or need additional information, please do not hesitate to contact me.

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
- (8) Docket management systems

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>26,811.74</u>	<u>24,075.00</u>	<u>24,075.00</u>	<u>21,901.72</u>	<u>26,725.00</u>	
*** TOTAL REVENUES ***	<u>26,811.74</u>	<u>24,075.00</u>	<u>24,075.00</u>	<u>21,901.72</u>	<u>26,725.00</u>	
EXPENDITURE SUMMARY						
90 MUNICIPAL COURT TECHNO	<u>19,869.98</u>	<u>24,075.00</u>	<u>24,075.00</u>	<u>32,389.56</u>	<u>26,725.00</u>	
*** TOTAL EXPENDITURES ***	<u>19,869.98</u>	<u>24,075.00</u>	<u>24,075.00</u>	<u>32,389.56</u>	<u>26,725.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>6,941.76</u>	<u>0.00</u>	<u>0.00</u>	<u>( 10,487.84)</u>	<u>0.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

13 -MUNICIPAL COURT TECH

REVENUES	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	----- CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<hr/>						
<u>ALL REVENUE</u>						
6311-00 MUNICIPAL COURT TECH FEE	15,005.57	12,000.00	12,000.00	11,870.40	14,250.00	
6612-00 CREDIT CARD FEES (3%)	11,742.87	12,000.00	12,000.00	10,023.82	12,400.00	
6716-00 INTEREST INCOME - CHECKING	63.30	75.00	75.00	7.50	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 ***	<u>26,811.74</u>	<u>24,075.00</u>	<u>24,075.00</u>	<u>21,901.72</u>	<u>26,725.00</u>	

13 -MUNICIPAL COURT TECH  
 90 MUNICIPAL COURT TECHNOLOGY  
 DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET	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	7,942.60	7,000.00	7,000.00	8,451.90	11,825.00	
890-00-2170 MOBILE PHONES	<u>194.16</u>	<u>500.00</u>	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 2 SPECIAL/CONTRACTUAL SER	8,136.76	7,500.00	7,500.00	8,451.90	11,825.00	

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 - OFFI	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	

890-00-3214 EQUIP. UNDER \$5,000 - OFFPERMANENT NOTES:  
 CREDIT CARD SCANNER (EMV - CHIP SCANNER)  
 TABLET FOR TRANSLATION SOFTWARE

4 REPAIRS & MAINTENANCE

890-00-4308 R & M - COMPUTER SOFTWARE	9,813.23	10,000.00	10,000.00	21,743.05	12,400.00	
890-00-4312 R & M - COMPUTERS	0.00	0.00	0.00	0.00	0.00	
890-00-4330 R & M - OFFICE EQUIPMENT	0.00	4,075.00	4,075.00	0.00	0.00	
890-00-4340 R & M - PRINTERS	<u>1,919.99</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,194.61</u>	<u>2,500.00</u>	
TOTAL 4 REPAIRS & MAINTENANCE	11,733.22	16,575.00	16,575.00	23,937.66	14,900.00	

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

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

13 -MUNICIPAL COURT TECH  
 90 MUNICIPAL COURT TECHNOLOGY  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- CURRENT YEAR -----			PROPOSED BUDGET	BUDGET WORKSPACE
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL		
<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 &amp; 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	19,869.98	24,075.00	24,075.00	32,389.56	26,725.00	
TOTAL 90 MUNICIPAL COURT TECHNOLOGY	19,869.98	24,075.00	24,075.00	32,389.56	26,725.00	
*** TOTAL EXPENDITURES ***	19,869.98	24,075.00	24,075.00	32,389.56	26,725.00	
*** 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.

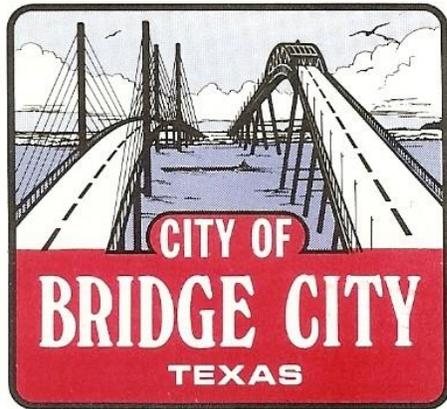
(d) A fund designated by this article may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including:

- (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 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.

## 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](mailto:mlars.ESProgram@usdoj.gov) for Department of Justice fund expenditures or [treas.aca@treasury.gov](mailto: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.

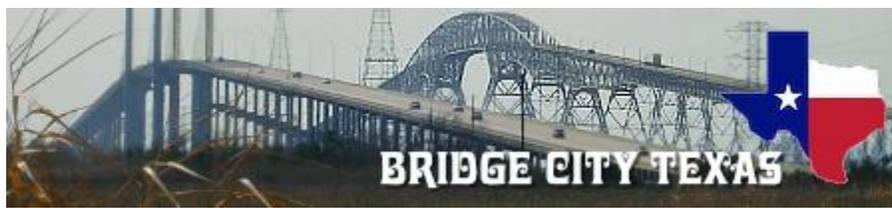
Compliance with state or local legislation addressing federal equitable sharing is the responsibility of the Program participant. The Department of Justice and the Department of the Treasury reserve the right to suspend agencies where compliance with both state and local laws and Program guidelines is 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 Fund

**FUNCTION:**

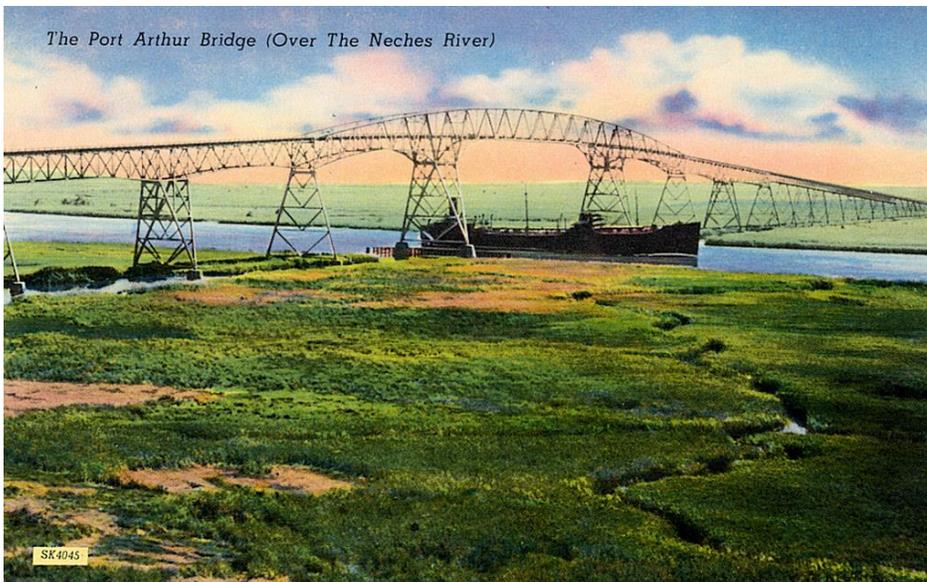
The purpose of this fund is to construct a meticulous park for the citizens of Bridge City. Donations are collected from the public along with the utility billing and many organizations have donated their time and money to help with the building on the City's first park.



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



*The Port Arthur Bridge (Over The Neches River)*



# 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>11,289.65</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>8,683.22</u>	<u>10,600.00</u>	
*** TOTAL REVENUES ***	<u>11,289.65</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>8,683.22</u>	<u>10,600.00</u>	
EXPENDITURE SUMMARY						
90 THWARTING (TRUANCY)	<u>1,142.54</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>2,285.07</u>	<u>10,600.00</u>	
*** TOTAL EXPENDITURES ***	<u>1,142.54</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>2,285.07</u>	<u>10,600.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES **	<u>10,147.11</u>	<u>0.00</u>	<u>0.00</u>	<u>6,398.15</u>	<u>0.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

23 -THWARTING (TRUANCY) FUND

REVENUES		PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	----- CURRENT YEAR AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<hr/>							
<u>ALL REVENUE</u>							
6310-00	FINES & FORFEITURES	11,274.92	5,000.00	5,000.00	8,681.32	10,500.00	
6612-00	CREDIT CARD TRANSACTION FEE	0.00	0.00	0.00	0.00	0.00	
6716-00	INTEREST INCOME - CHECKING	14.73	0.00	0.00	1.90	100.00	
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 ***	11,289.65	5,000.00	5,000.00	8,683.22	10,600.00	
		=====	=====	=====	=====	=====	=====

6980-00 PRIOR YR BALANCE PERMANENT NOTES:  
 ESTIMATED BEGINNING BALANCE FOR 10/01/14 \$104

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

23 -THWARTING (TRUANCY) FUND  
 90 THWARTING (TRUANCY)  
 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>						
890-00-1004 SALARIES & WAGES - JUV. OFF	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>2 SPECIAL/CONTRACTUAL SER</u>						
890-00-2198 PAY BCISD - 1/2 THWARTING F	1,142.54	2,500.00	2,500.00	1,142.54	0.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	1,142.54	2,500.00	2,500.00	1,142.54	0.00	
<u>7 ADMINISTRATION &amp; OTHER</u>						
890-00-7999 TO BE DESIGNATED AT LATER D	0.00	0.00	0.00	0.00	10,600.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	10,600.00	
<u>9 TRANSFERS OUT</u>						
890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	2,500.00	2,500.00	1,142.53	0.00	
TOTAL 9 TRANSFERS OUT	0.00	2,500.00	2,500.00	1,142.53	0.00	
TOTAL 00 NO PROJECTS	1,142.54	5,000.00	5,000.00	2,285.07	10,600.00	
TOTAL 90 THWARTING (TRUANCY)	1,142.54	5,000.00	5,000.00	2,285.07	10,600.00	
*** TOTAL EXPENDITURES ***	1,142.54	5,000.00	5,000.00	2,285.07	10,600.00	
*** 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.

