



CITY OF NEDERLAND ANNUAL BUDGET

FISCAL YEAR
2021-2022



**City of Nederland, Texas
2021-2022 Budget**

Cover Page

In Accordance with SB 656

This budget will raise the same amount of revenue from property taxes as last year's budget. Revenue to be raised from new property added to the roll this year is \$65,694.

Property Tax Comparison:	FYE 2020-2021	FYE 2021-2022
Adopted Tax Rate	.579708	.517206
No New Revenue Tax Rate	.575233	.517206
No New Revenue M & O Rate	.399171	.369676
Voter Approved Tax Rate	.579708	.524247
Debt Tax Rate	.166567	.141633

The total amount of municipal debt obligation secured by property taxes for the City of Nederland is \$11,530,000

Record Vote on Tax Rate:

For: Mayor Albanese, Councilman Austin,
Councilman Neal, Councilman Sonnier, Councilperson
Root

Absent: None

MAYOR

Don Albanese

COUNCIL MEMBERS

Councilmember, Ward I, Mayor Pro-Tem

Talmadge Austin

Councilmember, Ward II

Billy Neal

Councilmember, Ward III

Randy Sonnier

Councilmember, Ward IV

Sylvia Root

SUBMITTED BY

Christopher Duque
City Manager

**CITY OF NEDERLAND 2021-2022 BUDGET
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Don Albanese, Mayor
Talmadge Austin, Mayor Pro Tem
Billy Neal, Councilmember
Randy Sonnier, Councilmember
Sylvia Root, Councilmember
Christopher Duque, City Manager

City of Nederland

August 16, 2021

Dear Honorable Mayor and Members of the City Council:

I am pleased to present the proposed Fiscal Year 2021-2022 Annual Budget for the City of Nederland. This document has been prepared in accordance with Article VII, Section 7.02 of the City Charter and includes financial information regarding the General Fund, Water and Sewer Fund, Solid Waste Fund, and other special funds. The proposed FY 2021-2022 budget for all funds totals \$30,878,891

The FY 2021-2022 Annual Budget reflects both the needs of the citizenry and the policy mandates of the City Council. The Budget is realistic, feasible, and cost-effective. It not only addresses the existing level of services, which City staff has been directed to provide and which our citizens have come to expect and deserve, but also, addresses issues that arose during the budget process. As the elected officials of the City, the City Council performs a vital role in policy-making and the general well-being of the community. Policy-making requires that the City Council express its service objectives, particularly in terms of the services that the City Council believes will meet its goals for the community.

The Annual Budget is a fiscal blueprint for the implementation of plans and programs intended to establish service delivery levels sufficient to meet the City's goals and objectives for FY 2021-2022. Furthermore, the Budget serves as a guide for financial control and implementation of City Council policy mandates. In addition to indicating the FY 2021-2022 Budget highlights and goals, there were a number of accomplishments during the previous fiscal year:

FY 2020-2021 IN REVIEW

- ✓ Reduced the tax rate from \$0.599159 to \$0.579708 per \$100 assessed taxable value; maintained the lowest municipal tax rates in Jefferson County; continued to provide \$15,000 Homestead Tax Exemptions for the elderly and the disabled.
- ✓ Completed street improvements to address the City's transportation network, approximately \$1,693,000, including the hot mix overlay of Boston Avenue (15th St to Twin City Highway), 20th Street (Helena Ave to Canal), the intersection of 27th Street and Nederland Avenue, Avenue L (Twin City Highway to South 16th St), North 23rd Street (Nederland Ave to Helena Ave), South 23rd Street (Ave H to Nederland Ave), and Luling (Twin City Highway to 14th St), concrete street repairs of Avenue H (Twin City Highway to 14th St), Hardy Avenue (Nederland

“Programmed for Progress”

- Ave to Ave A), and approximately 500 square yards of repairs on 18th Street due to the winter storm, and bomag and chip sealed over 3 miles of mainly residential neighborhood streets.
- ✓ Completed the Hodgson Road/Bourque Road Rehabilitation project (\$1,347,168).
 - ✓ Completed the Hodgson Road Lift Station Reconstruction project (\$505,315).
 - ✓ Completed the South 14th Street Sanitary Sewer Rehabilitation project (\$126,061).
 - ✓ Completed the South 6th Street Water Main Improvement project (\$289,267), which facilitated one of the NISD bond projects—the expansion/remodeling of Highland Park Elementary.
 - ✓ Completed the Canal Avenue Elevated Water Storage Tank and Avenue G Elevated Water Storage Tank Rehabilitation project (\$800,400).
 - ✓ Commenced the installation of generators at four lift stations with Hazard Mitigation Grant Program funding (\$289,620).
 - ✓ Commenced Wastewater Treatment Plant Improvements Phase 1 project (\$1,198,236), which encompasses ultraviolet disinfection system upgrades, replacing the clarifier weirs, baffles, and suction headers, and expanding the lift station MCC building.
 - ✓ Commenced Wastewater Treatment Plant Improvements Phase 2 project (\$1,135,572), which includes removal and replacement of the submersible lift station pumps, installation of variable frequency drives for the lift station pumps, replacing the existing polymer feed systems, a new mechanical screen at the headworks, and upgrades of the sludge de-watering centrifuges.
 - ✓ Completed the Homer E. Nagel Public Safety Complex Parking Lot Improvement project (\$224,602.45).
 - ✓ Funded the widening of the Lower Neches Valley Authority’s 18th Street bridge following a traffic impact study triggered by the construction of the new high school (\$370,000).
 - ✓ Issued Combination Tax and Revenue Certificates of Obligation, Series 2021 in the amount of \$4,350,000 that will be utilized for streets, bridge, and drainage improvements.
 - ✓ Adjusted Utility Rates to ensure the fiscal stability of services; the water base rate was adjusted by \$0.25 (\$10 to \$10.25); and the garbage rate was adjusted by \$0.50 (\$19.75 to \$20.25).
 - ✓ Received \$59,083 in grant funding and donations: \$2,522 – Law Enforcement Officer Standards and Education Funds (Police), \$691 – Law Enforcement Officer Standards and Education Funds (Fire), \$1,170 – Texas Forest Service (Fire) \$34,200 – Wilton and Effie Mae Hebert Foundation (Library); received donations of \$1,500 from Friends of the Library (Library), \$14,000 from Sunoco (Fire), and \$5,000 from Exxon Mobil (Fire).
 - ✓ Purchased two Police patrol SUVs, a gradall excavator for the Streets Department, a truck for the Wastewater Treatment Plant, a truck for the Water/Sewer Distribution Department, and a trash truck for the Solid Waste Department.
 - ✓ Purchased four sets of bunker gear for the Nederland Fire Department (\$13,500).
 - ✓ Purchased four in-car cameras, ticket writer and printer, and laptop for cell phone forensics for the Nederland Police Department.
 - ✓ Completed the installation of a new waterslide for the Nederland Swimming Pool (\$152,600) utilizing pipeline easement funds, not tax funds.
 - ✓ Continued to fund spay & neutering program of Nederland residents’ pets in an effort to control the pet population and commenced a feline population control program.
 - ✓ Adopted a five year Capital Improvement Program, 2021-2026.
 - ✓ Approved a five-year collective bargaining agreement with the International Association of Firefighters, Local 3339 and a three-year collective bargaining agreement with the Nederland Police Officers Association.
 - ✓ Approved the Final Plat of “Heritage Estates private subdivision,” a 20-lot subdivision.

- ✓ Revised the City's Essential Services Policy.
- ✓ Continued the strong working relationship with the Nederland Independent School District to include discounting building permit fees for the NISD bond projects, serving as a secondary evacuation location for Hillcrest Elementary, and approving an interlocal agreement to share CRF funds to assist with the school district's COVID-19-related expenses.
- ✓ Completed the Hurricane Delta debris operation and responded to the Winter Storm Uri.
- ✓ Completed the re-design of the City website providing a greater amount of and better organized information, as well as a greater emphasis on financial transparency.
- ✓ Hosted three Town Hall meetings to improve communication with citizens.
- ✓ Continued to reduce the crime rate.
- ✓ Resumed holding community events including the National Day of Prayer and the July 4th Fireworks Extravaganza.
- ✓ Awarded for the 23rd year in a row the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada for the City's comprehensive annual financial report.
- ✓ Continued the partnership with Adaptive Sports for Kids, which provides athletic/recreational activities, such as baseball, soccer, basketball, Tae Kwan Do, cheerleading, and flag football, for children and adults with disabilities.
- ✓ Improved workplace safety and reduced the number of injury claims.
- ✓ Continued the strong relationship with the Nederland Economic Development Corporation and Nederland Chamber of Commerce in order to promote commerce and industrial growth.
- ✓ Continuation of residential and commercial growth in our City that will impact economic growth and opportunities for our citizenry.
- ✓ Continued to assess each City department's delivery of services to ensure the maximum efficiency and effectiveness of tax dollars to provide a better municipal government.

GOALS FOR FISCAL YEAR 2021-2022

- Maintain the lowest municipal tax rates in Jefferson County (\$0.517206 per \$100 assessed taxable value); continue to provide \$15,000 Homestead Tax Exemptions for the elderly and the disabled.
- Continuation of street improvements to improve the transportation network—\$3,015,200.
- Complete the installation of generators at four lift stations with Hazard Mitigation Grant Program funding (\$289,620).
- Complete Wastewater Treatment Plant Improvements Phase 1 project (\$1,198,236), which encompasses ultraviolet disinfection system upgrades, replacing the clarifier weirs, baffles, and suction headers, and expanding the lift station MCC building.
- ✓ Complete Wastewater Treatment Plant Improvements Phase 2 project (\$1,135,572), which includes removal and replacement of the submersible lift station pumps, installation of variable frequency drives for the lift station pumps, replacing the existing polymer feed systems, a new mechanical screen at the headworks, and upgrades of the sludge de-watering centrifuges.
- Install and/or repair sidewalks near Highland Park Elementary, Hillcrest Elementary, and Langham Elementary.
- Complete \$4,350,000 in street, bridge, and drainage improvements (City of Nederland, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2021) to include widening of

the 18th Street bridge, concrete repairs of Nederland Ave (the railroad tracks to 3rd Street), hot mix overlays of various streets, drainage improvements, and drainage studies.

- Commence the Hurricane Harvey CDBG Disaster Recovery Program to address drainage issues in the Hilldale/Hill Terrace area and the areas near 3rd Street, Texas, and 1st Street between Nederland Avenue and Boston Avenue.
- Negotiate a new industrial in lieu of tax agreement with Sunoco.
- Adjust City Utility Rates to ensure the long-term fiscal stability of water/wastewater services and solid waste services.
- Complete a waterline replacement project and other capital improvements to the Water System.
- Create a new Police Officer position for the Police Department.
- Continue to fund spay & neutering program of Nederland residents' pets in an effort to control the pet population and a feline population control program.
- Increase monthly allocation for the Senior Citizen Center.
- Allocate \$50,000 for installation of street lights in underserved neighborhoods.
- Purchase three detective units for the Police Department, a streets broom for the Streets Department, and a garbage truck for the Solid Waste Department.
- Complete landscaping improvements and electrical repairs at Tex Ritter Park.
- Install new playground equipment at 5th Street Park, construct half-court for basketball at Cropo LeBlanc Park, re-surface tennis court at Doornbos Park, install new playground at Doornbos Park, re-surface parking lot at Babe Ruth field, making parking lot/concrete drive repairs at Doornbos Park, install fencing around the waterslide, and re-surface the swimming pool deck.
- Install new carpet at the Marion & Ed Hughes Public Library.
- Continue to host town halls/public forums with City leadership to discuss various issues with the public as part of a citizen engagement/outreach effort.
- Continue to reduce the crime rate.
- Continuation of water and sewer line improvements to upgrade the City's utility infrastructure.
- Continue to provide community events including "Trash Bash", Nederland Family Nights at the Pool, Monsters in the Park, holiday decorating, Christmas on the Avenue, National Night Out, Veterans' Day, Memorial Day, and the 4th of July Fireworks Extravaganza.
- Improve workplace safety and reduce the number of injury claims.
- Continue the strong relationship with the Nederland Economic Development Corporation and Chamber of Commerce in order to promote commerce and industrial growth.
- Continuation of residential and commercial growth in our City that will impact economic growth and opportunities for our citizenry.
- Continue to assess each City department's delivery of services to ensure the maximum efficiency and effectiveness of tax dollars to provide a better municipal government.

BUDGET OVERVIEW

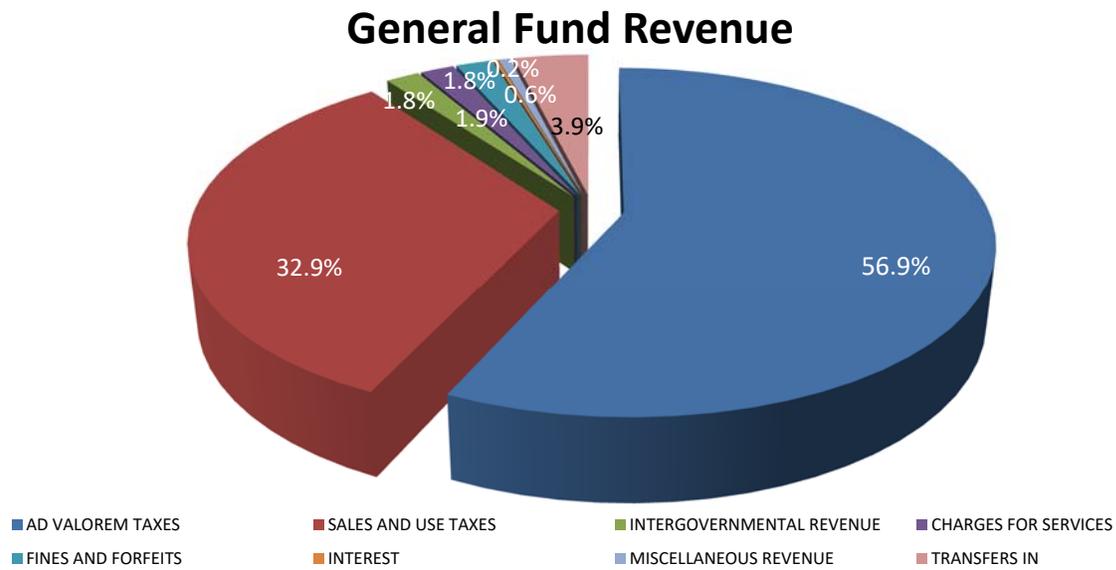
All City department requests were presented to the city manager, who after reviewing the requests, drafted a preliminary budget to present to the City Council at the July 12th budget workshop. In accordance with the City Charter, the City Council shall adopt the budget and appropriate funds to different departments. Through a combination of the below-listed funds, the mechanisms have been created which allow for the providing of services to the citizens of Nederland:

- General Fund (01): This fund contains all activities that are not included within the other funds.

- Police Narcotics Fund (20): This fund contains expenditures for those activities associated with drug interdiction work.
- Library Special Fund (21): This fund allows for the expenditure of funds specifically designated for purposes associated with the City's library.
- Court Technology Fund (22): This fund allows for the expenditure of funds related to the collection of court fees specifically for technology-related improvements.
- Hotel/Motel Fund (23): This fund is utilized for promotional activities with funding derived from the City's seven percent (7%) Hotel Occupancy Tax.
- Fire Special Fund (24): This fund allows for the expenditure of funds specifically designated for purposes associated with the Nederland Fire Department.
- Parks & Recreation Special Fund (25): This fund allows for the expenditure of funds specifically designated for purposes associated with the Parks & Recreation Department.
- Capital Outlay Fund (31): This fund allows for the expenditure of funds for capital projects; revenue from the General Fund is transferred-in to fund these projects.
- Equipment Replacement Funds (34, 35, 36): These funds have been established for General Fund, Water & Sewer Fund, and Solid Waste Fund operations. It is the intent of these funds to provide monies for the replacement of vehicles and heavy equipment.
- Street Improvement Fund (39): This fund contains expenditures associated with the City's dedicated sales tax for street maintenance.
- Debt Service Fund (40): This fund allows for payment of bond principal and interest as a result of previously issued debt.
- Water and Sewer Fund (50): This fund contains those activities that are associated with the operation of the City's water and wastewater utilities.
- Solid Waste Fund (52): This fund contains those activities that are associated with the operation of the City's solid waste functions.
- SSES Project Fund (53): This fund contains those activities which are associated with the City's on-going projects involving the replacement of sanitary sewer lines.
- MCML Central Dispatch Fund (70): This fund provides for emergency dispatch and information technology services for the cities of Nederland, Port Neches, and Groves.
- Economic Development Corporation Fund (75): This fund contains expenditures associated with the City's 4B economic development sales tax.

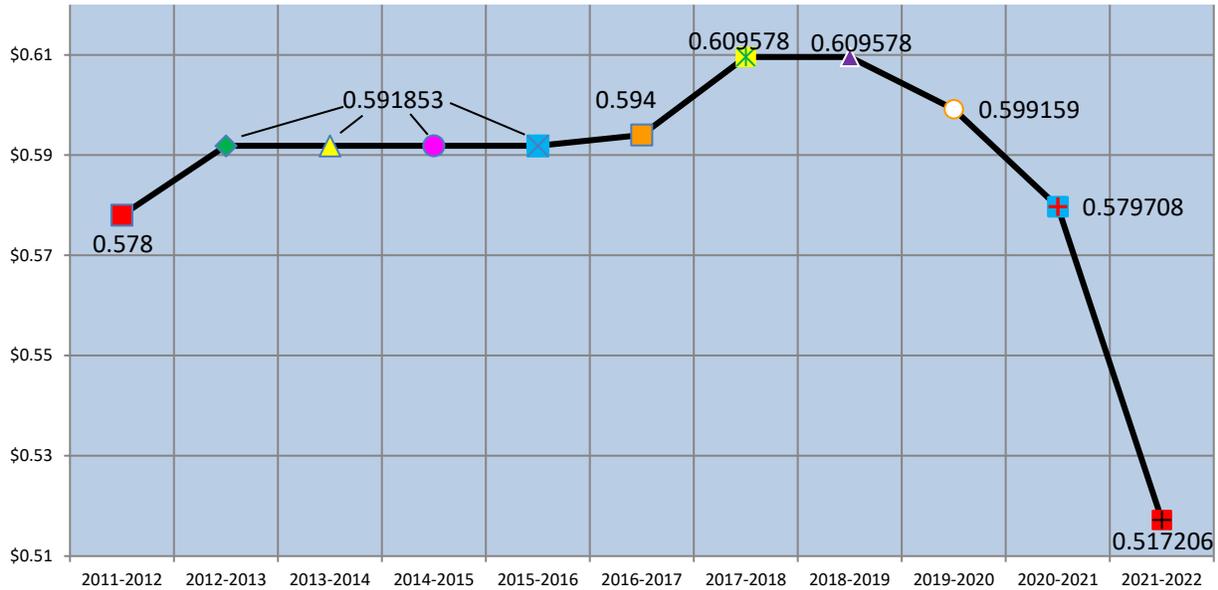
GENERAL FUND

Revenues. The General Fund revenues for the Fiscal Year 2021-2022 total \$12,443,681, an increase of \$498,481 or 4.17% from the adopted FY 20-21 total budgeted revenues. The bulk of General Fund revenues come from taxes, which includes ad valorem tax, delinquent tax, industrial in lieu of tax, sales tax, franchise fees, and occupational taxes and licenses. Property tax is the City’s largest revenue source, followed by sales tax and industrial in lieu of taxes.



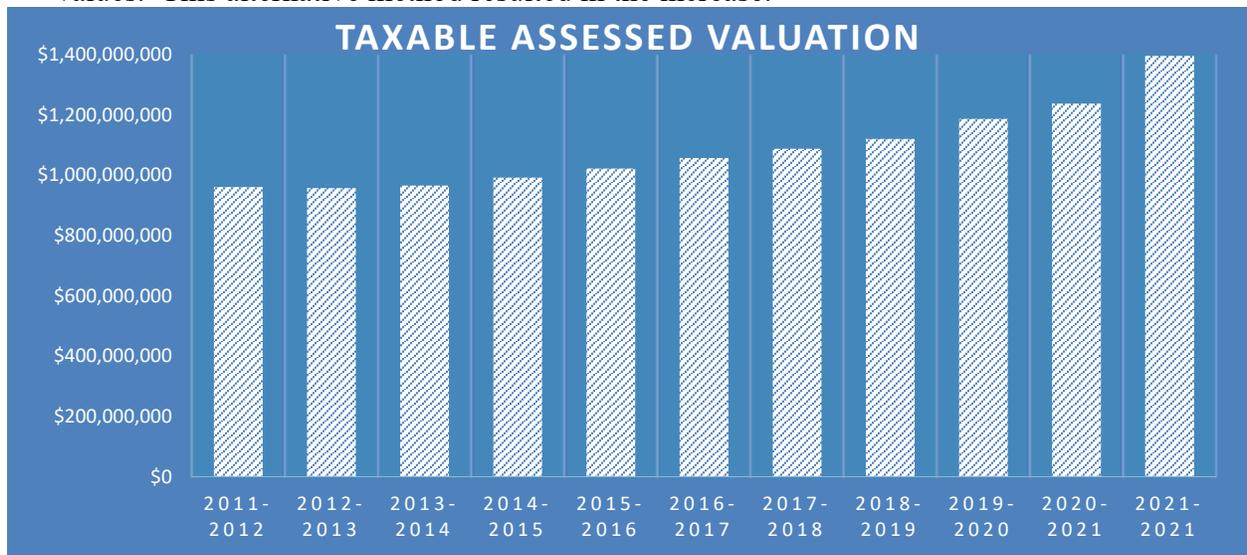
The Fiscal Year 2021-2022 budget was prepared based on an ad valorem property tax rate of \$0.517206 per \$100.00 of assessed taxable value of \$1,394,973,541; the ad valorem property tax rate for the FY 20-21 was \$0.579708 per \$100.00 of assessed taxable value. The property tax rate is comprised of two components: 1) maintenance and operations and 2) interest and sinking fund (debt service). The proposed M&O tax rate is \$0.375573 and the proposed I&S tax rate is \$0.141633, which combined total \$0.517206. In 2019, the State Legislature approved Senate Bill 2 that made significant changes to property taxes. Previously, the City discussed adopting a tax rate between the “effective tax rate” (the benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year after taking into account changes in appraised values) and the “rollback tax rate” (the tax rate necessary to raise precisely 8% more maintenance and operations tax revenue as the year before after taking into account appraisal fluctuations). Following SB2, the term “effective tax rate” has been changed to “no-new-revenue tax rate” and “rollback tax rate” has been changed to “voter-approval tax rate,” which is calculated utilizing 3.5% instead of 8%. As calculated by the Jefferson County Tax Office, the no-new revenue tax rate is \$0.517206 per \$100 valuation and the voter-approval tax rate is \$0.524247 per \$100 valuation. The recent history of the City’s property tax rate included increasing the tax rate from \$0.578 to \$0.591853 in FY 2012-2013 (tax rate was raised to the “effective tax rate”), from \$0.591853 to \$0.594 (tax rate was raised to fund a new police officer position), and from \$0.594 to \$0.609578 (tax rate was raised to fund the Nederland Avenue Paving, Drainage, and Utility Improvements project).

Tax Rate Per \$100 Valuation



Significant features include the following:

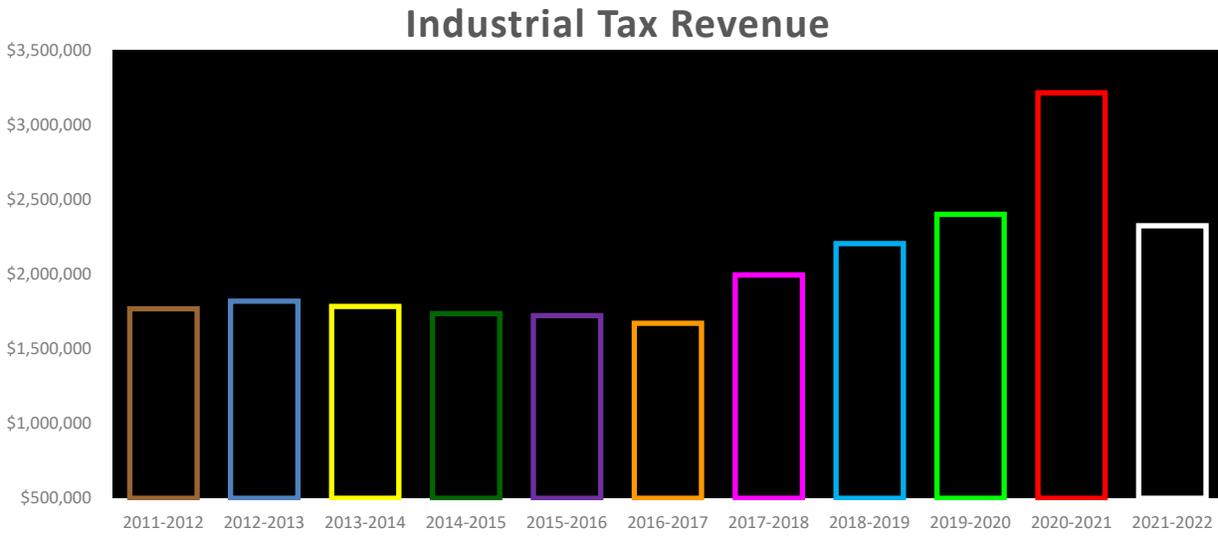
- ❖ Based upon information received from the Jefferson County Appraisal District, there is an increase in certified taxable values from \$1,236,938,594 to \$1,394,973,541 (\$158,034,947 or 12.78%). 1,870 elderly or disabled taxpayers utilized the local \$15,000 homestead exemption reducing values by \$27,550,779, which is an increase of \$227,900 or 8.3% from the 2020 certified taxable values homestead exemptions. Following the State Comptroller’s property value study that determined values were substantially below their study’s calculated market value, the Jefferson County Appraisal District employed an alternative method to assess values. This alternative method resulted in the increase.