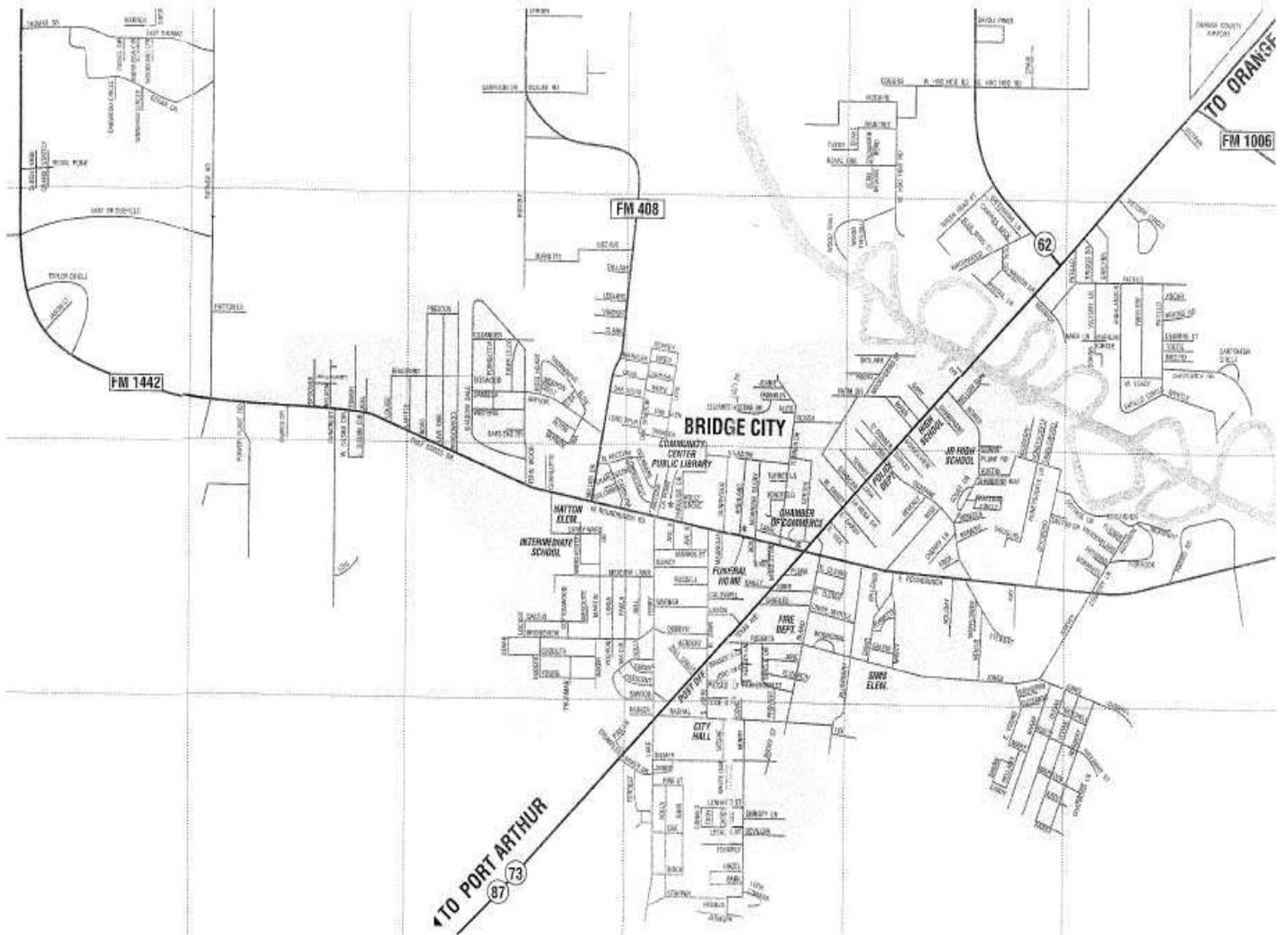
Added by Acts 2013, 83rd Leg., R.S., Ch. 1213 (S.B. [1419](#)), Sec. 2, eff. September 1, 2013.

# 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.



# Opioid Abatement Fund

**FUNCTION:**

This fund accounts for money received thru the Texas Abatement Fund, which will be approximately 70% of funds obtained through settlement and/or litigation of the claims asserted by the State and its subdivisions in the investigations and litigations related to the manufacturing, marketing, distribution, and sale of opioids and related pharmaceuticals.

These funds are received in an undetermined amount when applied for. Therefore, we are unable to budget the funds.

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 expenditure.

**RESOLUTION NO. 2021-23(R)**

STATE OF TEXAS

COUNTY OF ORANGE COUNTY

**BE IT REMEMBERED**, at a regular meeting of the City Council of Bridge City, Texas, held on the 16<sup>th</sup> day of November 2021, a motion was made by Council Member Rocco Bertie, seconded by Council Member JAVOY, the following Resolution was adopted:

**WHEREAS**, City of Bridge City obtained information indicating that certain drug companies and their corporate affiliates, parents, subsidiaries, and such other defendants as may be added to the litigation (collectively, "Defendants") have engaged in fraudulent and/or reckless marketing and/or distribution of opioids that have resulted in addictions and overdoses; and

**WHEREAS**, these actions, conduct and misconduct have resulted in significant financial costs to the City; and

**WHEREAS**, on May 13, 2020, the State of Texas, through the Office of the Attorney General, and a negotiation group for Texas political subdivisions entered into an Agreement entitled Texas Opioid Abatement Fund Council and Settlement Allocation Term Sheet (hereafter, the Texas Term Sheet) approving the allocation of any and all opioid settlement funds within the State of Texas. The Texas Term Sheet is attached hereto as Exhibit "A"; and

**WHEREAS**, Special Counsel and the State of Texas have recommended that the City of Bridge City City Council support the adoption and approval the Texas Term Sheet in its entirety.

**NOW, THEREFORE, BE IT RESOLVED** that we, the City Council of Bridge City:

1. Support the adoption and approval the Texas Term Sheet in its entirety; and
2. Finds as follows:
  - a. There is a substantial need for repayment of opioid-related expenditures and

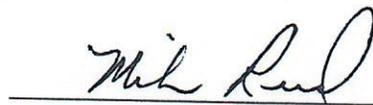
payment to abate opioid-related harms in and about City of Bridge City; and

b. The City Council supports in its entirety and hereby adopts the allocation method for opioid settlement proceeds as set forth in the STATE OF TEXAS AND TEXAS POLITICAL SUBDIVISIONS' OPIOID ABATEMENT FUND COUNCIL AND SETTLEMENT ALLOCATION TERM SHEET, attached hereto as Exhibit A. The City Council understands that the purpose of this Texas Term Sheet is to permit collaboration between the State of Texas and Political Subdivisions to explore and potentially effectuate resolution of the Opioid Litigation against Pharmaceutical Supply Chain Participants as defined therein. We also understand that an additional purpose is to create an effective means of distributing any potential settlement funds obtained under this Texas Term Sheet between the State of Texas and Political Subdivisions in a manner and means that would promote an effective and meaningful use of the funds in abating the opioid epidemic in this County and throughout Texas.

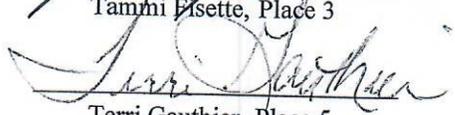
PASSED AND APPROVED on this the 16<sup>th</sup> day of November, 2021.

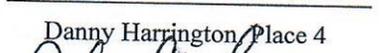
  
David Rutledge, Mayor

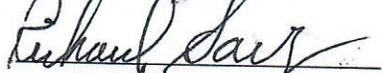
  
Aaron Roccaforte, Place 1

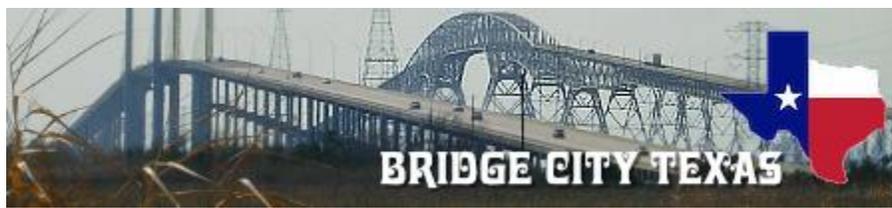
  
Mike Reed, Place 2

  
Tammi Fiset, Place 3

  
Terri Gauthier, Place 5

  
Danny Harrington, Place 4

  
Richard Savoy, Place 6



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

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In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



# **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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>185,496.78</u>	<u>185,000.00</u>	<u>185,000.00</u>	<u>154,648.91</u>	<u>207,300.00</u>	
*** TOTAL REVENUES ***	<u>185,496.78</u>	<u>185,000.00</u>	<u>185,000.00</u>	<u>154,648.91</u>	<u>207,300.00</u>	
EXPENDITURE SUMMARY						
90 WATER/SEWER MAINTENANC	<u>266,408.92</u>	<u>185,000.00</u>	<u>185,000.00</u>	<u>106,920.57</u>	<u>207,300.00</u>	
*** TOTAL EXPENDITURES ***	<u>266,408.92</u>	<u>185,000.00</u>	<u>185,000.00</u>	<u>106,920.57</u>	<u>207,300.00</u>	
** REVENUES OVER (UNDER) EXPENDITURES ** (	<u>80,912.14)</u>	<u>0.00</u>	<u>0.00</u>	<u>47,728.34</u>	<u>0.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

29 -WATER/SEWER MAINTENANCE

REVENUES		PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<hr/>							
<u>ALL REVENUE</u>							
6616-00	SERV. REV. - WA/SW MAINT.	185,124.86	185,000.00	185,000.00	154,620.64	206,900.00	
6716-00	INTEREST INCOME - CHECKING	<u>371.92</u>	<u>0.00</u>	<u>0.00</u>	<u>28.27</u>	<u>400.00</u>	
***	TOTAL REVENUES ***	<u>185,496.78</u>	<u>185,000.00</u>	<u>185,000.00</u>	<u>154,648.91</u>	<u>207,300.00</u>	