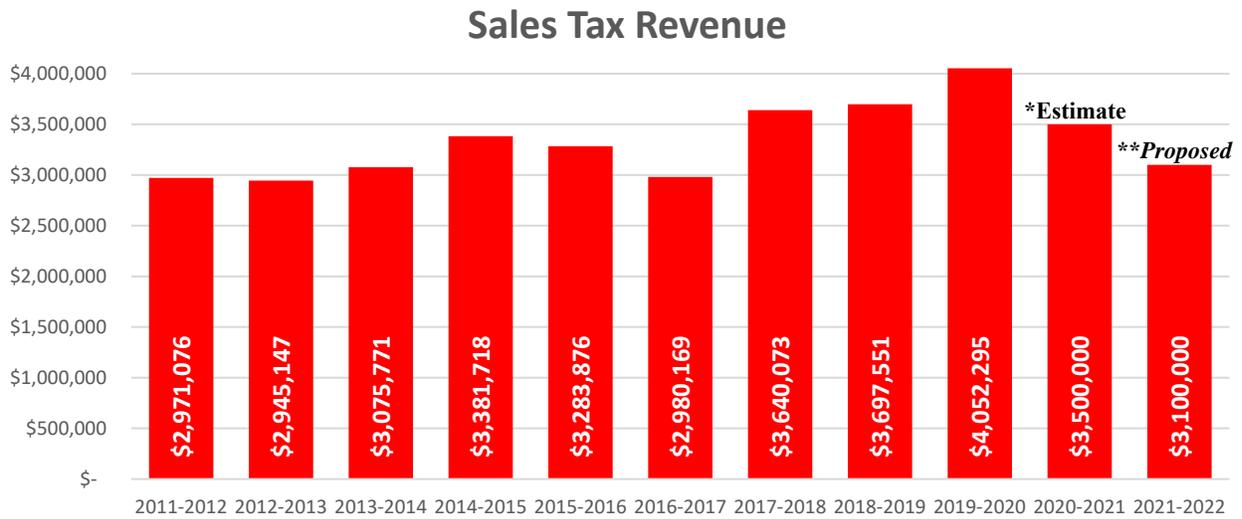
- ❖ Estimated property tax revenue for FY 21-22 is \$4,648,081, an increase of \$158,081 or 3.52% from the adopted FY 20-21 budget; the property tax revenue increase reflects the increase in

taxable values and recent property tax revenue receipts. Due to the fluid nature of property appraisals, the City conservatively budgets revenue and delays allocating the additional revenue until a defined trend is established.

- ❖ For FY 21-22, proposed amount of industrial in lieu of taxes revenue is \$2,325,000, which reflects expiring tax abatements and recent revenue receipts; this is an increase of \$300,000 or 14.81% from the prior fiscal year adopted budget. The City has industrial in lieu of tax agreements with Sunoco, Phillips 66, and Air Liquide.

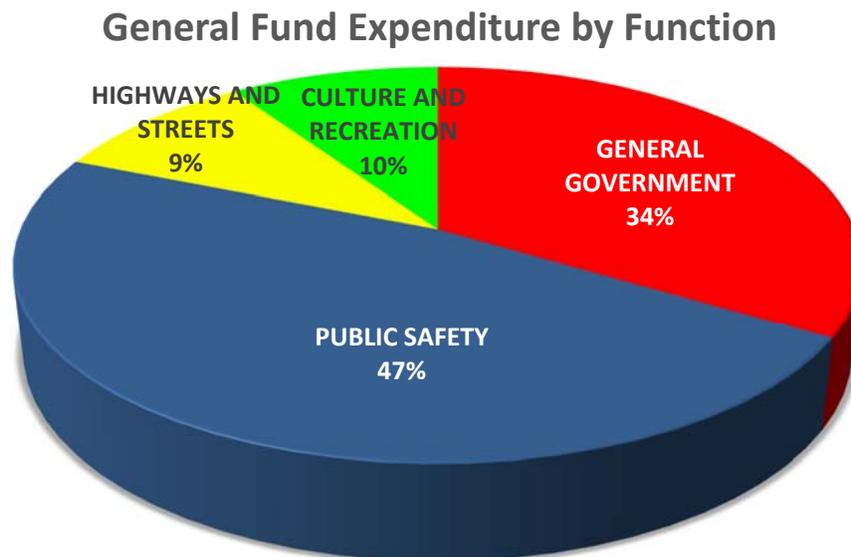


- ❖ For FY 21-22, proposed sales tax revenue, which does not include the sales tax revenue received by the Nederland Economic Development Corporation and the Street Improvement Fund, is \$3,100,000, an increase of \$150,000 or 5.08% from the adopted FY 20-21 budget. Recent sales tax receipts indicate that the post disaster trend of normalizing sales tax revenue following the short-term spike is occurring. In addition, the overall economic impacts of the COVID-19 pandemic are still prevalent. Therefore, it is necessary to take a conservative approach to sales tax forecasting.



- ❖ For FY 21-22, the proposed amount of franchise fee revenue is \$990,000, which is unchanged from the previous year.
- ❖ For FY 21-22, the proposed amount of pool & recreation building fees is \$96,000, which is unchanged from the previous year and reflect recent receipts, excluding FY 19-20 that was severely impacted by the COVID-19 pandemic.
- ❖ For FY 21-22, the proposed amount of fines & court costs is \$220,000, which reflects recent receipts, and the proposed amount of miscellaneous revenue is \$75,000.
- ❖ For FY 21-22, the proposed amount of interest income is \$25,000. The COVID-19 pandemic's impact on the economy has resulted in a decline in interest rates.
- ❖ For FY 20-21, the transfers-in total \$485,000, which includes transfers-in from the Water & Sewer Fund in the amount of \$375,000, from the Solid Waste Fund in the amount of \$100,000, and from the Police Narcotic Fund in the amount of \$10,000.

Expenditures. The General Fund total appropriations for the Fiscal Year 2021-2022 are \$14,318,681, an increase of \$2,373,481 or 19.87% from the adopted FY 20-21 General Fund total appropriations. The budget is designed to be “unbalanced” with expenditures exceeding revenue in order to reduce the fund balance by \$2,000,000. Following this drawdown of the fund balance, the City would remain compliant with the existing Fund Balance Policy and recommended accounting practices. The \$2,000,000 is allocated for capital projects: \$125,000 in the Library Department’s budget (carpet), \$875,000 transferred-out to the Parks Special Fund (parking lot and concrete repairs and new play features), and \$1,000,000 transferred-out to the Street Improvement Fund (2022 Streets Program).



Significant features include the following:

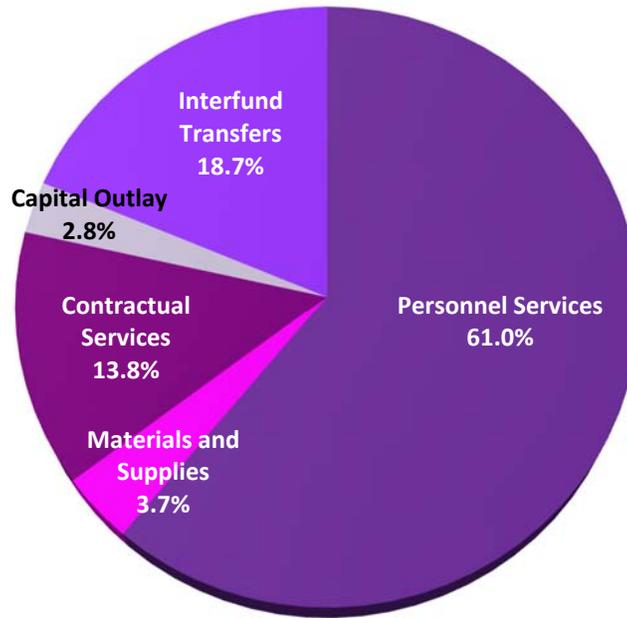
- ❖ The proposed City Council Department budget includes the City Council-approved monthly compensation and their operating expenses, including travel and training.

- ❖ The proposed Legal Department budget includes the City Council-approved compensation for the City Attorney and the Municipal Court judge.
- ❖ The proposed City Manager Department budget includes funding for various professional services, small projects, and the 2022 general election.
- ❖ The proposed Finance Department budget includes funds for the annual audit, reflects adjusting the allocation of credit card fees associated with online bill pay and payment of fees for municipal court, parks, vital statistics, and inspections, increased bank fees, and anticipated increased Jefferson County Appraisal District costs.
- ❖ The proposed Personnel Department budget includes funds for consultant services related to the employee group benefits, to contract pre-employment background checks and drug screenings, to contract employee drug testing, and to pay unemployment benefits. In addition, the proposed budget includes funding for a separate employee assistance program designed specifically for first responders (police, fire, and dispatchers).
- ❖ The proposed City Hall Department budget includes funds for operating expenses of City Hall. The budget increased due to windstorm insurance increases, telephone service increases, and janitorial service increases.
- ❖ The proposed Police Department budget is increased by \$287,737 or 6.62% from the adopted FY 20-21 budget. The proposed budget funds \$78,108 to fund a new Police Officer position; this new police officer position will result in a new police detective slot, which is the first increase in detective staffing since 2001. The proposed budget includes funding to purchase cell phone forensics software and necessary training, the costs associated with the 2021-2023 collective bargaining agreement, the purchase of necessary equipment, prisoner costs, the City's greater contribution to Central Dispatch (\$15,516) to meet its increasing costs associated with staffing and operations, an increased overtime allocation due to the higher base salaries, and a \$9,000 increase of the windstorm insurance allocation. The proposed budget continues to fund the previously adjusted School Crossing Guard pay; the pay was adjusted to remain competitive with other entities.
- ❖ The proposed Property Maintenance budget is increased by \$7,209 from the previous year. In the past, the City utilized two separate federal prisoner crews – a parks crew and a police crew with divided duties. However, beginning in spring 2018, the federal prison adjusted its operating procedures and has not provided prisoner crews since. The proposed budget funds four seasonal full-time positions and contractual mowing to maintain City parks and properties, as well as dedicated funds to better maintain curbs and sidewalks along Boston Avenue via contractual services.
- ❖ The proposed budget for Contractual Services in the Emergency Management Department funds the City's annual, re-occurring costs for the regional radio system grant, as well as travel and training funds for the City's Emergency Management Director and Coordinator.
- ❖ The proposed Fire Department budget has increased by \$113,565 or 5.98% from the prior year to reflect the costs associated with the revised pay plan established via the 2021-2026 collective

bargaining agreement, to fund the purchase of various firefighting equipment/supplies, such as safety equipment, increasing the overtime allocation due to the higher base salaries, and increasing the windstorm insurance allocation.

- ❖ The proposed Fire Department-Volunteers Department budget includes a \$1,100 monthly contribution to the Nederland Volunteer Fire Department, which assists with the NVFD's operating expenses.
- ❖ The proposed Inspections Department budget includes \$16,000 for Contractual Services to fund the costs of demolishing dilapidated structures.
- ❖ The proposed Code Enforcement Department budget includes funding to handle weedy lot enforcement duties and other code violations via contractual services.
- ❖ The proposed Public Works Administration Department budget includes funding for storm water permitting and the windstorm insurance allocation for the Service Center.
- ❖ The proposed Street Department budget includes \$275,000 for Street Improvements, \$105,000 for Street & Bridge Supplies, \$4,000 for Street Striping, and \$8,000 in Rental Equipment for street sweeping and other work.
- ❖ The proposed Animal Control Department budget includes funding of a spay and neuter program and a feline population control program.
- ❖ The proposed Parks and Recreation Department budget includes greater funds for pool chemicals and supplies and windstorm insurance costs.
- ❖ The proposed Library budget includes \$25,000 for Books & Publications and \$125,000 to replace the existing carpet in the building that is 15 years old.
- ❖ The proposed Other Requirements budget includes \$140,000 for Computer System costs; this includes funding to transition to a cloud-based service for Incode (the City's main software for finances, accounting, permitting, etc.). The proposed budget includes \$198,000 for Street Lights, which includes \$50,000 for a Street Light Project to install streetlights in neighborhoods that are underserved. Included in the budget is \$20,000 for Preventative Care Reimbursement, which funds employee health initiatives to encourage employee's physical fitness to avert preventable health issues, such as heart disease and diabetes. \$25,000 is allocated for Retiree Accrued Compensation to fund un-planned retirements during the year. \$25,000 is allocated for Retiree Insurance for any retirees eligible for the City's retiree insurance benefit that will be amended effective October 1, 2021; \$14,000 is allocated for Special Programs; \$25,000 is allocated for Contractual Services; and \$30,000 is allocated for Contingency. \$54,000 is allocated for the Senior Citizen Center; effective October 1, 2021, the monthly allocation will increase to \$3,600 to assist enhancing the level of services provided to Nederland's senior community. Included are transfers-out in the amount of \$915,000 to the Parks Special Fund for construction projects, and \$175,000 to the Equipment Replacement Fund, and \$1,000,000 to the Street Improvement Fund that will increase the allocation for the 2022 Streets Program.