29 -WATER/SEWER MAINTENANCE

90 WATER/SEWER MAINTENANC

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED	BUDGET
	YEAR	ORIGINAL	AMENDED	Y-T-D		
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET
-----						
00 NO PROGRAMS						
=====						
<u>4 REPAIRS &amp; MAINTENANCE</u>						
890-00-4320 R & M - GROUNDS	0.00	0.00	12,000.00	12,000.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	12,000.00	12,000.00	0.00	
TOTAL 00 NO PROGRAMS	0.00	0.00	12,000.00	12,000.00	0.00	
=====						
10 WATER USER FEE						
=====						
<u>1 PERSONNEL SERVICES</u>						
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	
<u>2 SPECIAL/CONTRACTUAL SER</u>						
890-10-2146 LAB EXPENSE	5,659.50	0.00	0.00	0.00	0.00	
TOTAL 2 SPECIAL/CONTRACTUAL SER	5,659.50	0.00	0.00	0.00	0.00	
<u>3 SUPPLIES &amp; MATERIALS</u>						
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	
<u>4 REPAIRS &amp; MAINTENANCE</u>						
890-10-4332 R & M - MAIN LINES	51,009.42	0.00	0.00	17,852.50	0.00	
890-10-4336 R & M - METERS	0.00	0.00	0.00	32,989.20	0.00	
890-10-4344 R & M - PUMPS & MOTORS	182,330.00	0.00	0.00	7,723.10	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	10,928.37	0.00	
890-10-4380 FILTRATION SYSTEM	0.00	0.00	0.00	0.00	0.00	
TOTAL 4 REPAIRS & MAINTENANCE	233,339.42	0.00	0.00	69,493.17	0.00	
<u>6 CAPITAL EXPENDITURES</u>						
890-10-6595 WATER INFRASTRUCTURE	0.00	50,000.00	50,000.00	21,795.00	0.00	
TOTAL 6 CAPITAL EXPENDITURES	0.00	50,000.00	50,000.00	21,795.00	0.00	

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
<u>7 ADMINISTRATION &amp; OTHER</u>						
890-10-7999 DESIGNATED AT A LATER DATE	0.00	0.00	0.00	0.00	103,650.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	103,650.00	
<u>9 TRANSFERS OUT</u>						
890-10-9902 TRANSFER OUT - UTILITY FUND	27,410.00	0.00	0.00	0.00	0.00	
TOTAL 9 TRANSFERS OUT	27,410.00	0.00	0.00	0.00	0.00	
TOTAL 10 WATER USER FEE	266,408.92	50,000.00	50,000.00	91,288.17	103,650.00	
=====						
<u>20 SEWER USER FEE</u>						
=====						
<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 &amp; 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 &amp; MAINTENANCE</u>						
890-20-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00	0.00	
890-20-4344 PUMPS & MOTORS	0.00	135,000.00	123,000.00	3,632.40	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	0.00	135,000.00	123,000.00	3,632.40	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 &amp; OTHER</u>						
890-20-7999 DESIGNATED AT A LATER DATE	0.00	0.00	0.00	0.00	103,650.00	
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	103,650.00	
TOTAL 20 SEWER USER FEE	0.00	135,000.00	123,000.00	3,632.40	103,650.00	
=====						
TOTAL 90 WATER/SEWER MAINTENANC	266,408.92	185,000.00	185,000.00	106,920.57	207,300.00	
=====						
*** TOTAL EXPENDITURES ***	266,408.92	185,000.00	185,000.00	106,920.57	207,300.00	
=====						

**ORDINANCE NO. 2023-09**

**AN ORDINANCE AMENDING ORDINANCE 2019-10 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 receiving these services from the City of Bridge City and set by the applicable rate schedule.

The owner of a multi-family facility shall pay to the City of Bridge City the set rate 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 the set rate 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 5<sup>th</sup> day of September 2023.

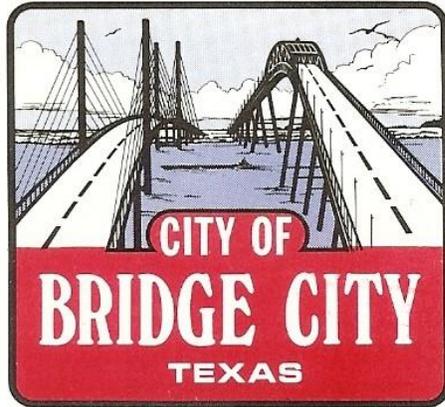
  
\_\_\_\_\_  
DAVID RUTLEDGE, Mayor



ATTEST: .

  
\_\_\_\_\_  
JEANIE MCDOWELL, City Secretary

  
\_\_\_\_\_  
PAUL M. FUKUDA, City Attorney



# Municipal Jury Fund

**FUNCTION:**

This fund is to account for funds allocated under Section 134.101, 134.102, 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.

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

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>180.07</u>	<u>150.00</u>	<u>150.00</u>	<u>144.31</u>	<u>170.00</u>	
*** TOTAL REVENUES ***	=====180.07=====	=====150.00=====	=====150.00=====	=====144.31=====	=====170.00=====	=====
EXPENDITURE SUMMARY						
90 MUNICIPAL JURY FUND	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>0.00</u>	<u>170.00</u>	
*** TOTAL EXPENDITURES ***	=====0.00=====	=====150.00=====	=====150.00=====	=====0.00=====	=====170.00=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	=====180.07=====	=====0.00=====	=====0.00=====	=====144.31=====	=====0.00=====	=====

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

30 -MUNICIPAL JURY FUND

REVENUES	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
<hr/>						
<u>ALL REVENUE</u>						
6315-00 MUNICIPAL JURY FEES	179.69	150.00	150.00	144.25	170.00	
6716-00 INTEREST INCOME - CHECKING	<u>0.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.06</u>	<u>0.00</u>	
*** TOTAL REVENUES ***	<u>180.07</u>	<u>150.00</u>	<u>150.00</u>	<u>144.31</u>	<u>170.00</u>	

C I T Y O F B R I D G E C I T Y  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

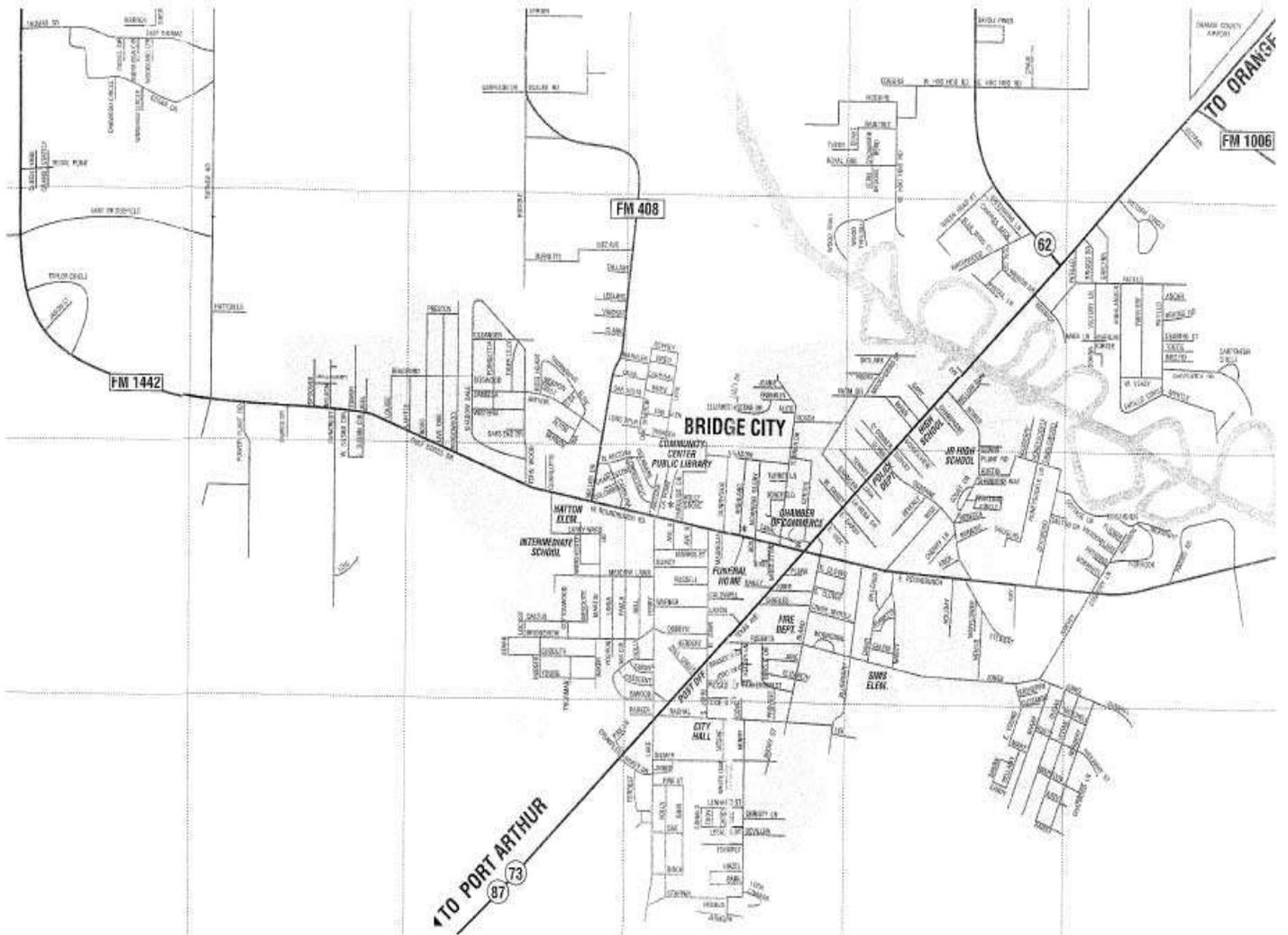
30 -MUNICIPAL JURY FUND  
 90 MUNICIPAL JURY FUND  
 DEPARTMENT EXPENDITURES

	PRIOR YEAR ACTUAL	----- ORIGINAL BUDGET	CURRENT YEAR ----- AMENDED BUDGET	----- Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
-----						
00 NO PROJECTS =====						
<u>3 SUPPLIES &amp; MATERIALS</u>						
890-00-3284 SUPPLIES - OFFICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>          </u>
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	
<u>8 INSURANCE &amp; LEGAL SERVI</u>						
890-00-8822 JURY EXPENSE	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>0.00</u>	<u>170.00</u>	<u>          </u>
TOTAL 8 INSURANCE & LEGAL SERVI	0.00	150.00	150.00	0.00	170.00	
TOTAL 00 NO PROJECTS	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>0.00</u>	<u>170.00</u>	<u>          </u>
TOTAL 90 MUNICIPAL JURY FUND	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>0.00</u>	<u>170.00</u>	<u>          </u>
*** TOTAL EXPENDITURES ***	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>0.00</u>	<u>170.00</u>	<u>          </u>

\*\*\* 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**

**2023 - 2024 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 deepen and widen and regrade named ditches and complete all associated appurtenances.