General Fund Expenditures by Category

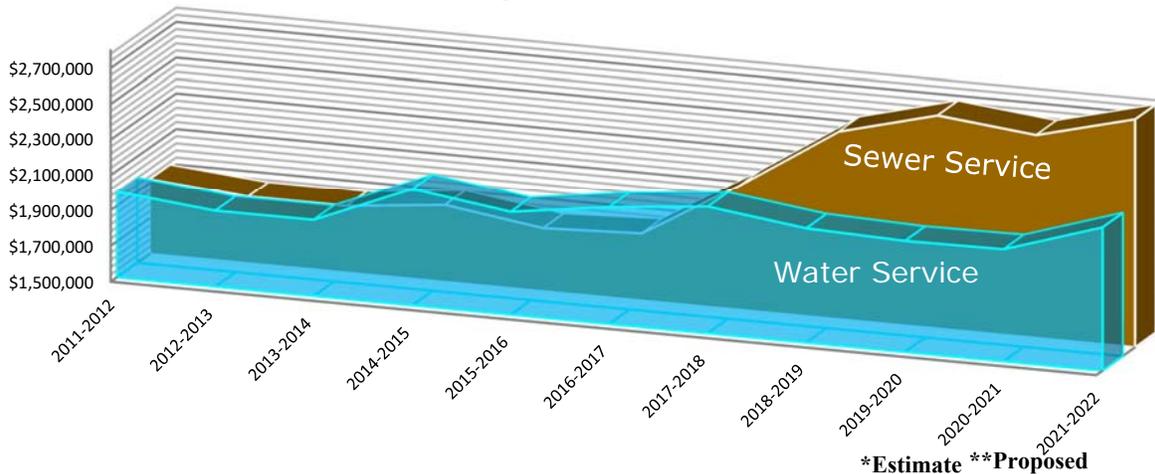


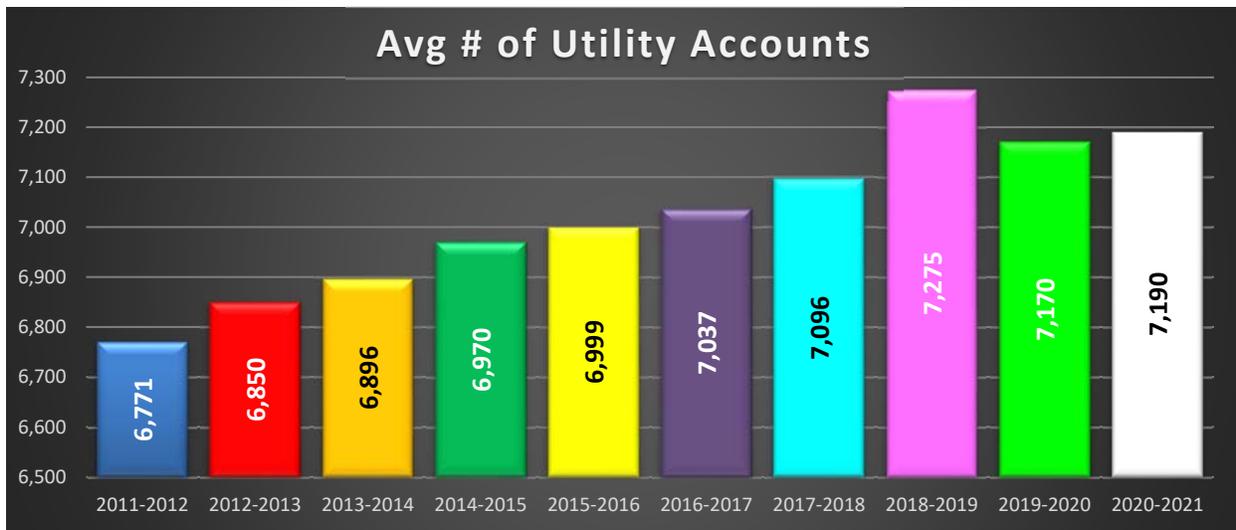
WATER AND SEWER FUND

Revenues. Significant features include the following:

- ❖ The total amount of Water and Sewer Fund revenue is \$5,536,038; this is an increase of \$291,745 or 5.56% from the prior fiscal year. A water base rate increase of \$0.25 (from \$10.25 to \$10.50), sewer base rate increase of \$0.25 (from \$10.65 to \$10.90), a \$0.50 increase to the per thousand gallons of water (\$2.85 to \$3.35), and \$0.40 increase to the per thousand gallons of sewer (\$5.10 to \$5.50) is proposed effective October 1, 2021; this adjustment will raise approximately \$372,000 in additional revenue, which is necessary to ensure the financial stability of the Water & Sewer Fund.

Utility Fund Revenue

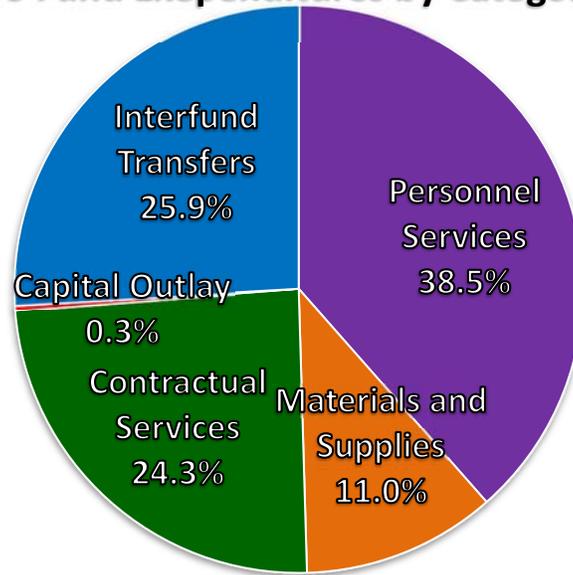




Expenditures. Significant features include the following:

- ❖ The proposed Water Treatment budget includes \$253,000 allocated for Untreated Water. In 2015, the City adjusted the monthly raw water allocations outlined in the raw water supply contract with the Lower Neches Valley Authority to reflect the lowered demand for water, but staff anticipates yet another LNVA rate increase. In addition, \$60,000 is allocated in Fixed Plant and Equipment R&M for increased maintenance of the water plant. Windstorm insurance costs increased by \$67,000.
- ❖ The proposed Billing/Collections budget includes \$80,000 allocated for water meter & boxes, which increased due to the expiration of the 10-year warranty on the automated water meters. \$61,800 is allocated for credit card fees associated with utility bills. Since removing credit card fees on online bill payments in 2014, payments by credit cards have drastically increased. In addition, funds are allocated for necessary upgrades to the meter reading equipment.
- ❖ The proposed Wastewater Treatment budget is \$981,525. Following an extensive analysis that determined it was more cost effective for the City to operate the wastewater treatment plant versus privatization, the City resumed operating the plant effective October 1, 2016. The proposed budget includes \$56,000 to fund Laboratory Testing to satisfy TCEQ's unfunded mandate of additional testing, and \$10,000 is allocated in Plant Equipment for anticipated capital upgrades/repairs to the Wastewater Treatment Plant. Windstorm insurance costs increased by \$141,000.
- ❖ The proposed Water & Sewer Distribution budget includes \$105,000 for Water & Sewer Mains.
- ❖ The proposed budget for Other Requirements includes \$10,000 for Computer System, \$10,000 for Contingency, \$375,000 transferred to the General Fund, \$45,000 transferred to the Equipment Replacement Fund-W/S Fund, and \$50,000 transferred to the SSES Project Fund. \$964,438 is allocated to transfer to Debt Service, which includes a payment for the 2020 General Obligation Refunding Bonds (2011 water plant improvements project debt) and a payment for the 2018 main sewer line rehabilitation project debt.

W/S Fund Expenditures by Category

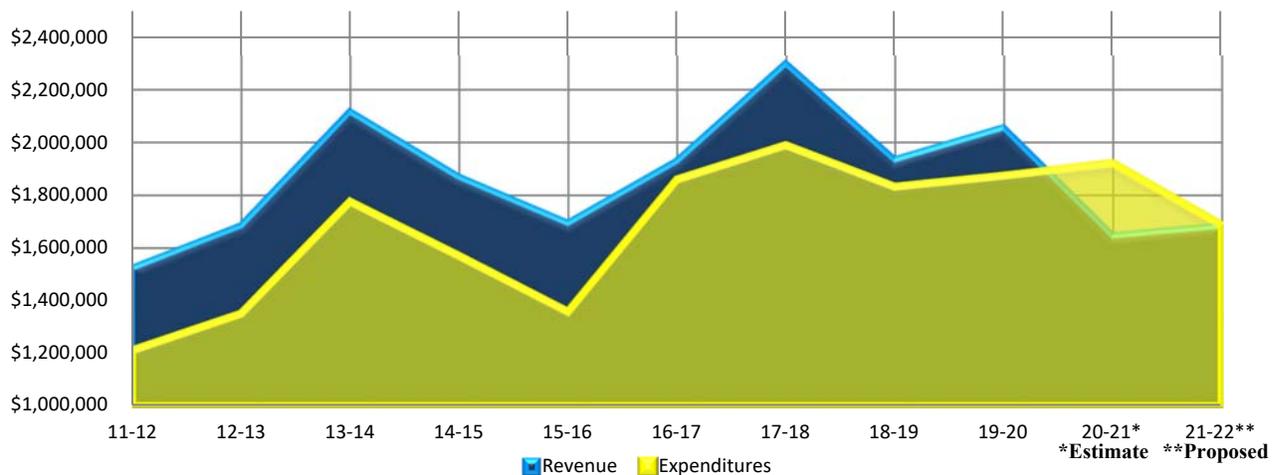


SOLID WASTE FUND

Revenues. Significant features include the following:

- ❖ The total amount of Solid Waste Fund revenue is \$1,684,878, an increase of \$34,416 or 2.09% from the adopted FY 20-21 budget. Due to the Hurricane Delta debris operation expenses that were not reimbursed by FEMA, the Solid Waste Fund ended the fiscal year 2020-2021 in a deficit; however due to previous fiscal years ending with a surplus, no solid waste rate adjustment is required or proposed. The last solid waste rate adjustment was in 2020.

Solid Waste Fund Rev/Exp

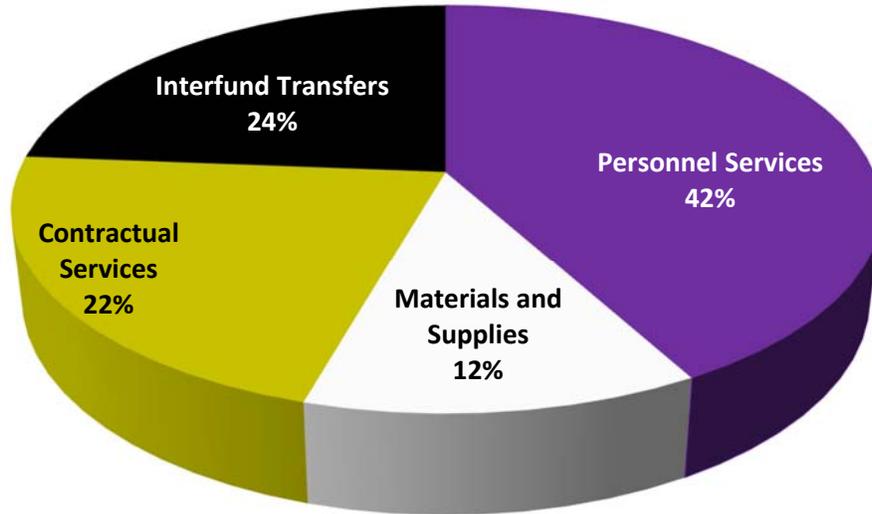


Expenditures. Significant features include the following:

- ❖ The proposed budget includes \$72,000 in Fuel, \$10,000 in Contractual Services, \$250,000 for

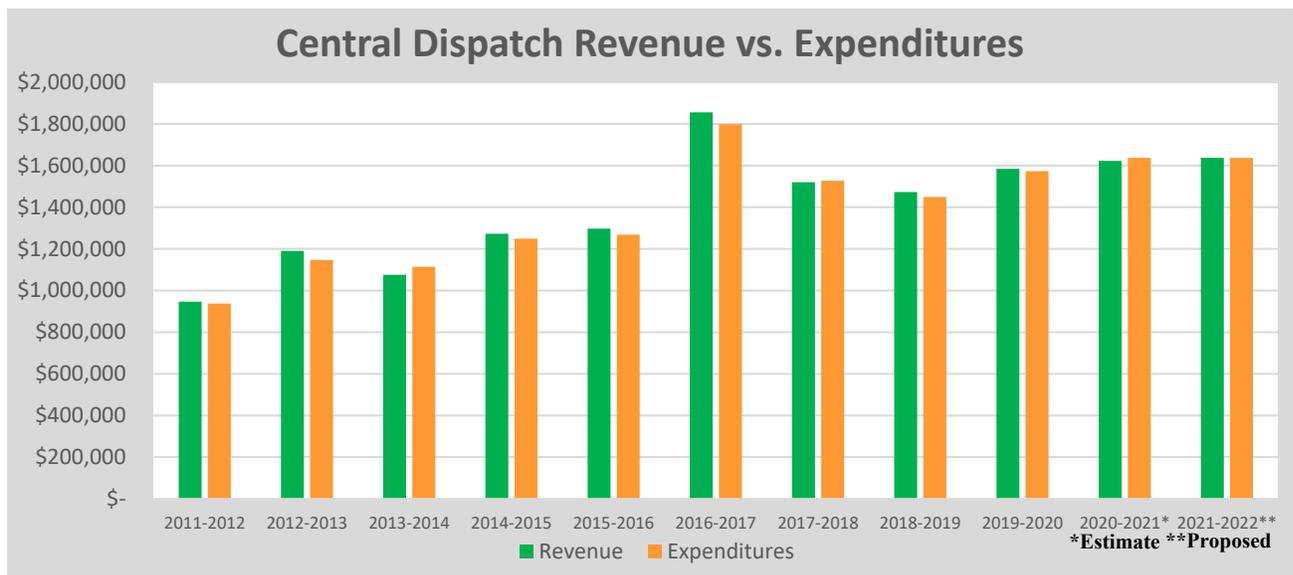
Waste Disposal, \$22,000 for Green Waste Disposal, and \$10,000 for Contingency. The Waste Disposal allocation has increased by 4% due to a consumer price index-triggered increase in the landfill contract. The proposed budget includes a \$100,000 transfer to the General Fund and a transfer to Equipment Replacement Fund-Solid Waste in the amount of \$300,000. This latter amount is necessary to fund the purchase of a garbage truck.