**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 by the Federal Register and the General Land Office.

**Fund 12 - American Rescue Plan Act of 2021 (ARPA)**

The City of Bridge City was awarded \$1,951,943.63 in ARPA funds. The City plans to use these funds as match money for the Sunnyside Well project as well as any additional grant matches allowable.

**Fund 16 – DR-4332 (Harvey) HMGP Flood and Drainage**

Hurricane Harvey Section 404 Hazard Mitigation Grant Program - Flood & Drainage Study & Improvement  
(Major Outfall Ditches)

Construct citywide flood and drainage improvements – includes Bridge City Marsh project in conjunction with the Orange County Drainage District. \$4,000,000 total project.

**Other Grants Submitted and in Progress:**

**2022 & 2023 FMA Grants** – Elevation of residential structures

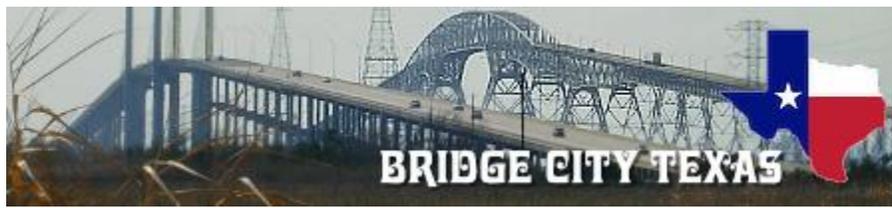
**HMGP FY22 Post Fire** – Pending TDEM review (Generators and Weatherization)

**DR-4485 COVID HMGP – Submitted June 30, 2022** – Drainage, Safe Room (EOC), WWTP Expansion/Retrofit, I & I Reduction

**DR-4586** – Water Well and WWTP Weatherization

**GLO – Resilient Community Program** – Update Codes and Ordinances, create Comprehensive Plan

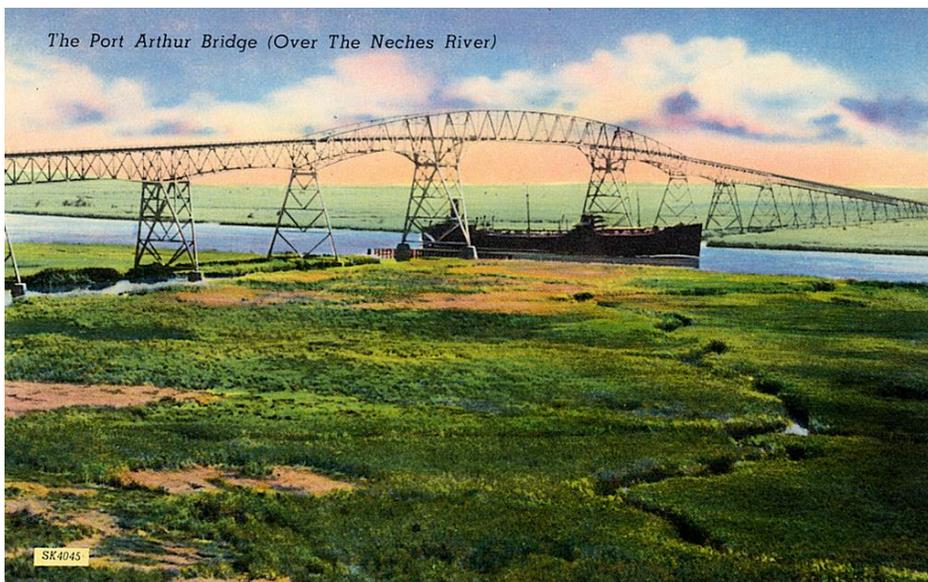
Various Small Grants for the Police Department



Bridge City is in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.

The name of the city is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water.

In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge posing a threat to ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet. In 1990, a parallel, cable-stayed bridge was opened, the Veterans Memorial Bridge.



# Property Tax Calculation Information

CITY OF BRIDGE CITY  
TAX LEVIES AND COLLECTIONS  
FIFTEEN (15) YEAR SUMMARY

TAX YEAR	FISCAL YEAR	ASSESSED VALUATION	TAX RATE PER \$100	AMOUNT LEVIED	TOTAL COLLECTIONS	PERCENT COLLECTED
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	\$ 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	96.49%
2015	09/30/16	\$ 363,707,292	0.49920	\$ 1,754,078	\$ 1,691,112	96.41%
2016	09/30/17	\$ 375,011,500	0.52000	\$ 1,872,974	\$ 1,812,284	96.76%
2017	09/30/18	\$ 401,602,403	0.52000	\$ 1,993,040	\$ 1,924,876	96.58%
2018	09/30/19	\$ 394,010,761	0.54700	\$ 2,057,057	\$ 1,984,546	96.48%
2019	09/30/20	\$ 429,415,053	0.55350	\$ 2,253,326	\$ 2,189,021	97.15%
2020	09/30/21	\$ 446,237,443	0.54058	\$ 2,287,808	\$ 2,207,159	96.47%
2021	09/30/22	\$ 507,968,457	0.52369	\$ 2,526,101	\$ 2,438,572	96.54%
2022	07/31/23	^ \$ 566,222,545	0.48228	\$ 2,573,736	\$ 2,486,740	96.62%

\* Hurricane Ike flooded all but 16 homes in Bridge City - Values dropped more than 60%  
^ Not a full collection year

2023 - 2024

	2023 - 2024	2022 - 2023	Difference
<b>TOTAL PRELIMINARY TAXABLE VALUES FOR 2023 - 2024</b>	<b>\$ 640,823,079</b>	<b>\$ 566,222,545</b>	<b>\$ 74,600,534</b>
<b>2023 Tax Ceilings (Over 65 &amp; Disabled) &amp; Adjustments</b>	<b>\$ 95,353,614</b>	<b>\$ 89,205,067</b>	<b>\$ 6,148,547</b>
<b>TOTAL FREEZE ADJUSTED TAXABLE VALUES</b>	<b>\$ 545,469,465</b>	<b>\$ 477,017,478</b>	<b>\$ 68,451,987</b>

	TAX RATE	2023 - 2024 COLLECTIONS	2022 - 2023 COLLECTIONS	Difference
Needed to satisfy bonded indebtedness (Interest & Sinking)	0.14414%	\$ 786,240	\$ 696,398	\$ 89,842
Needed for Maintenance & Operations	0.32412%	\$ 1,767,976	\$ 1,604,162	\$ 163,814
<b>Proposed for 2023 - 2024 Taxing Purposes</b>	<b>0.46826%</b>	<b>\$ 2,554,215</b>	<b>\$ 2,300,560</b>	<b>\$ 253,655</b>

Property Taxes	Adopted Rate 2020	Adopted Rate 2021	Adopted Rate 2022	Priliminary			
				No New Rev 2023	Voter Approval 2023	De Minimis 2023	Proposed 2023
Average Homestead Value	\$ 144,809	\$ 158,562	\$ 175,050	\$ 197,650	\$ 197,650	\$ 197,650	\$ 197,650
General Exemptions Avail.	28,962	31,712	35,010	39,530	39,530	39,530	39,530
Average Taxable Value	115,847	126,850	140,040	158,120	158,120	158,120	158,120
Tax Rate (per \$100)	<b>0.54058</b>	<b>0.52369</b>	<b>0.48228</b>	<b>0.43802</b>	<b>0.46826</b>	<b>0.54531</b>	<b>0.46826</b>
Tax	\$ 626.25	\$ 664.30	\$ 675.38	\$ 692.60	\$ 740.41	\$ 862.24	\$ 740.41
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)	0.54058	0.52369	0.48228	0.43802	0.46826	0.54531	0.46826
Tax	\$ 432.46	\$ 418.95	\$ 385.82	\$ 350.42	\$ 374.61	\$ 436.25	\$ 374.61

**23 - 24 TAX RATE CALCULATIONS  
BASED ON 100% COLLECTION**

**PROPOSED**

	CURRENT 100%	
Current taxable values (22 - 23) (Adjusted for Freeze)	\$ 477,017,478	M & O
Current tax rate (22 - 23)	0.0048228	0.0033629
Tax Revenue	\$ 2,300,560	\$ 1,604,162

**PROPOSED**

Current Taxable Values for 22 - 23	\$ 477,017,478	X	0.0048228%	=	\$ 2,300,560
Certified Taxable Values for 23 - 24	\$ 545,469,465	X	0.0046826%	=	\$ 2,554,215
Difference	\$ 68,451,987			=	\$ 253,655
Proposed Rate	0.0046826%		14.35% Increase in Values		