Solid Waste Fund Expenditures by Category

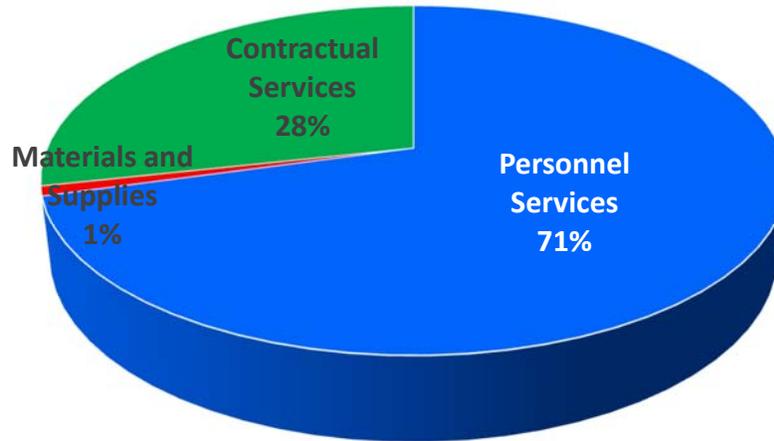


MCML CENTRAL DISPATCH FUND

- ❖ The proposed Central Dispatch Fund budget (\$1,637,183) increased by \$41,415 or 2.6% from the adopted FY 20-21 budget. The increase is due to salary adjustments following the 2021 salary survey to remain competitive with other entities, greater computer and software maintenance costs, and cybersecurity upgrades. In addition, the proposed budget includes additional dispatcher overtime to reflect the higher salaries.



Central Dispatch Fund Expenditures by Category



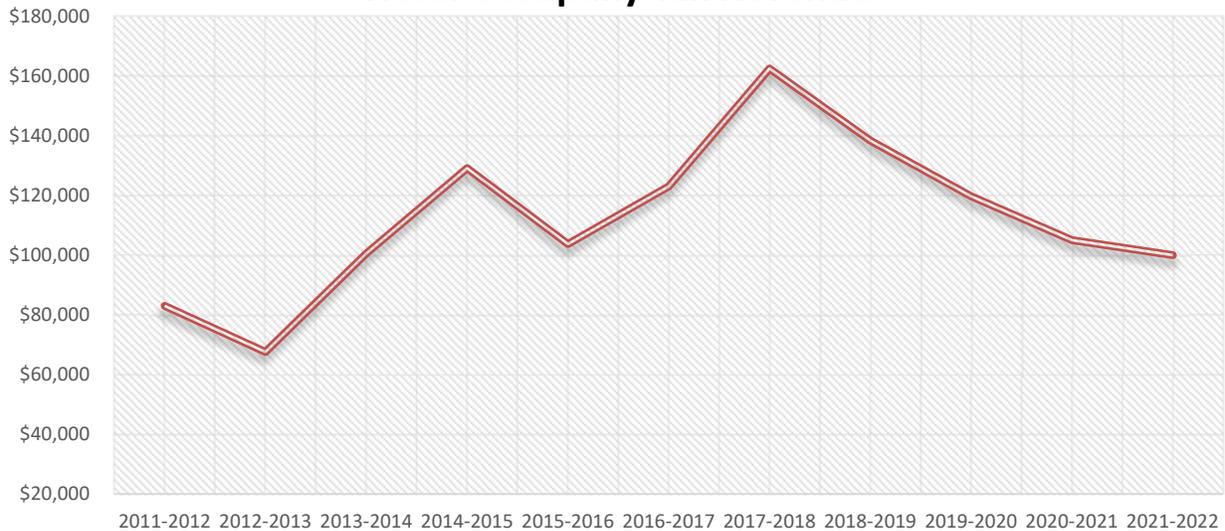
EQUIPMENT REPLACEMENT FUNDS

- ❖ The Equipment Replacement Fund-General Fund allocation of \$150,000 funds the purchase of three police detective units and a streets broom for the Streets Department.
- ❖ The Equipment Replacement Fund-Water & Sewer Fund allocation is \$0; there were no requested equipment replacement purchases.
- ❖ The Equipment Replacement Fund-Solid Waste allocation (\$370,000) funds the purchase of a garbage truck; the purchase will utilize \$70,000 from the Fund’s reserves.

OTHER FUNDS

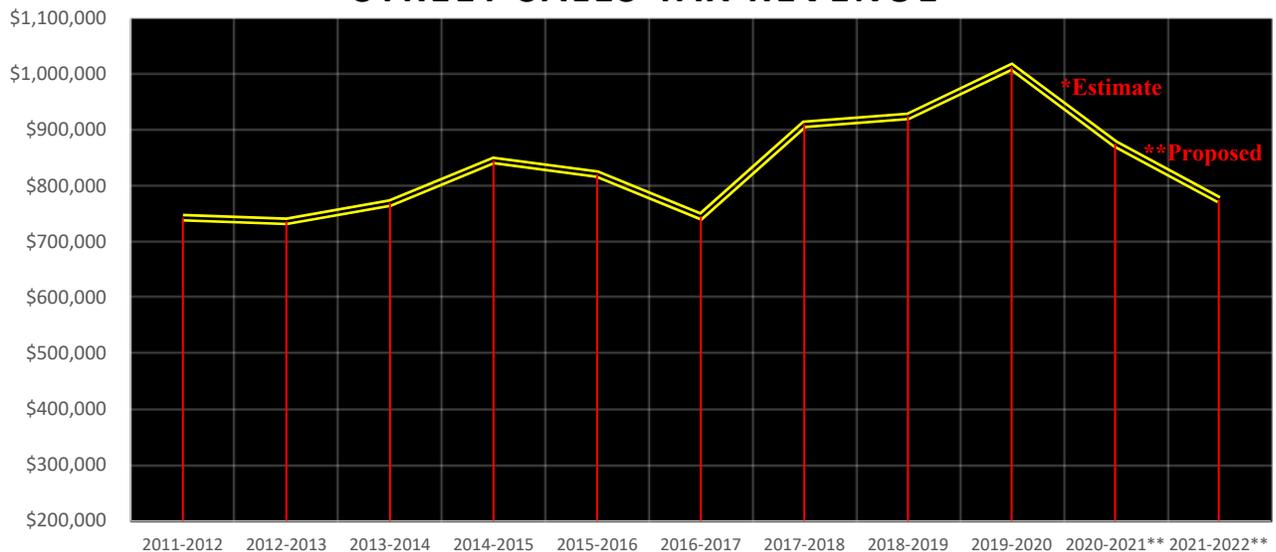
- ❖ The Capital Outlay Fund was created to allow for the expenditure of funds for capital projects, such as Beauxart Garden Road, City Hall, the Service Center, etc. Over the past several years, the City has deposited excess revenue, such as pipeline easement sale revenue, into this fund for future projects. The proposed FY 2021-2022 budget is \$0 but will be amended during the fiscal year for necessary capital projects to include flooring repairs at the Homer E. Nagel Public Safety Complex.
- ❖ The SSES Project Fund was created in order to allow for the expenditure of funds associated with on-going sanitary sewer system repairs and improvements in conjunction with TCEQ’s Sanitary Sewer Overflow Initiative. The proposed FY 2021-2022 budget is \$50,000, which includes funding for system testing/analysis and sewer line repair.
- ❖ The proposed FY 2021-2022 Hotel/Motel Fund budget is unbalanced with revenue totaling \$100,000 and expenditures equaling \$130,000. The budget reflects flat hotel occupancy tax revenue due to impact of the COVID-19 pandemic on the tourism industry, and expenditures are increased to fund the landscaping improvements and electrical repairs at Tex Ritter Park where the two museums are located. The City continues to work with the Nederland Chamber of Commerce to ensure compliance with Texas Tax Code Section 351 in regard to the expenditure of funds and reporting of expenses.

Hotel Occupancy Tax Revenue



- ❖ The proposed Street Improvement Fund budget allows for the collection and expenditure of funds from the City’s dedicated street maintenance sales tax. \$2,776,200 is allocated for street improvements and related contractual services. \$775,000 in sales tax revenue and \$1,200 in interest income represent the normal revenue; \$1,000,000 is transferred-in from the General Fund in a planned effort to reduce the fund balance; and \$1,000,000 is allocated from unspent funds that were transferred to the Street Improvement Fund from the General Fund prior to September 30, 2021. In 2019, Nederland voters re-authorized the collection and expenditure of this tax for the next four years.

STREET SALES TAX REVENUE



- ❖ The proposed Parks Special Fund budget facilitates the expenditure of funds (\$1,070,000) for parks and pool improvements, as well as community events, such as the 4th of July, Christmas on the Avenue, etc. Scheduled park and pool projects are new play equipment at 5th Street Park, a half-court basketball court at Cropo LeBlanc Park, a concrete parking lot at the Babe

Ruth fields, tennis court re-surfacing, parking lot/concrete drive repairs, and a new playground at Doornbos Park, and new fencing by the waterslide and the re-surfacing of the Nederland Swimming Pool deck. \$915,000 is transferred-in from the General Fund as a component of the planned effort to reduce the fund balance. \$220,000 of unspent funds were transferred to the Parks Special Fund from the General Fund prior to September 30, 2021.

NEDERLAND ECONOMIC DEVELOPMENT CORPORATION

❖ The Nederland Economic Development Corporation Board of Directors has proposed a balanced budget of \$903,136, an increase of \$37,279 or 4.31% from the adopted FY 20-21 budget. Significant features include a \$500,000 allocation for special programs, which includes incentives offered to local businesses. In addition, the budget includes funding for utilities and building maintenance following the NEDC Board of Director’s decision to purchase and office in their own building and rental property revenue following the decision to lease property purchased on Boston Avenue.

DEBT SERVICE

The debt service requirements for FY 2021-2022 are as follows:

Ad Valorem Taxes	\$2,022,273
Water and Sewer Revenues	<u>964,438</u>
Total	\$2,986,711

PERSONNEL

	COLA/ Steps	NPOA CBA Steps & COLA	IAFF CBA	Health & Dental Ins.	TMRS	Salary Survey Adjustments	New Position	Total
General Fund	128,013.24	46,673.44	28,953.17	19,883.95	46,140.45	62,184.37	78,108	+ 409,956.62
Water and Sewer Fund	31,544.54			-0.01	9,842.98	41,774.30		+ 83,161.81
Solid Waste Fund	160,34.67			-1,736.90	3,805.68	2,970.24		+ 21,073.69
Central Dispatch Fund	19,412.45			-10,910.14	2,439.20	30,519.22		+ 41,460.73
Total	+195,004.90	\$46,673.44	\$28,953.17	\$7,236.90	\$62,228.31	\$137,448.13	+78,108	+ 555,652.85

The proposed budget for FY 2021-2022 includes a 2% cost of living adjustment (COLA) for all full-time employees, which excluded police officers and firefighters whose salaries are covered by respective collective bargaining agreements (CBA). In addition, funds are allocated for the “steps” of all full-time employees who eligible for a “step” on the City’s General Wage Scale. Combined, the cost of the 2% COLA and steps across the General Fund, Water and Sewer Fund, Solid Waste Fund, and Central Dispatch Fund equals \$195,004.90.

The proposed budget allocates funds to meet the terms of the Nederland Police Officers Association’s collective bargaining agreement (\$46,673.44). The City and police union negotiated a new three-year CBA effective October 1, 2021. The CBA includes a 2% COLA, a salary adjustment for the assistant police chief position, which was determined following an assessment of the pay compared to other local entities, a residency incentive to own a home or rent in Nederland, an adjustment to the cell phone allowances, and an enhanced physical fitness incentive.

The proposed budget allocates funds to meet the terms of the International Association of Firefighters, Local 3339's collective bargaining agreement (\$28,953.17). The City and fire union negotiated a new five-year CBA effective October 1, 2021. The CBA includes a 2% COLA, salary adjustment for the firefighter, fire captain, and assistant fire chief positions, which was determined following an assessment of the pay compared to other local entities, a residency incentive to own a home or rent in Nederland, and an enhanced physical fitness incentive.

The City's health and dental insurance costs increased by \$7,236.90. Due to a successful year of claims, the City renewed the contract with its health insurance provider (Blue Cross/Blue Shield of Texas) and its dental insurance provider (United Health Care) with no rate increase for the renewals. However, employees made changes to dependent coverage selections, which resulted in the City's contribution and overall costs increasing.

Payments to the Texas Municipal Retirement System (TMRS) increased by \$62,228.31. Effective January 1, 2022, the City's contribution shall increase from 7.36% to 7.52% with employees' retirement benefits remaining the same; the contribution increase is likely due, in part, to the greater than normal number of retirements in recent years.

The proposed budget allocates funds for salary survey adjustments (\$137,448.13). In 2016, the City conducted its first employee compensation and benefits survey in over twenty years; the resulting salary survey adjustments were implemented beginning on October 1, 2016. Following the survey, the City Council agreed to complete a salary survey every five years to ensure pay remained competitive for recruitment and retention. Earlier this year, the City began the second salary survey; on June 14, 2021, the City Council approved salary survey adjustments that would be implemented over the next several years. The next phase of the recommended pay adjustments' implementation differs for the City's hourly and salaried employees:

- Hourly employees would be adjusted on October 1, 2021, in addition to the budgeted 2% cost of living adjustment; however, steps for these employees would be frozen during fiscal year 21-22; and
- Salaried employees would receive the 2% COLA on October 1, 2021. On April 1, 2022, salaried employees would receive the salary survey adjustment; however, no additional steps would be afforded to these employees during the fiscal year 21-22.

The proposed budget includes one new position – police officer (\$78,108). The Police Chief requested this new position to enhance the service of the Nederland Police Department, specifically to increase the number of detectives. Over the past ten years, five police officer positions have been added to the NPD, increasing the number of staff from 21 to 26, an increase of nearly 24%. However, the number of police detectives has remained the same for over 20 years. By adding a new police officer position, the Police Chief would appoint a new detective without impacting patrol operations and facilitate a vacant sergeant position being filled to oversee the detectives' division.

In the General Fund, the total costs for the 2% COLA and steps, the costs of the new collective bargaining agreements, the health and dental insurance costs, retirement system costs, salary survey adjustments, and the new position are \$409,957. In the Water & Sewer Fund, the total costs for the 2% COLA and steps, the health and dental insurance costs, retirement system costs,

and salary survey adjustments are \$83,162. In the Solid Waste Fund, the total costs for the 2% COLA and steps, the health and dental insurance costs, retirement system costs, and salary survey adjustments are \$21,074. In the Central Dispatch Fund, the total costs for the 2% COLA and steps, the health and dental insurance costs, retirement system costs, and salary survey adjustments are \$41,461. Combined, the total personnel costs adjustments equal \$555,653.

CONCLUSION

As you are aware, many cities throughout the nation, state, and region continue to encounter financial difficulties. Revenues have flattened, decreased, or increased lethargically while the costs and demands to provide services have continued to increase. Many affected local governments have addressed their budgetary shortfalls via personnel reductions and/or significant decreases in service delivery. The COVID-19 pandemic has further complicated matters with an unclear path to economic recovery. Unfortunately, the City of Nederland is neither unique nor isolated from the economic factors that impact municipal revenue sources. In responding to these conditions, management has undertaken budgetary efforts to promote greater financial efficiency and effectiveness. It is important to remember that many of the same economic conditions that influence the City also directly impact citizens/taxpayers themselves and, as such, recognition must be given to this circumstance when considering budgetary decisions.

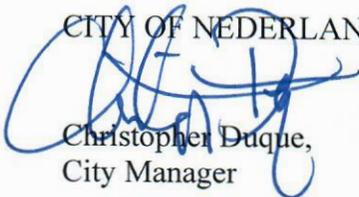
The proposed FY 2021-2022 Annual Budget attempts to minimize the impact of the current economic condition on City operations. Without question, service delivery within several areas has been and will continue to be moderately impacted as a result of monetary constraints. But the City's commitment to progress has not and will not waver during this difficult period by ignoring or postponing our community's needs. Instead, progress will continue while balancing the needs of the taxpayer and our employees. The City has placed considerable focus on public safety, street improvements, and strengthening the commitment to the quality of life.

As we look toward tomorrow, we must discover ways to focus on creating a future that will be more prosperous for Nederland. Years of investment—public and private, monetary and non-monetary, emotional and unemotional—have shaped our community and made Nederland a place one can be proud to live, visit, or do business in. It should be our goal to honor the history of our community and those investments made as we aspire to make the best Nederland possible.

In closing, I would like to especially thank Cheryl Dowden, Holly Guidry, Linda Tillotson, Joni Underwood, and each department head for their dedicated assistance in preparing the FY 2021-2022 budget. The staff and I look forward to working with the City Council and the community to meet the challenges of the fiscal year.

Respectfully submitted,

CITY OF NEDERLAND



Christopher Duque,
City Manager

ANNUAL BUDGET

FINANCIAL SUMMARIES

CITY OF NEDERLAND

ANNUAL BUDGET

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CITY OF NEDERLAND

ANNUAL BUDGET

CITY OF NEDERLAND BALANCE SHEET-ALL FUNDS AS OF JUNE 30, 2021

	General Fund	Debt Service Fund	Water & Sewer Funds	Solid Waste Fund	Street Improvement Fund	Equipment Replace. Funds
ASSETS						
Cash & Investments	\$23,175,043	\$224,492	\$11,254,884	\$2,908,002	\$3,675,848	\$2,048,189
Cash & Investments - Restricted			830,146			
Due (To)/From Other Funds	(2,167,873)	2,100,814				
Prepaid Expenses	73,545		536,920	53,312		1,466,056
Accounts Receivable	672,647	164,208	118,493	57,778	75,830	
Fixed Assets (Net)			29,287,971	757,539		
TOTAL ASSETS	\$21,753,362	\$2,489,514	\$42,028,414	\$3,776,631	\$3,751,678	\$3,514,245
LIABILITIES & FUND BALANCE						
Accounts Payable	\$670,803	\$0	\$1,039,699	\$216,217	\$5,670	\$0
Reserve for Taxes & Receivables	348,691	164,208				
TOTAL LIABILITIES	1,019,494	164,208	1,039,699	216,217	5,670	0
FUND BALANCE						
Fund Balance 10/01/20	16,376,524	189,875	41,757,732	3,782,992	3,799,092	3,790,757
Revenues	12,601,327	2,517,944	3,680,039	1,203,500	762,004	295,036
Expenditures	(8,243,983)	(382,513)	(4,449,056)	(1,426,078)	(815,088)	(571,548)
FUND BALANCE 6/30/21	20,733,868	2,325,306	40,988,715	3,560,414	3,746,008	3,514,245
TOTAL LIABILITIES & FUND BALANCE	\$21,753,362	\$2,489,514	\$42,028,414	\$3,776,631	\$3,751,678	\$3,514,245

ANNUAL BUDGET

Police Narcotics Fund	Court Technology Fund	Library Fund	Hotel/Motel Fund	Parks & Recreation Fund	Fire Dept Special Fund	Capital Outlay Funds	MCML Dispatch Fund
\$99,581	\$4,657	\$53,967 10,000	\$95,327	\$293,004	\$65,113	\$2,374,381	\$521,866
							887,808
\$99,581	\$4,657	\$63,967	\$95,327	\$293,004	\$65,113	\$2,374,381	\$1,409,674
\$2,542	\$0	\$537 43,995	\$975	\$128,250	\$3,260	\$39,853	\$75,683
2,542	0	44,532	975	128,250	3,260	39,853	75,683
104,617	5,452	39,044	101,095	255,944	85,762	2,793,348	1,250,179
5,758	6,156	36,351	55,451	42,000	29,791	219	1,264,736
(13,336)	(6,951)	(55,960)	(62,194)	(133,190)	(53,700)	(459,039)	(1,180,924)
97,039	4,657	19,435	94,352	164,754	61,853	2,334,528	1,333,991
\$99,581	\$4,657	\$63,967	\$95,327	\$293,004	\$65,113	\$2,374,381	\$1,409,674

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
ALL FUNDS SUMMARY
BUDGET FISCAL YEAR 2021-2022**

OPERATING FUNDS

	General Fund	Debt Service Fund	Water & Sewer Fund	SSES Project Fund	Solid Waste Fund	Equip. Replace. Funds
REVENUES:						
Taxes	\$11,172,081	\$2,022,273				
License & Permits	131,100					
Intergovernmental	220,000					
Charges for Service	110,500		5,501,000		1,674,628	
Fines & Forfeitures	225,000					
Miscellaneous	100,000		35,038		10,250	
Donations						
Transfers-In	485,000	964,438		50,000		520,000
TOTAL	12,443,681	2,986,711	5,536,038	50,000	1,684,878	520,000
APPROPRIATIONS:						
General Administration	1,448,448					
Fire Department	2,103,641					
Police Department	4,632,259					80,000
Public Services	2,129,423		4,101,600	50,000	1,284,878	440,000
Parks & Recreation	702,813					
Library	658,097					
Other Requirements	554,000					
Debt Service		2,986,711				
Transfers-Out	2,090,000		1,434,438		400,000	
TOTAL	14,318,681	2,986,711	5,536,038	50,000	1,684,878	520,000
CHANGE IN FUND BALANCE	(\$1,875,000)	\$0	\$0	\$0	\$0	\$0

ANNUAL BUDGET

SPECIAL FUNDS							AGENCY FUND	
Police Narcotics Fund	Library Fund	Hotel/ Motel Fund	Fire Dept Fund	Parks & Rec. Spec. Fund	Court Tech. Fund	Street Improv. Fund	MCML Dispatch Fund	Memo Total
		\$100,000				\$775,000		\$14,069,354
35,000							1,637,183	131,100
								1,892,183
								7,286,128
					6,000			231,000
400	5,000					1,200		151,888
	66,500		25,000	10,000				101,500
				915,000		1,000,000		3,934,438
35,400	71,500	100,000	25,000	925,000	6,000	1,776,200	1,637,183	27,797,591
							659,783	2,108,231
			25,000					2,128,641
25,400					6,000		977,400	5,721,059
						2,776,200		10,782,101
		130,000		1,070,000				1,902,813
	102,800							760,897
								554,000
								2,986,711
10,000								3,934,438
35,400	102,800	130,000	25,000	1,070,000	6,000	2,776,200	1,637,183	30,878,891
\$0	(\$31,300)	(\$30,000)	\$0	(\$145,000)	\$0	(\$1,000,000)	\$0	(\$3,081,300)

CITY OF NEDERLAND

ANNUAL BUDGET

CONSOLIDATED STATEMENT FISCAL YEAR 2021-2022

	Beginning Fund Balance	FY21-22 Revenue	FY21-22 Expenditures	Ending Fund Balance
FUND				
General Fund	\$15,288,543	\$12,443,681	\$14,318,681	\$13,413,543
Street Improvement Fund	3,799,092	1,776,200	2,776,200	2,799,092
Water & Sewer Fund	5,158,308	5,536,038	5,536,038	5,158,308
SSES Project Fund	543,777	50,000	50,000	543,777
Solid Waste Fund	2,867,550	1,684,878	1,684,878	2,867,550
Equip. Replacement-General	2,350,362	175,000	150,000	2,375,362
Equip. Replacement-W & S	302,933	45,000	-	347,933
Equip. Replacement-Solid Waste	948,454	300,000	370,000	878,454
Police Narcotic Fund	104,617	35,400	35,400	104,617
Library Special Fund	41,300	71,500	102,800	10,000
Court Technology Fund	5,452	6,000	6,000	5,452
Hotel/Motel Fund	99,773	100,000	130,000	69,773
Fire Department Special Fund	80,762	25,000	25,000	80,762
Parks & Recreation Spec. Fund	255,944	925,000	1,070,000	110,944
MCML Central Dispatch Fund	356,837	1,637,183	1,637,183	356,837
Debt Service Fund	189,875	2,986,711	2,986,711	189,875
	\$32,393,579	\$27,797,591	\$30,878,891	\$29,312,279

ANNUAL BUDGET

SUMMARY OF EXPENDITURES ALL FUNDS FISCAL YEAR 2021-2022

FUND	PERSONNEL	MATERIALS	CONTRACTUAL	CAPITAL	TRANSFERS	TOTAL
	SERVICES	& SUPPLIES	SERVICES			
General Fund	\$8,737,225	\$532,885	\$2,558,571	\$400,000	\$2,090,000	\$14,318,681
Street Improvement Fund	0	0	0	2,776,200	0	2,776,200
Water & Sewer Fund	2,132,050	610,170	1,342,850	16,530	1,434,438	5,536,038
SSES Project Fund	0	0	50,000	0	0	50,000
Solid Waste Fund	707,638	209,050	368,190	0	400,000	1,684,878
Equip. Replacement-General	0	0	0	150,000	0	150,000
Equip. Replacement-W & S	0	0	0	0	0	0
Equip. Replacement-Solid Waste	0	0	0	370,000	0	370,000
Police Narcotic Fund	4,000	12,400	9,000	0	10,000	35,400
Library Special Fund	0	78,800	24,000	0	0	102,800
Court Technology Fund	0	0	6,000	0	0	6,000
Hotel/Motel Fund	0	0	105,000	25,000	0	130,000
Fire Department Special Fund	0	13,000	12,000	0	0	25,000
Parks & Recreation Special Fund	0	10,000	25,000	1,035,000	0	1,070,000
MCML Central Dispatch Fund	1,156,739	14,550	465,894	0	0	1,637,183
Debt Service Fund	0	0	2,986,711	0	0	2,986,711
	\$12,737,652	\$1,480,855	\$7,953,216	\$4,772,730	\$3,934,438	\$30,878,891

ANNUAL BUDGET

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ANNUAL BUDGET

GENERAL FUND

CITY OF NEDERLAND

ANNUAL BUDGET

GENERAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

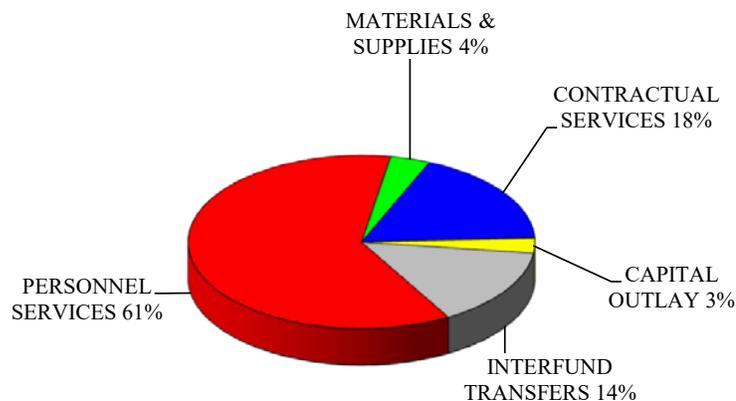
	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
REVENUES			
Current Taxes	\$4,490,000	\$4,943,825	\$4,648,081
Delinquent Taxes	69,000	42,806	54,000
Industrial In-Lieu-of Tax Payments	2,025,000	3,215,618	2,325,000
Sales Tax	2,950,000	3,042,093	3,100,000
Taxes P&I	55,900	54,480	55,000
Occupational Taxes & Licenses	6,975	6,837	6,100
Franchise Fees	990,000	287,556	990,000
Federal Grant Revenue	0	4,325	0
State Grant Funds	0	177	0
School Contribution	217,025	142,171	220,000
Inspection Fees	123,000	165,489	125,000
Pool & Recreation Bldg. Fees	96,000	27,813	96,000
Donations	0	450	0
Fines & Court Costs	220,000	252,256	220,000
Library Fees	17,000	6,623	12,000
Animal Control Fees	4,500	1,594	2,500
Court Bldg Security Fees	4,800	7,104	5,000
Time Payment Reimbursement Fee	0	4,285	0
Interest Income	120,000	7,249	25,000
Miscellaneous Revenue	71,000	146,076	75,000
Transfers In	485,000	242,500	485,000
TOTAL REVENUES	11,945,200	12,601,327	12,443,681
EXPENDITURES			
Personnel Services	8,313,040	5,948,175	8,737,225
Materials & Supplies	531,460	247,268	532,885
Contractual Services	2,508,681	1,677,987	2,558,571
Capital Outlay	275,000	168,053	400,000
Transfers Out	405,000	202,500	2,090,000
TOTAL EXPENDITURES	12,033,181	8,243,983	14,318,681
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(\$87,981)	\$4,357,344	(\$1,875,000)