	2022 - 2023 Current	2021 - 2022 De Minimis	2023 Proposed
<b>Tax Rates:</b>			
Total Tax Rates:	0.0048228	24.49%	6.90%
Debt Rate (I & S)	0.0014599	0.0014414	0.0014414
Income for Debt	\$ 696,398	786,240	786,240
M & O Rate (General Fund)	0.0033629	0.0032413	0.0032412
Income for General Fund	1,604,162	1,768,030	1,767,976
Tax Ceilings for over 65/Disabled	\$ 1,604,162	1,768,030	1,767,976
Total Income for General Fund	\$ 2,300,560	2,188,260	2,188,260
Total Revenue From Taxes	\$ 2,389,265	\$ 2,554,270	\$ 2,554,215
Difference in Current Year	\$ -	\$ 253,710	\$ 253,655
At 96% Collections (Budget)	\$ 85,157	\$ 243,562	\$ 243,509

**PROPERTY TAX IMPACT ON AVERAGE HOMESTEAD**

	2022 Current	2023 NNR	2023 Vote Approval	2023 De Minimis	2023 Proposed
Average Homestead Market Value	\$ 175,050	\$ 197,650	\$ 197,650	\$ 197,650	\$ 197,650
General Exemptions Available	35,010	39,530	39,530	39,530	39,530
Average Taxable Value	140,040	158,120	158,120	158,120	158,120
Tax Rate (per \$100)	0.0048228	0.0043802	0.0046827	0.0054531	0.0046826
Tax	\$ 675.38	\$ 692.60	\$ 740.43	\$ 862.24	\$ 740.41
Change in Taxes to be Paid		\$ 17.21	\$ 65.04	\$ 186.86	\$ 65.03
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)	0.0048228	0.0043802	0.0046827	0.0054531	0.0046826
Tax	\$ 385.82	\$ 350.42	\$ 374.62	\$ 436.25	\$ 374.61
Change from Current Year		\$ (35.41)	\$ (11.21)	\$ 50.42	\$ (11.22)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Bridge City, Texas	409-735-6801
Taxing Unit Name	Phone (area code and number)
260 Rachal Ave, Bridge City, TX 77611	Bridgcitytex.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 565,154,779
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 90,470,042
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 474,684,737
4.	<b>2022 total adopted tax rate.</b>	\$ 0.48228 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. <b>Original 2022 ARB values:</b> ..... \$ 0	
	B. <b>2022 values resulting from final court decisions:</b> ..... - \$ 0	
	C. <b>2022 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2022 ARB certified value:</b> ..... \$ 0	
	B. <b>2022 disputed value:</b> ..... - \$ 0	
	C. <b>2022 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 474,684,737
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 99,606</p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 1,591,267</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,690,873
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> ..... \$ 12,250</p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ 27</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 12,223
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,703,096
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 472,981,641
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,281,095
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 10,552
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,291,647
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 628,007,857</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ 628,007,857

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>0</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0</u></p>	
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>96,226,569</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>531,781,288</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>8,600,845</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>8,600,845</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>523,180,443</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.43802</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.33629</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>474,684,737</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,596,317
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 10,632</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 10,632</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 1,606,949
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 523,180,443
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.30715 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent health care expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.30715</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>736,064</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.14069</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.44784</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.46351</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
<b>42.</b>	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ 789,543</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 789,543</p>	\$ 789,543
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 789,543
<b>45.</b>	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 97.02 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 105.01 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 111.00 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 103.00 %</p> <p><b>E.</b> 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%. <sup>31</sup></p>	103.00 %
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 766,546
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 531,781,288
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.14414 /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.60765 /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.00000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 741,235
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 531,781,288
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.13939 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.43802 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.43802 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.60765 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.46826 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 531,781,288
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.46826 /\$100

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.48228 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.02453 /\$100	
C.	Subtract B from A..... \$ 0.45775 /\$100	
D.	Adopted Tax Rate..... \$ 0.48228 /\$100	
E.	Subtract D from C..... \$ -0.02453 /\$100	
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.54821 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.02453 /\$100	
C.	Subtract B from A..... \$ 0.52368 /\$100	
D.	Adopted Tax Rate..... \$ 0.52369 /\$100	
E.	Subtract D from C..... \$ -0.00001 /\$100	
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65)..... \$ 0.54059 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0.00000 /\$100	
C.	Subtract B from A..... \$ 0.54059 /\$100	
D.	Adopted Tax Rate..... \$ 0.54058 /\$100	
E.	Subtract D from C..... \$ 0.00001 /\$100	
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0.00000 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	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).	\$ 0.46826 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §§26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.30715 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 531,781,288
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.09402 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.14414 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.54531 /\$100

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

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

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.<sup>47</sup>

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48228 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. <b>- or -</b> If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 472,981,641
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 523,180,443
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ <u>0.46826</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.43802 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.46826 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

**De minimis rate.** ..... \$ 0.54531 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶

Karen Morgan

Printed Name of Taxing Unit Representative

**sign here** ▶

Taxing Unit Representative

Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

**ORDINANCE NO. 2023-10**

**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, 2023 THROUGH SEPTEMBER 30, 2024**

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, 2023 and ending September 30, 2024, 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 \$0.46826 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:

<b>SECTION A:</b>	Payment of Principal and Interest on	
	Bonds and Other Evidence of Indebtedness:	\$0.14414
<b>SECTION B:</b>	Maintenance and Operating Expenditures:	\$0.32412

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 2023.

**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 5.52 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-9.73.**

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 5<sup>th</sup> day of September, 2023, at the regular meeting of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, as follows:

<i>Please sign under your name &amp; initial under your vote</i>	FOR	AGAINST	ABSTAIN
MAYOR DAVID RUTLEDGE	<i>DR</i>		
COUNCIL MEMBER AARON ROCCAFORTE	<i>AR</i>		
MAYOR PRO-TEM MIKE REED	<i>MR</i>		
COUNCIL MEMBER BRYANT CHAMPAGNE	<i>BC</i>		
COUNCIL MEMBER PATTY COLLINS	<i>PC</i>		
COUNCIL MEMBER TERRI GAUTHIER	<i>TG</i>		
COUNCIL MEMBER SHERBY DIXON	<i>SD</i>		

**SECTION "B"** PASSED by the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, on this 5<sup>th</sup> day of September 2023, at the regular meeting of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, as follows:

<i>Please sign under your name &amp; initial under your vote</i>	FOR	AGAINST	ABSTAIN
MAYOR DAVID RUTLEDGE	<i>DR</i>		
COUNCIL MEMBER AARON ROCCAFORTE	<i>AR</i>		
MAYOR PRO-TEM MIKE REED	<i>MR</i>		
COUNCIL MEMBER BRYANT CHAMPAGNE	<i>BC</i>		
COUNCIL MEMBER PATTY COLLINS	<i>PC</i>		
COUNCIL MEMBER TERRI GAUTHIER	<i>TG</i>		
COUNCIL MEMBER SHERBY DIXON	<i>SD</i>		

*David Rutledge*  
 \_\_\_\_\_  
 DAVID RUTLEDGE, Mayor

**ATTEST:**

*Jeanie McDowell*  
 \_\_\_\_\_  
 JEANIE MCDOWELL, City Secretary



*Paul M. Fukuda*  
 \_\_\_\_\_  
 PAUL M. FUKUDA, City Attorney

## **CITY OF BRIDGE CITY**

**BE IT ORDAINED AND ORDERED** by the City Council  
of the **CITY OF BRIDGE CITY** that

We, the City Council of the **CITY OF BRIDGE CITY**, do hereby levy or  
adopt the tax rate on \$100 valuation for the City for the tax year 2023 as follows:

\$0.32412 for the purpose of maintenance and operation

\$0.14414 for the payment of principal and interest on debt

\$0.46826 total tax rate

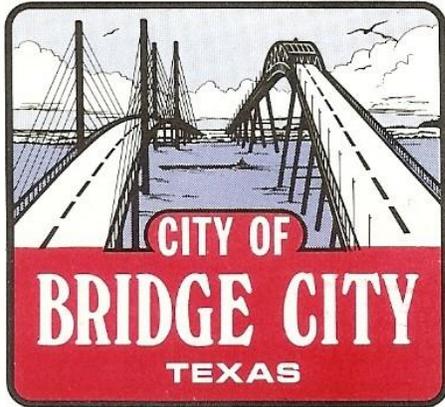
Ordered this 5<sup>th</sup> day of **September 2023**.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Secretary





# Salaries & Wages Information

Only positions can be discussed.  
Individual Persons cannot be discussed  
during budget meetings

FY 2023 - 2024									
		3%	3%	22-23	23-24	REGULAR	Council/Atty/Judg	PART TIME	OVERTIME
POSITION	RATE	RATE	RATE	SALARY	RATES	WORKERS	WORKERS	WORKERS	WAGES
<b>10. ADMINISTRATION</b>									
Mayor				(Employee per IRS)	4,200.00				4,200.00
Council Member				(Employee per IRS)	2,400.00				2,400.00
Council Member				(Employee per IRS)	2,400.00				2,400.00
Council Member				(Employee per IRS)	2,400.00				2,400.00
Council Member				(Employee per IRS)	2,400.00				2,400.00
Mayor Pro-Tem				(Employee per IRS)	2,400.00				2,400.00
Overlap in Council				(Employee per IRS)	2,400.00				2,400.00
					475.00		(Mayor \$175, 3 Council @ \$100)		475.00
<b>TOTAL COUNCIL ALLOW</b>				-	<b>19,075.00</b>	-	-	-	<b>19,075.00</b>
<b>11. PERSONNEL/PURCHASING</b>									
Director of Personnel / Purchasing	3021		3112	64,721.90					64,721.90
<b>TOTAL SALARIES &amp; WAGES</b>				<b>64,721.90</b>	-	-	-	-	<b>64,721.90</b>
<b>12. CITY MANAGER</b>									
City Manager	5447		7533	156,688.00					156,688.00
(Increased base \$40,000)									
<b>TOTAL SALARIES &amp; WAGES</b>				<b>156,688.00</b>	-	-	-	-	<b>156,688.00</b>
<b>13. CITY SECRETARY</b>									
City Secretary	3502		3607	75,026.85					75,026.85
<b>TOTAL SALARIES &amp; WAGES</b>				<b>75,026.85</b>	-	-	-	-	<b>75,026.85</b>
<b>14. COURT</b>									
Court Clerk	2178		2243	46,661.47					46,661.47
Court Clerk	2178		2243	46,661.47					46,661.47
(Added Cert Pay \$175 per month)									
Overtime								500.00	500.00
<b>TOTAL SALARIES &amp; WAGES</b>				<b>93,322.94</b>	-	-	-	500.00	<b>93,822.94</b>
<b>15. CITY ATTORNEY</b>									
City Attorney	370664		3,817.84						45,814.07
<b>TOTAL SALARIES &amp; WAGES</b>				-	<b>45,814.07</b>	-	-	-	<b>45,814.07</b>