CITY OF NEDERLAND

ANNUAL BUDGET

GENERAL FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2021-2022

DEPARTMENT	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
City Council	\$20,654	\$200	\$2,500	\$0	\$0	\$23,354
Legal	50	300	82,880	0	0	83,230
City Manager	448,410	4,750	73,760	0	0	526,920
Finance	261,652	4,500	149,925	0	0	416,077
Personnel	240,782	7,210	88,075	0	0	336,067
Civil Service	0	600	3,550	0	0	4,150
City Hall	0	4,150	54,500	0	0	58,650
Police	3,717,178	106,450	808,631	0	0	4,632,259
Property Maintenance	35,215	3,975	22,250	0	0	61,440
Emergency Management	0	2,500	69,100	0	0	71,600
Fire	1,792,341	68,650	152,400	0	0	2,013,391
Fire Department Volunteers	650	0	18,000	0	0	18,650
Inspections	208,590	10,200	31,150	0	0	249,940
Code Enforcement	76,226	3,050	26,950	0	0	106,226
Public Works Admin.	269,657	8,400	89,000	0	0	367,057
Street Department	726,573	159,300	39,600	275,000	0	1,200,473
Animal Control	121,157	4,400	18,730	0	0	144,287
Parks & Recreation	471,663	104,750	126,400	0	0	702,813
Library	346,427	39,500	147,170	125,000	0	658,097
Other Requirements	0	0	554,000	0	2,090,000	2,644,000
	\$8,737,225	\$532,885	\$2,558,571	\$400,000	\$2,090,000	\$14,318,681



ANNUAL BUDGET

CITY COUNCIL

The City Council consists of the Mayor and four Council members and is the elected governing body of the City of Nederland. The Mayor and Council members are elected at large and each Council member serves in one of four municipal districts. Each Council member must reside in the ward they represent. The Mayor and Council members serve staggered three-year terms and are not restricted on the number of times they may run for office. Staff assistance to the City Council is provided through the Office of the City Manager.

ANNUAL BUDGET

SUMMARY

General Fund City Council

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$20,620	\$15,467	\$20,654
6200	Materials & Supplies	200	21	200
6300	Contractual Services	3,000	0	2,500
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$23,820</u></u>	<u><u>\$15,488</u></u>	<u><u>\$23,354</u></u>

Schedule of Personnel

**Number of
Pay Grade**

**Number of
Positions**

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: City Council - 01-11-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$19,120	\$14,340	\$19,120
Social Security	6126	1,466	1,097	1,500
Worker's Compensation	6128	34	30	34
Total		20,620	15,467	20,654
MATERIALS & SUPPLIES				
General Office Supplies	6210	100	21	100
Supplies/Minor Tools & Equipment	6265	100	0	100
Total		200	21	200
CONTRACTUAL SERVICES				
Training & Travel	6333	3,000	0	2,500
Total		3,000	0	2,500
TOTALS		\$23,820	\$15,488	\$23,354

ANNUAL BUDGET

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CITY OF NEDERLAND

ANNUAL BUDGET

LEGAL

The City Attorney is appointed by the City Council and is the legal advisor for the City Council and all other City officers, departments, and officials. The City Judge is appointed by the City Council and operates Municipal Court.

ANNUAL BUDGET

SUMMARY

General Fund Legal

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$50	\$43	\$50
6200	Materials & Supplies	300	0	300
6300	Contractual Services	80,700	53,175	82,880
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$81,050</u></u>	<u><u>\$53,218</u></u>	<u><u>\$83,230</u></u>

Schedule of Personnel

**Number of
Pay Grade**

**Number of
Positions**

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Legal - 01-12-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Worker's Compensation	6128	\$50	\$43	\$50
Total		50	43	50
MATERIALS & SUPPLIES				
Books & Publications	6212	300	0	300
Total		300	0	300
CONTRACTUAL SERVICES				
Legal Services	6313	55,700	37,128	57,240
Training & Travel	6333	500	0	500
Court Costs, Jury Fees	6372	400	0	400
City Judge	6374	24,100	16,047	24,740
Total		80,700	53,175	82,880
TOTALS		\$81,050	\$53,218	\$83,230

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

CITY MANAGER

The City Manager is appointed and is responsible to the Mayor and City Council. He is the Chief Administrative Officer of the City. The City Manager oversees personnel, develops the proposed budget, proposes policy alternatives and is generally responsible for the implementation of policies and programs proposed by the City Council. The City Clerk is appointed by the City Council.

ANNUAL BUDGET

SUMMARY

General Fund City Manager

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$436,945	\$311,219	\$448,410
6200	Materials & Supplies	5,250	2,315	4,750
6300	Contractual Services	80,000	27,917	73,760
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$522,195</u>	<u>\$341,451</u>	<u>\$526,920</u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

City Manager	132	1
City Clerk	117	1
Executive Secretary	114	1
Total		3

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: City Manager - 01-13-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$341,415	\$246,638	\$350,169
Longevity	6113	2,064	1,520	2,208
Extra Help	6115	3,000	0	3,000
Group Insurance	6121	38,785	27,878	38,824
TMRS	6124	24,516	18,728	26,358
Social Security	6126	26,506	15,882	27,186
Worker's Compensation	6128	659	573	665
Total		436,945	311,219	448,410
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	1,066	3,000
Books & Publications	6212	750	614	750
Miscellaneous Supplies	6220	1,000	635	1,000
Total		5,250	2,315	4,750
CONTRACTUAL SERVICES				
Postage & Freight	6332	1,200	237	1,000
Training & Travel	6333	5,000	293	5,000
Advertising/Publication	6337	8,000	9,341	10,000
Insurance-General	6341	550	389	510
Vehicle & Equipment R & M	6355	250	0	250
Dues & Memberships	6377	11,500	9,091	11,000
Contractual Services	6393	40,000	6,601	31,000
Election Services	6395	13,500	1,965	15,000
Total		80,000	27,917	73,760
TOTALS		\$522,195	\$341,451	\$526,920

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

FINANCE DEPARTMENT

The Finance Department is responsible for all financial administration, accounting, and reporting services for the City. Transactions relating to purchasing, accounts payable, accounts receivable, payroll, benefit reporting, and cash management are processed by this department. This department also provides statistical reporting and related services to individual City departments and to the City Council.

ANNUAL BUDGET

SUMMARY

**General Fund
Finance Department**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$247,880	\$187,531	\$261,652
6200	Materials & Supplies	4,500	1,958	4,500
6300	Contractual Services	130,950	107,324	149,925
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$383,330</u></u>	<u><u>\$296,813</u></u>	<u><u>\$416,077</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Director of Finance/Assistant City Manager	127	1
Accounting Assistant	108	1
Total		2

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Finance - 01-15-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$194,770	\$147,781	\$205,195
Longevity	6113	1,440	1,024	1,536
Group Insurance	6121	23,215	16,722	23,255
TMRS	6124	13,072	11,129	15,464
Social Security	6126	15,010	10,551	15,815
Worker's Compensation	6128	373	324	387
Total		247,880	187,531	261,652
MATERIALS & SUPPLIES				
General Office Supplies	6210	4,000	1,646	4,000
Books & Publications	6212	500	312	500
Total		4,500	1,958	4,500
CONTRACTUAL SERVICES				
Auditing & Accounting	6311	40,000	39,669	41,000
Postage & Freight	6332	1,800	1,118	1,800
Training & Travel	6333	5,000	1,524	5,000
Advertising/Publication	6337	1,000	0	1,000
Insurance-General	6341	350	285	325
Dues & Memberships	6377	800	485	800
Contractual Services	6393	82,000	64,243	100,000
Total		130,950	107,324	149,925
TOTALS		\$383,330	\$296,813	\$416,077

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

PERSONNEL DEPARTMENT

The Personnel Department is responsible for various functions throughout the City. These functions include personnel, risk management, and employee benefits. This department is responsible for providing the City Manager with needed reports and statistical data. This department is also responsible for the various functions in the Civil Service Commission as implemented in accordance with *Texas Local Government Code Chapter 143* regulating Municipal Civil Service.

ANNUAL BUDGET

SUMMARY

General Fund Personnel

CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100 Personnel Services	\$223,469	\$164,390	\$240,782
6200 Materials & Supplies	7,210	1,251	7,210
6300 Contractual Services	84,250	48,993	88,075
6700 Capital Outlay	0	0	0
Total	\$314,929	\$214,634	\$336,067

Schedule of Personnel	Number of Pay Grade	Number of Positions
Human Resources Director/Deputy City Manager	125	1
Administrative Secretary	107	1
Total		2

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Personnel - 01-16-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$177,685	\$130,984	\$187,286
Overtime	6111	100	0	100
Longevity	6113	1,104	780	1,200
Extra Help	6115	1,000	259	4,700
Group Insurance	6121	16,708	12,051	18,242
TMRS	6124	12,768	9,924	14,106
Social Security	6126	13,762	10,095	14,786
Worker's Compensation	6128	342	297	362
Total		223,469	164,390	240,782
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,000	736	3,000
Books & Publications	6212	150	76	150
Foods	6236	560	248	560
Special Program Supplies	6243	3,500	191	3,500
Total		7,210	1,251	7,210
CONTRACTUAL SERVICES				
Consultant Services	6312	29,500	20,153	29,500
Medical Svcs. and Pre-Employ.	6314	8,500	7,942	12,250
Postage & Freight	6332	450	414	450
Training & Travel	6333	3,000	230	3,000
Advertising/Publication	6337	1,000	130	1,000
Printing & Binding	6338	750	720	750
Insurance-General	6341	350	234	325
Unemployment Reimbursement	6347	7,000	3,634	7,000
Dues & Memberships	6377	700	768	800

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Personnel - 01-16-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Contractual Services	6393	20,000	8,598	20,000
Special Programs	6400	13,000	6,170	13,000
Total		84,250	48,993	88,075
TOTALS		<u><u>\$314,929</u></u>	<u><u>\$214,634</u></u>	<u><u>\$336,067</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

**General Fund
Civil Service**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	600	0	600
6300	Contractual Services	3,550	0	3,550
6700	Capital Outlay	0	0	0
	Total	\$4,150	\$0	\$4,150

Schedule of Personnel	Number of Pay Grade	Number of Positions
-----------------------	------------------------	------------------------

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Civil Service - 01-16-01

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
MATERIALS & SUPPLIES				
General Office Supplies	6210	\$100	\$0	\$100
Books & Publications	6212	500	0	500
Total		600	0	600
CONTRACTUAL SERVICES				
Consultant Services	6312	900	0	900
Medical Svcs. and Pre-Employ.	6314	750	0	750
Reimbursement	6317	50	0	50
Training & Travel	6333	1,500	0	1,500
Advertising/Publication	6337	150	0	150
Dues & Memberships	6377	200	0	200
Total		3,550	0	3,550
TOTALS		<u>\$4,150</u>	<u>\$0</u>	<u>\$4,150</u>

CITY OF NEDERLAND

ANNUAL BUDGET

CITY HALL

The City Hall Department is created to track costs associated with the maintenance and operation of the City Hall Building along with the maintenance of all equipment and fixtures throughout the facility.