FY 2023 - 2024				EMPLOYER (CITY) EXPENSE	2 to 1	TOTAL EXPENSE	NOT INCLUDED IN PAYROLL	NOT INCLUDED IN PAYROLL
8/7/2023	3%				(3 @ 17.87%) (9 @ 20.38%)		Non-Patrol Officers	Patrol Officers
POSITION	RATE	SOCIAL SECURITY	GROUP HEALTH	RETIREMENT	TMRS	TOTAL EXPENSE	CLEANING ALLOW	CLEANING ALLOW
10 ADMINISTRATION		**	778,417/800	HI	**			
			28,44 / 30	D				
			10,50 / 12	L				
Mayor		321.30	City pays \$304.14 on child (\$3,042) 10 mo			4,521.30		
Council Member		183.60	City pays \$390 on child (\$780) 2 mo 50%			2,583.60		
Council Member		183.60	City pays \$490 on spouse (\$980) 2 mo 50%			2,583.60		
Council Member		183.60	City pays \$900 on family (\$1,800) 2 mo 50%			2,583.60		
Council Member		183.60				2,583.60		
Mayor Pro-Tem		183.60				2,583.60		
Overlap in Council		36.34				511.34		
<b>TOTAL COUNCIL ALLOW</b>		<b>1,459.24</b>				<b>20,534.24</b>		
11 PERSONNEL/PURCHASING								
Director of Personnel / Purchasing	30.21	4,974.18	9,864.00		12,843.45	92,703.53		
<b>TOTAL SALARIES &amp; WAGES</b>		<b>4,974.18</b>	<b>9,864.00</b>		<b>12,843.45</b>	<b>92,703.53</b>		
12 CITY MANAGER								
City Manager	54.47	12,633.82	9,864.00		32,620.86	220,266.68		
(Increased base \$40,000)								
<b>TOTAL SALARIES &amp; WAGES</b>		<b>12,633.82</b>	<b>9,864.00</b>		<b>32,620.86</b>	<b>220,266.68</b>		
13 CITY SECRETARY								
City Secretary	35.02	5,982.82	13,686.00		15,447.81	113,323.48		
<b>TOTAL SALARIES &amp; WAGES</b>		<b>5,982.82</b>	<b>13,686.00</b>		<b>15,447.81</b>	<b>113,323.48</b>		
14 COURT								
Court Clerk	21.78	3,799.10	9,864.00		9,809.38	73,133.96		
Court Clerk	21.78	3,762.38	9,864.00		9,714.57	72,522.42		
(Added Cert Pay \$175 per month)								
Overtime		38.25			98.76	637.01		
<b>TOTAL SALARIES &amp; WAGES</b>		<b>7,599.74</b>	<b>19,728.00</b>		<b>19,622.72</b>	<b>146,293.39</b>		
15 CITY ATTORNEY								
City Attorney	3,706.64	3,504.78				49,318.85		
<b>TOTAL SALARIES &amp; WAGES</b>		<b>3,504.78</b>				<b>49,318.85</b>		



FY 2023 - 2024												
8/7/2023												
3%												
22-23												
POSITION	RATE	LONGEVITY	CAR ALLOW	CERT. PAY	INSTRUCT. PAY	INTEX/BILIG PAY	INVEST. PAY	SHIFT DIFFER.	STANDBY PAY	OTHER PAY	TOTAL WAGES	
<b>16 POLICE - CONTRACT PERSONNEL</b>												
Assistant Chief	45.10	900.00		4,200.00			1,950.00				104,172.24	
Captain	41.65	840.00		4,200.00	1,500.00	1,200.00	1,950.00		Clothing	500.00	99,420.96	
Police Officer (7 Yr) Detective	34.03	240.00		3,600.00	1,500.00		1,950.00		Clothing	500.00	80,695.87	
Police Officer/Detective	34.03	60.00		4,200.00			1,950.00		Clothing	500.00	79,615.87	
Police Officer/Sergeant/Detective	36.61	60.00		4,200.00					Clothing	500.00	83,193.26	
Police Sergeant/Patrol	36.61	60.00		4,200.00				416.00			82,869.26	
Police Sergeant/Patrol	36.61	240.00		3,000.00				416.00			83,109.26	
Police Sergeant/Patrol	36.61	60.00		4,200.00	1,500.00						82,089.26	
Police Officer (7 Yr)	34.03	60.00		4,200.00		1,200.00		416.00			84,609.26	
Police Officer (7 Yr)	34.03	60.00		4,200.00		600.00	Bilingual	416.00			78,781.87	
Police Officer (7 Yr)	34.03	60.00		4,200.00				416.00			77,581.87	
Police Officer (7 yrs)	34.03	60.00		4,200.00				416.00			77,581.87	
Police Officer (4 Yr)	31.72	60.00		3,600.00				416.00			72,032.93	
Police Officer (6 Mo)	29.73	60.00		3,000.00				416.00			67,169.55	
Police Officer (4 Yr)	31.72	120.00		3,600.00		-		416.00			72,092.93	
Police Officer (2 Yr)	30.92	120.00		3,600.00	1,500.00			416.00			71,879.01	
Field Training Officer Pay										1,200.00	1,200.00	
Warrant Pay (100 Warrants @ \$50 ea)										5,000.00	5,000.00	
Overtime / Holidays Worked								600.00			100,600.00	
<b>TOTAL CONTRACT OFFICERS</b>		<b>3,480.00</b>	<b>-</b>	<b>66,000.00</b>	<b>6,000.00</b>	<b>3,000.00</b>	<b>7,800.00</b>	<b>5,592.00</b>	<b>-</b>	<b>8,700.00</b>	<b>1,481,877.17</b>	
<b>16 POLICE - NON-CONTRACT PERSONNEL</b>												
Chief of Police	48.57	1,800.00	8,400.00	4,200.00							118,956.37	
Admin. Assist.	29.03	600.00		2,700.00					Clothing	500.00	65,493.87	
Dispatcher	23.50	420.00		2,100.00							53,466.40	
Dispatcher	23.50	300.00		2,100.00							52,746.40	
Dispatcher	23.50	600.00		2,100.00							55,046.40	
Dispatcher	23.50	60.00		2,100.00							52,506.40	
Part Time Dispatchers (1940 hrs)	23.50										45,600.00	
<b>TOTAL SALARIES &amp; WAGES - POLICE</b>		<b>7,260.00</b>	<b>8,400.00</b>	<b>81,900.00</b>	<b>6,000.00</b>	<b>3,000.00</b>	<b>7,800.00</b>	<b>5,592.00</b>	<b>-</b>	<b>9,200.00</b>	<b>1,923,693.01</b>	
<b>17 MUNICIPAL JUDGES</b>												
Municipal Judge	1,245.27	-									15,391.54	
Associate Judge	348.44	-									4,306.72	
<b>TOTAL SALARIES &amp; WAGES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,698.26</b>	

FY 2023 - 2024	POSITION	RATE	EMPLOYER (CITY) EXPENSE			2 to 1			NOT INCLUDED IN PAYROLL	
			(7.65%) SOCIAL SECURITY	GROUP HEALTH DENTAL/LIFE	(9 @ 20.38%) TMRs RETIREMENT	Non-Patrol Officers CLEANING ALLOW	Patrol Officers CLEANING ALLOW			
<b>16 POLICE - CONTRACT PERSONNEL</b>										
87/2023	3%									
22-23	3%									
Assistant Chief	45.10	7,969.18	9,864.00		20,576.62		142,582.04	900.00		
Captain	41.65	7,605.70	9,864.00		19,638.13		136,528.79	900.00		
Police Officer (7 Yr) Detective	34.03	6,173.23	13,686.00		15,939.45		116,494.56	900.00		
Police Officer/Detective	34.03	6,090.61	9,864.00		15,726.13		111,296.61	900.00		
Police Officer/Sergeant/Detective	36.61	6,364.28	9,864.00		16,432.75		115,854.30	900.00		
Police Sergeant/Patrol	36.61	6,339.50	9,864.00		16,368.75		115,441.51	900.00		
Police Sergeant/Patrol	36.61	6,357.86	9,864.00		16,416.16		115,747.28	900.00		
Police Sergeant/Patrol	36.61	6,279.83	13,686.00		16,214.68		118,269.77	900.00		
Police Sergeant/Patrol	36.61	6,472.61	9,864.00		16,712.44		117,658.32	900.00		
Police Officer (7 Yr)	34.03	6,026.81	11,664.00		15,361.39		112,034.07	900.00		
Police Officer (7 Yr)	34.03	5,980.91	9,864.00		15,442.87		109,469.66	900.00		
Police Officer (7 Yr)	34.03	5,935.01	9,864.00		15,324.36		108,705.24	900.00		
Police Officer (7 yrs)	34.03	5,935.01	13,686.00		15,324.36		112,527.24	900.00		
Police Officer (4 Yr)	31.72	5,510.52	13,686.00		14,228.30		105,457.75	900.00		
Police Officer (6 Mo)	29.73	5,138.47	13,686.00		13,267.67		99,261.69	900.00		
Police Officer (4 Yr)	31.72	5,515.11	13,686.00		14,240.16		105,534.19	900.00		
Police Officer (2 Yr)	30.92	5,498.74	11,664.00		14,197.90		103,239.65	900.00		
Field Training Officer Pay		91.80	-	-	237.03		1,528.83			
Warrant Pay (100 Warrants @ \$50 ea)		382.50	-	-	987.63		6,370.13			
Overtime / Holidays Worked		7,695.90	-	-	19,871.02		128,166.92			
<b>TOTAL CONTRACT OFFICERS</b>		<b>113,363.60</b>	<b>194,220.00</b>		<b>292,707.79</b>		<b>2,082,168.56</b>	<b>4,500.00</b>	<b>10,800.00</b>	
<b>16 POLICE - NON-CONTRACT PERSONNEL</b>										
Chief of Police	48.57	9,100.16	9,864.00		23,496.86		161,417.39	900.00		
Admin. Assist.	29.03	5,010.28	13,686.00		12,936.68		97,126.83			
Dispatcher	23.50	4,090.18	13,686.00		10,560.95		81,803.53			
Dispatcher	23.50	4,035.10	9,864.00		10,418.73		77,064.23			
Dispatcher	23.50	4,058.05	9,864.00		10,477.99		77,446.44			
Dispatcher	23.50	4,016.74	9,864.00		10,371.33		76,758.47			
Part Time Dispatchers (1940 hrs)	23.50	3,488.40	-	-	-		49,088.40			
<b>TOTAL SALARIES &amp; WAGES - POLICE</b>		<b>147,162.52</b>	<b>261,048.00</b>		<b>370,970.32</b>		<b>2,702,873.84</b>	<b>5,400.00</b>	<b>10,800.00</b>	
<b>17 MUNICIPAL JUDGES</b>										
Municipal Judge	1,245.27	1,177.45	-	-	-		16,588.99			
Associate Judge	348.44	329.46	-	-	-		4,636.18			
<b>TOTAL SALARIES &amp; WAGES</b>		<b>1,506.92</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>21,205.17</b>	<b>-</b>	<b>-</b>	





FY 2023 - 2024			EMPLOYER (CITY) EXPENSE	2 to 1		NOT INCLUDED IN PAYROLL
				(3 @ 17.87%) (9 @ 20.38%)		Non-Patrol Officers
8/7/2023	3%	(7.65%)				Patrol Officers
POSITION	RATE	SOCIAL SECURITY	GROUP HEALTH DENTAL/LIFE	TMRs RETIREMENT	TOTAL EXPENSE	CLEANING ALLOW
<b>20 STREETS &amp; DRAINAGE</b>						ALLOW
Street & Drainage Super	39.13	6,596.76	9,864.00	17,033.00	11,972,587	
Assist. St. & Dr. Super.	33.54	5,653.05	9,864.00	14,596.33	104,009.47	
Mechanic	26.40	4,368.10	9,864.00	11,278.55	82,610.01	
Hvy. Equipment Operator I	26.18	4,327.45	9,864.00	11,173.60	81,933.09	
Hvy. Equipment Operator II	25.12	4,185.86	10,844.00	10,807.99	80,554.94	
Lt. Equip. Operator I (CC/SC/Park)	20.93	3,457.83	9,864.00	8,928.22	67,460.48	
Lt. Equipment Operator I	20.93	3,439.47	9,864.00	8,880.81	67,144.71	
Lt. Equipment Operator I	20.93	3,480.78	9,864.00	8,987.47	67,832.69	
Lt. Equipment Operator II	20.23	3,329.34	9,864.00	8,596.44	65,310.53	
Lt. Equipment Operator II / Janitorial	20.23	3,324.75	9,864.00	8,584.59	65,234.08	
Lt. Equipment Operator II	20.23	3,320.16	9,864.00	8,572.73	65,157.64	
Overtime		382.90	-	987.63	6,370.13	
<b>TOTAL SALARIES &amp; WAGES</b>		<b>45,866.05</b>	<b>109,484.00</b>	<b>118,427.35</b>	<b>873,333.64</b>	
<b>22 FINANCE</b>						
Director of Finance	35.02	7,656.55	9,864.00	19,769.41	137,375.56	
(Increased Base \$25,000)						
Financial Assistant (PR/AP/Utility)	23.86	3,947.22	13,686.00	10,191.83	79,422.71	
Overtime						
<b>TOTAL SALARIES &amp; WAGES</b>		<b>11,603.77</b>	<b>23,550.00</b>	<b>29,961.24</b>	<b>216,798.27</b>	
<b>24 ANIMAL CONTROL</b>						
Animal Control Officer	20.68	4,004.38	9,864.00	10,339.41	76,552.62	
(Added On Call at \$150 per week)						
Overtime		382.50		987.63	6,370.13	
<b>TOTAL SALARIES &amp; WAGES</b>		<b>4,386.88</b>	<b>9,864.00</b>	<b>11,327.04</b>	<b>82,922.75</b>	

FY 2023 - 2024									
8/7/2023									
POSITION	22-23 RATE	23-24 RATE	REGULAR SALARY	Council/Atty/Judg RATES	PART TIME WORKERS	OVERTIME	TOTAL WAGES		
<b>26 PARKS &amp; RECREATION</b>									
Part Time Relief Workers	1483	1527			2,000.00		2,000.00		
Sr. Citizens Director (20 hrs per wk)	1973	2032	21,134.78				21,134.78		
Overtime - Comm & Sr. Centers						22,000.00	22,000.00		
<b>TOTAL SALARIES &amp; WAGES</b>			<b>21,134.78</b>	<b>-</b>	<b>2,000.00</b>	<b>22,000.00</b>	<b>45,134.78</b>		
<b>28 COMMUNITY DEVELOPMENT</b>									
Code Enforcement Officer	3000	3090	64,272.00				64,272.00		
Comm. Dev. Coord.	2697	2778	57,780.53				57,780.53		
Overtime						1,000.00	1,000.00		
<b>TOTAL SALARIES &amp; WAGES</b>			<b>122,052.53</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>123,052.53</b>		
<b>32 LIBRARY</b>									
Library Clerk (35 hrs per wk)	2566	2243	40,828.79				40,828.79		
Library Clerk (35 hrs per wk)	2178	2243	40,828.79				40,828.79		
Part Time Workers	1483	1527			10,000.00		10,000.00		
<b>TOTAL SALARIES &amp; WAGES</b>			<b>81,657.58</b>	<b>-</b>	<b>10,000.00</b>	<b>-</b>	<b>91,657.58</b>		
<b>TOTAL GENERAL FUND</b>			<b>3,045,689.92</b>	<b>84,587.33</b>	<b>57,600.00</b>	<b>135,500.00</b>	<b>3,321,377.25</b>		



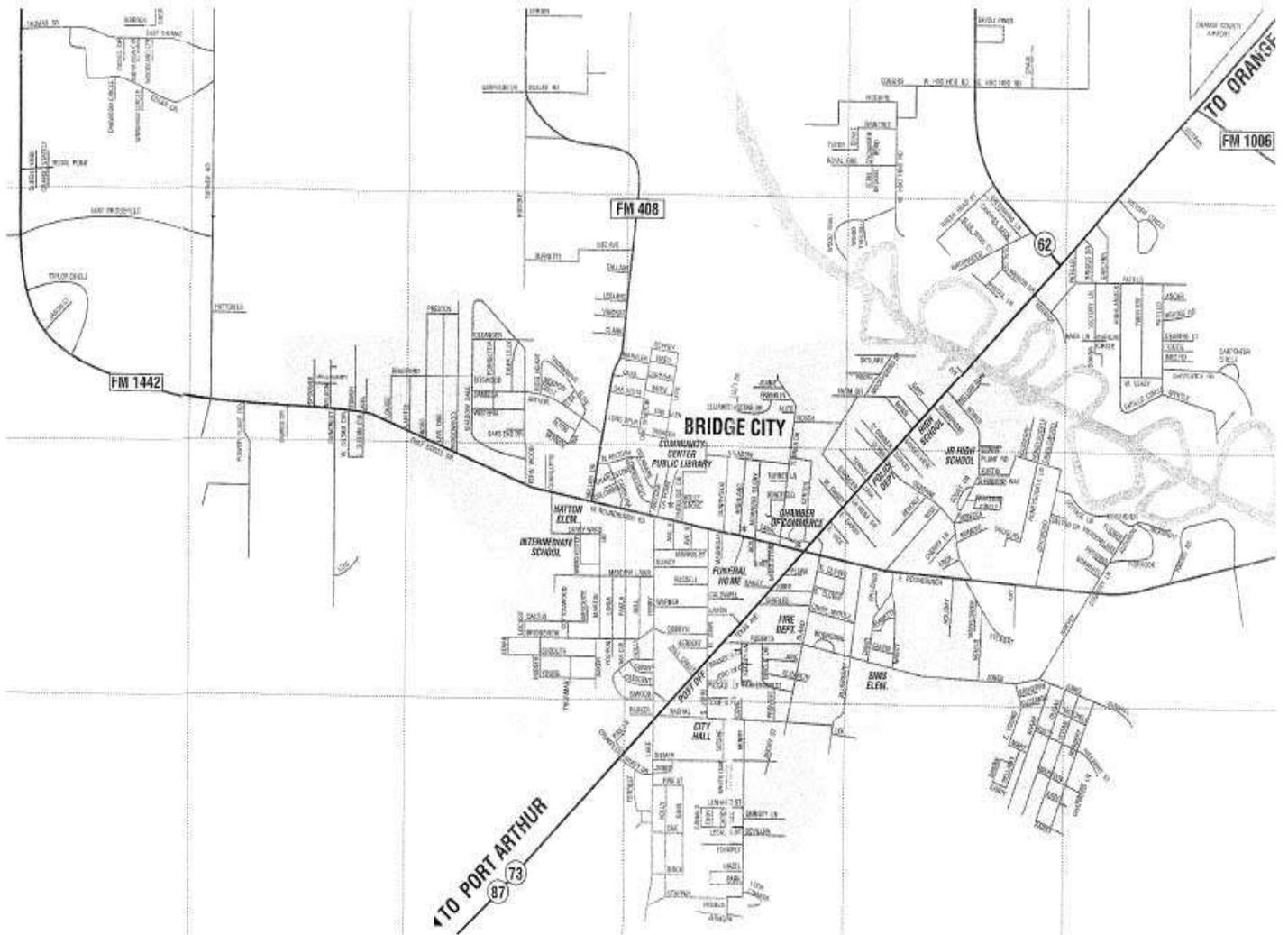
FY 2023 - 2024			EMPLOYER (CITY)/ EXPENSE	2 to 1		NOT INCLUDED IN PAYROLL
8/7/2023	3%		SOCIAL SECURITY (7.65%)	(3 @ 17.87%) (9 @ 20.38%)		Non-Patrol Officers
POSITION	22-23 RATE		GROUP HEALTH DENTAL/LIFE	TMRS RETIREMENT	TOTAL EXPENSE	CLEANING ALLOW
<b>26 PARKS &amp; RECREATION</b>						
				* Record Fica & TMRS under St Dept		
Part Time Relief Workers	14.83	153.00			2,153.00	
Sr. Citizens Director (20 hrs per wk)	19.73	1,671.89	9,864.00	4,316.86	37,707.53	
Overtime - Comm & Sr. Centers		1,683.00 *	-	4,345.55 *	28,028.55	
<b>TOTAL SALARIES &amp; WAGES</b>		<b>3,507.89</b>	<b>9,864.00</b>	<b>8,662.41</b>	<b>67,889.08</b>	-
<b>28 COMMUNITY DEVELOPMENT</b>						
Code Enforcement Officer	30.00	4,994.84	13,886.00	12,896.80	96,869.64	
Comm. Dev. Coord.	26.97	4,516.60	9,864.00	11,661.98	85,083.11	
Overtime		76.50	-	197.53	1,274.03	
<b>TOTAL SALARIES &amp; WAGES</b>		<b>9,587.94</b>	<b>23,550.00</b>	<b>24,756.31</b>	<b>183,226.77</b>	-
<b>32 LIBRARY</b>						
Library Clerk (35 hrs per wk)	25.66	3,127.99	9,864.00	8,076.56	61,957.34	
Library Clerk (35 hrs per wk)	21.78	3,150.94	13,886.00	8,155.82	66,161.55	
Part Time Workers	14.83	765.00	-	-	10,765.00	
<b>TOTAL SALARIES &amp; WAGES</b>		<b>7,043.93</b>	<b>23,550.00</b>	<b>16,212.37</b>	<b>138,883.88</b>	-
<b>TOTAL GENERAL FUND</b>		<b>266,820.47</b>	<b>514,052.00</b>	<b>660,851.87</b>	<b>4,929,573.58</b>	<b>10,800.00</b>











# Other Financial Information

**RESOLUTION NO. 2023-22(R)**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
BRIDGE CITY, TEXAS TO ESTABLISH A FUND BALANCE  
POLICY IN ACCORDANCE WITH GOVERNMENTAL  
ACCOUNTING STANDARDS BOARD (GASB) STATEMENT 54**

**WHEREAS**, the Governmental Accounting Standards Board (“GASB”) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, with the intent of improving financial reporting by providing fund balance categories that will be more easily understood; and

**WHEREAS**, the Fund Balance Policy provides that the City Council may commit funds for specific purposes by taking formal action and these committed amounts cannot be used for any other purpose unless the City Council removes or changes the specific use through the same formal action to establish the commitment; and

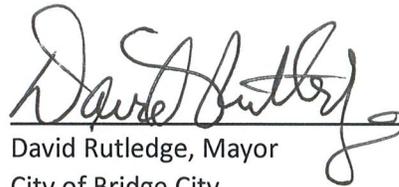
**WHEREAS**, the City Council desires at this time and deems it to be in the best public interest to establish a General Fund target Reserve balance of 25 percent of General Fund operating expenditures; and

**WHEREAS**, the City Council desires at this time and deems it to be in the best public interest to include in the Fund Balance Policy direction to staff to review the General Fund target Reserve risk factor analysis annually to determine if the Reserve target has changed;

**NOW; THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS AS FOLLOWS:**

1. That the above recitations are true.
2. That the City Council hereby adopts the Fund Balance Policy as presented in Exhibit “A”, attached to this Resolution, and incorporated by this reference.

**ADOPTED** this the 17<sup>th</sup> day of October 2023.

  
David Rutledge, Mayor  
City of Bridge City

ATTEST:

  
Jeanie McDowell, City Secretary  
City of Bridge City



## Exhibit "A"

### City of Bridge City Fund Balance Policy

#### Purpose

The City of Bridge City believes that sound financial management principles require that sufficient funds be retained by the City of Bridge City to always provide a stable financial base. To retain this stable financial base, the City needs to maintain a fund balance in the General Fund that is sufficient to fund all cash flows of the City, to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, and to provide funds for all existing encumbrances.

The purpose of this policy is to establish a key element of the financial stability of the City of Bridge City by setting guidelines for fund balance. Fund balance is an important measure of economic stability. It is essential that the City of Bridge City maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations and unanticipated expenditures. The fund balance also provides cash flow liquidity for the general operations of the City of Bridge City.

In addition, this policy authorizes and directs the City Manager and/or the Finance Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

#### Definitions

Fund Balance – A governmental fund's fund balance is the difference between its assets, deferred outflows and its liabilities and deferred inflows.

Fund Balance Components - An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. Under GASB 54, these are broken up into five categories:

- 1) Nonspendable fund balance - Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- 2) Restricted fund balance – Amounts that can be spent only for spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation (such as grants).
- 3) Committed fund Balance – Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

- 4) Assigned fund balance – Amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are at a minimum, intended to be used for the purpose of that fund.
- 5) Unassigned fund balance – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Unrestricted fund balance – Unrestricted fund balance includes committed, assigned, and unassigned fund balance categories. Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance rather than on unrestricted fund balance.

## **Policies**

### **Minimum Unrestricted Fund Balance – General Fund**

The fund balance of the City of Bridge City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The City of Bridge City's goal is to limit expenditures to anticipated revenue to maintain a balanced budget.

It is the goal of the City of Bridge City to achieve and maintain an unrestricted fund balance in the general fund equal to 16% - 25% of expenditures. The City of Bridge City is vulnerable to natural disasters and will strive to increase unrestricted fund balance for these purposes.

The use of fund balance is appropriate for one-time purchases such as capital needs but not for recurring expenditures.

If unassigned fund balance falls below the goal or has a deficiency, the City of Bridge City will control operating expenditures and use budget surplus as well as any non-recurring revenue to replenish the fund balance goal over a period of one to three years.

## **Restricted Fund Balance**

### **Special Revenue Funds**

#### **Hotel/Motel Fund**

The City will restrict the portion of the fund balance derived from occupancy tax generated from area hotels and/or motels to be used according to the guidelines established by the Tax Code Chapter 351 – Municipal Hotel Occupancy Taxes.

**Municipal Court Security**

The City will restrict the portion of the fund balance received from security fees collected from defendants to be used according to Article 102.017 of the Texas Code of Criminal Procedure.

**Child Safety Fund**

The City will restrict the portion of the fund balance received from the fines received in school zones according to Article 102.014 of the Texas Code of Criminal Procedure.

**Municipal Court Technology Fund**

The City will restrict the portion of the fund balance received from the technology fee collected from defendants according to Article 102.0172 of the Texas Code of Criminal Procedure.

**Truancy Fund**

The City will restrict funds received from fines collected according to Article 102.015 of the Texas Code of Criminal Procedure.

**Other Special Revenue Funds**

The City will restrict fund balances derived through any other Special Revenue Funds as directed by the specific use rules that apply to those funds.

**Committed Fund Balance**

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment, a resolution. City Council action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently. The following will be classified as committed fund balance.

**General Fund**

**Reserve**

The City Council has established a target Reserve balance of 25 percent of General Fund operating expenditures to maintain adequate levels of fund balance to mitigate current and future risks and to adequately provide for cash flow requirements and contingencies for unseen operating or capital needs of the City. The Reserve balance is available to fund one-time unanticipated expenditure requirements, local disasters, or when actual revenue received is less than the amount budgeted resulting in an operating deficit in the General Fund.

The City Council may, by the majority vote of members, change the amount of this commitment and/or specific use of these funds.

The City Council has directed staff to review the General Fund target Reserve risk factor analysis annually to determine if the target Reserve balance has changed.

**Street Maintenance Fund**

The City will commit the portion of the fund balance received from surcharge fees collected to be used according to the City of Bridge City Ordinance 97-16 and any amendments thereafter.

**Water/Sewer Maintenance Fund**

The City will commit the portion of the fund balance received from the surcharge fees collected according to Ordinance 2019-10 and any amendments thereafter.

**Other City Defined Funds**

The City will commit the portion of the fund balance derived through any other City Defined Revenue Funds as directed by the resolution or ordinance for specific purposes or constraints that apply to those funds.

**Assigned Fund Balance**

Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance.

The City of Bridge City, City Council has authorized the City Manager and/or Finance Director as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy

A few examples of assigned fund balance follow.

**Continuing Appropriations**

Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.

**Debt Service**

Established to provide for future debt service obligations.

**Unassigned Fund Balance**

These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

### **Fund Balance Classification**

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54.



# Bridge City City Council

**CITY OF BRIDGE CITY COUNCIL MEMBERS**  
**2 Year Terms**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
David Rutledge	Mayor	2024
Aaron Roccaforte	Mayor Pro-Tem	2025
Mike Reed	Council Member, Place 2	2024
Bryan Champagne	Council Member, Place 3	2025
Patty Collins	Council Member, Place 4	2024
Terri Gauthier	Council Member, Place 5	2025
Sherby Dixson	Council Member, Place 6	2024

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 1<sup>st</sup> 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.