ANNUAL BUDGET

SUMMARY

**General Fund
City Hall**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	4,450	1,908	4,150
6300	Contractual Services	65,850	40,879	54,500
6700	Capital Outlay	0	0	0
	Total	\$70,300	\$42,787	\$58,650

Schedule of Personnel	Number of Pay Grade	Number of Positions
-----------------------	------------------------	------------------------

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: City Hall - 01-19-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
MATERIALS & SUPPLIES				
General Office Supplies	6210	\$750	\$716	\$750
Miscellaneous Supplies	6220	1,000	595	1,000
Foods	6236	500	89	400
Supplies/Minor Tools & Equipment	6265	2,200	508	2,000
Total		4,450	1,908	4,150
CONTRACTUAL SERVICES				
Telephone	6331	6,500	5,617	7,500
Insurance-General	6341	29,850	14,845	17,000
Electricity	6348	8,000	3,061	8,000
Natural Gas	6349	2,000	1,314	2,000
Bldg/Structure Improvements	6350	2,000	2,179	2,000
Fixed Plant & Equipment R & M	6351	7,000	6,713	7,000
Rental Equipment	6366	3,000	1,570	3,000
Janitorial Services	6380	7,500	5,580	8,000
Total		65,850	40,879	54,500
TOTALS		\$70,300	\$42,787	\$58,650

ANNUAL BUDGET

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ANNUAL BUDGET

POLICE DEPARTMENT

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

ANNUAL BUDGET

SUMMARY

General Fund Police Department

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$3,461,957	\$2,498,385	\$3,717,178
6200	Materials & Supplies	106,450	57,801	106,450
6300	Contractual Services	787,115	573,364	808,631
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	\$4,355,522	\$3,129,550	\$4,632,259

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief of Police	127	1
Assistant Police Chief	CB	1
Police Sergeant	CB	6
Police Officer	CB	21
Court Administrator	108	1
Administrative Secretary	107	1
Department Clerk	106	1
Total		32

CB - Collective Bargaining

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Police - 01-21-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$2,321,512	\$1,683,171	\$2,511,247
Overtime	6111	210,000	139,817	215,000
Longevity	6113	14,448	9,976	15,360
Extra Help	6115	52,000	45,774	52,000
Certification Pay	6116	64,620	42,016	64,320
Group Insurance	6121	358,766	253,321	376,207
TMRS	6124	186,330	140,434	209,883
Social Security	6126	203,687	139,891	218,631
Worker's Compensation	6128	50,594	43,985	54,530
Total		3,461,957	2,498,385	3,717,178
MATERIALS & SUPPLIES				
General Office Supplies	6210	11,000	8,510	11,000
Books & Publications	6212	750	0	750
Miscellaneous Supplies	6220	7,000	2,962	7,000
Motor Vehicle Fuel	6222	45,000	26,283	45,000
Wearing Apparel	6231	24,000	11,330	24,000
Foods	6236	1,200	514	1,200
Supplies/Minor Tools & Equipment	6265	15,000	6,673	15,000
Safety Equipment	6274	2,500	1,529	2,500
Total		106,450	57,801	106,450
CONTRACTUAL SERVICES				
Computer System	6315	12,000	9,448	12,000
Telephone	6331	10,000	4,435	9,000
Postage & Freight	6332	7,000	3,457	7,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Police - 01-21-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Training & Travel	6333	8,000	5,364	8,000
Insurance-General	6341	39,000	32,914	37,000
Insurance Motor Equipment	6343	12,000	13,445	15,000
Electricity	6348	18,000	10,408	18,000
Bldg/Structure Improvements	6350	4,000	0	4,000
Fixed Plant & Equipment R & M	6351	6,000	2,969	6,000
Vehicle & Equipment R & M	6355	25,000	9,835	25,000
Dues & Memberships	6377	2,500	1,020	2,500
Janitorial Services	6380	5,200	3,768	5,200
Prisoner Costs	6384	25,000	10,313	25,000
Contractual Services	6393	40,000	35,908	46,000
Special Programs	6400	2,000	1,519	2,000
Contribution - Central Dispatch	6406	571,415	428,561	586,931
Total		787,115	573,364	808,631
TOTALS		<u>\$4,355,522</u>	<u>\$3,129,550</u>	<u>\$4,632,259</u>

ANNUAL BUDGET

SUMMARY

General Fund Property Maintenance

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$33,731	\$8,647	\$35,215
6200	Materials & Supplies	4,000	1,148	3,975
6300	Contractual Services	16,500	14,724	22,250
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$54,231</u>	<u>\$24,519</u>	<u>\$61,440</u>

Schedule of Personnel

**Number of
Pay Grade**

**Number of
Positions**

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Property Maintenance - 01-21-01

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Overtime	6111	\$4,000	\$2,029	\$6,000
Extra Help	6115	26,000	5,049	26,000
TMRS	6124	500	225	0
Social Security	6126	2,295	530	2,295
Worker's Compensation	6128	936	814	920
Total		33,731	8,647	35,215
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	2,500	1,107	2,500
Motor Vehicle Supplies	6258	250	7	225
Supplies/Minor Tools & Equipment	6265	1,250	34	1,250
Total		4,000	1,148	3,975
CONTRACTUAL SERVICES				
Insurance Motor Equipment	6343	1,500	1,430	1,500
Vehicle & Equipment R & M	6355	1,000	0	750
Contractual Services	6393	14,000	13,294	20,000
Total		16,500	14,724	22,250
TOTALS		\$54,231	\$24,519	\$61,440

ANNUAL BUDGET

SUMMARY

**General Fund
Emergency Management**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF June 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	2,500	9,091	2,500
6300	Contractual Services	68,000	44,133	69,100
6700	Capital Outlay	0	0	0
	Total	\$70,500	\$53,224	\$71,600

Schedule of Personnel	Number of Pay Grade	Number of Positions
-----------------------	------------------------	------------------------

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Emergency Management - 01-21-02

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	\$2,500	\$9,091	\$2,500
Total		2,500	9,091	2,500
CONTRACTUAL SERVICES				
Training & Travel	6333	3,000	0	3,000
Insurance-General	6341	0	966	1,100
Contractual Services	6393	65,000	43,167	65,000
Total		68,000	44,133	69,100
TOTALS		\$70,500	\$53,224	\$71,600

ANNUAL BUDGET

FIRE DEPARTMENT

The Fire Department provides firefighting and rescue services to the City and the surrounding areas. Throughout the year, the Fire Department conducts fire prevention programs, first aid classes, and cooperates in local service projects. Special training has also prepared the Fire Department to respond effectively during natural disasters and during area emergencies such as hazardous material incidents.

ANNUAL BUDGET

SUMMARY

General Fund Fire Department

CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100 Personnel Services	\$1,698,176	\$1,297,757	\$1,792,341
6200 Materials & Supplies	69,150	37,230	68,650
6300 Contractual Services	143,550	92,953	152,400
6700 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u><u>\$1,910,876</u></u>	<u><u>\$1,427,940</u></u>	<u><u>\$2,013,391</u></u>

Schedule of Personnel	Number of	Number of Pay Grade	Number of Positions
Fire Chief/Fire Marshal		126	1
Assistant Fire Chief		CB	1
Fire Captain		CB	3
Fire Fighter		CB	11
Total			16

CB - Collective Bargaining

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Fire Department - 01-22-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$1,161,506	\$887,886	\$1,238,585
Overtime	6111	96,400	82,545	100,000
Longevity	6113	11,424	8,276	12,192
Certification Pay	6116	29,700	19,794	26,400
Group Insurance	6121	177,029	125,488	175,272
TMRS	6124	92,718	74,521	103,013
Social Security	6126	99,376	73,146	105,354
Worker's Compensation	6128	30,023	26,101	31,525
Total		1,698,176	1,297,757	1,792,341
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,700	1,025	2,700
Books & Publications	6212	1,850	1,651	1,850
Miscellaneous Supplies	6220	7,500	5,307	6,000
Motor Vehicle Fuel	6222	12,000	7,385	13,000
Wearing Apparel	6231	10,000	8,569	10,000
Foods	6236	2,400	1,069	2,400
Signs & Markers	6240	500	0	500
Special Program Supplies	6243	1,200	0	1,200
Motor Vehicle Supplies	6258	1,000	557	1,000
Supplies/Minor Tools & Equipment	6265	30,000	11,667	30,000
Total		69,150	37,230	68,650

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Fire Department - 01-22-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Laboratory Testing	6324	500	0	500
Telephone	6331	8,000	4,039	7,000
Postage & Freight	6332	200	0	200
Training & Travel	6333	12,000	5,538	15,000
Insurance-General	6341	26,550	21,711	24,000
Insurance Motor Equipment	6343	14,200	13,990	15,000
Electricity	6348	11,000	7,266	11,000
Natural Gas	6349	3,000	1,673	3,000
Bldg/Structure Improvements	6350	4,000	4,252	10,000
Fixed Plant & Equipment R & M	6351	4,000	3,820	6,000
Vehicle & Equipment R & M	6355	50,000	24,845	50,000
Rental Equipment	6366	4,000	1,597	4,000
Dues & Memberships	6377	1,500	1,331	1,700
Janitorial Services	6380	3,600	2,631	4,000
Contractual Services	6393	1,000	260	1,000
Total		143,550	92,953	152,400
TOTALS		<u>\$1,910,876</u>	<u>\$1,427,940</u>	<u>\$2,013,391</u>

ANNUAL BUDGET

SUMMARY

**General Fund
Fire Department Volunteers**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$650	\$565	\$650
6200	Materials & Supplies	0	0	0
6300	Contractual Services	18,000	11,639	18,000
6700	Capital Outlay	0	0	0
	Total	\$18,650	\$12,204	\$18,650

Schedule of Personnel	Number of Pay Grade	Number of Positions
-----------------------	------------------------	------------------------

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Fire Department Volunteers- 01-22-01

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Worker's Compensation	6128	\$650	\$565	\$650
Total		650	565	650
CONTRACTUAL SERVICES				
Volunteer Promotional Services	6385	4,800	1,739	4,800
Contractual Services	6393	13,200	9,900	13,200
Total		18,000	11,639	18,000
TOTALS		\$18,650	\$12,204	\$18,650

ANNUAL BUDGET

INSPECTIONS DEPARTMENT

The Inspections Department is responsible for the enforcement of regulatory ordinances relating to the construction, renovation, and maintenance of buildings and structures within the City.

ANNUAL BUDGET

SUMMARY

General Fund Inspections

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$198,984	\$146,199	\$208,590
6200	Materials & Supplies	10,700	3,957	10,200
6300	Contractual Services	29,160	13,271	31,150
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$238,844</u>	<u>\$163,427</u>	<u>\$249,940</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief Building Official	121	1
Administrative Secretary	107	1
Total		2

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Inspections - 01-24-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$145,996	\$107,105	\$153,761
Overtime	6111	500	0	500
Longevity	6113	1,296	960	1,392
Extra Help	6115	10,000	7,805	10,000
Group Insurance	6121	18,046	13,072	18,082
TMRS	6124	10,549	8,130	11,643
Social Security	6126	12,071	8,670	12,672
Worker's Compensation	6128	526	457	540
Total		198,984	146,199	208,590
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,000	1,957	5,000
Books & Publications	6212	1,500	0	1,500
Motor Vehicle Fuel	6222	1,200	438	1,200
Motor Vehicle Supplies	6258	500	108	500
Equipment Maint. & Repair	6270	2,500	1,454	2,000
Total		10,700	3,957	10,200
CONTRACTUAL SERVICES				
Reimbursement	6317	750	70	750
Telephone	6331	1,000	1,891	2,500
Postage & Freight	6332	750	150	750
Training & Travel	6333	2,500	140	2,500
Insurance-General	6341	1,200	1,486	1,700
Insurance Motor Equipment	6343	610	503	600
Bldg/Structure Improvements	6350	0	1,788	0
Dues & Memberships	6377	800	757	800

ANNUAL BUDGET

FUND:

General

FISCAL YEAR: 2021-2022

DEPARTMENT:

Inspections - 01-24-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Janitorial Services	6380	5,550	4,140	5,550
Contractual Services	6393	16,000	2,346	16,000
Total		29,160	13,271	31,150
TOTALS		\$238,844	\$163,427	\$249,940

ANNUAL BUDGET

CODE ENFORCEMENT

Code Enforcement is responsible for enforcing the City's existing Codes, such as weedy lots, junked vehicles, illegal dumping, etc., the International Property Maintenance Code, and solid waste regulations. This service is necessary to protect Nederland neighborhoods and business districts.

ANNUAL BUDGET

SUMMARY

General Fund Code Enforcement

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$74,647	\$53,870	\$76,226
6200	Materials & Supplies	3,300	741	3,050
6300	Contractual Services	26,450	12,069	26,950
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$104,397</u></u>	<u><u>\$66,680</u></u>	<u><u>\$106,226</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Code Enforcement Officer	108	1
Total		1

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Code Enforcement - 01-25-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$57,243	\$41,170	\$58,389
Overtime	6111	100	0	100
Longevity	6113	336	244	384
Group Insurance	6121	8,206	5,942	8,211
TMRS	6124	4,117	3,117	4,404
Social Security	6126	4,412	3,194	4,504
Worker's Compensation	6128	233	203	234
Total		74,647	53,870	76,226
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,400	499	2,200
Motor Vehicle Fuel	6222	800	235	750
Motor Vehicle Supplies	6258	100	7	100
Total		3,300	741	3,050
CONTRACTUAL SERVICES				
Recording Fees	6318	4,500	1,858	3,500
Telephone	6331	1,000	1,460	2,000
Postage & Freight	6332	1,000	559	1,000
Training & Travel	6333	1,200	75	1,200
Insurance-General	6341	1,000	1,387	1,500
Insurance Motor Equipment	6343	550	366	550
Fixed Plant & Equipment R & M	6351	0	270	0
Vehicle & Equipment R & M	6355	200	445	200
Contractual Services	6393	17,000	5,649	17,000
Total		26,450	12,069	26,950
TOTALS		\$104,397	\$66,680	\$106,226

ANNUAL BUDGET

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ANNUAL BUDGET

PUBLIC WORKS ADMINISTRATION

The Public Works Department is the consolidation of the Sanitation, Street, Animal Control, and Water and Sewer Departments. This Department, under the direct supervision of the Public Works Director, is responsible for supervising the operation of the water and sewer systems, the streets and drainage systems, the maintenance of City vehicles and equipment, and the collection and disposal of solid waste.

ANNUAL BUDGET

SUMMARY

**General Fund
Public Works Administration**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$256,162	\$189,004	\$269,657
6200	Materials & Supplies	8,400	2,967	8,400
6300	Contractual Services	80,600	57,201	89,000
6700	Capital Outlay	0	0	0
	Total	\$345,162	\$249,172	\$367,057

Schedule of Personnel	Number of Pay Grade	Number of Positions
Public Works Director	127	1
Administrative Secretary	107	1
Total		2

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Public Works Administration - 01-30-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$191,742	\$142,670	\$201,883
Overtime	6111	150	173	150
Longevity	6113	1,488	1,064	1,584
Group Insurance	6121	34,775	24,021	34,851
TMRS	6124	12,845	10,819	15,231
Social Security	6126	14,794	9,937	15,577
Worker's Compensation	6128	368	320	381
Total		256,162	189,004	269,657
MATERIALS & SUPPLIES				
General Office Supplies	6210	4,000	1,513	4,000
Books & Publications	6212	200	0	200
Miscellaneous Supplies	6220	1,500	268	1,500
Motor Vehicle Fuel	6222	2,000	925	2,000
Foods	6236	400	261	400
Safety Equipment	6274	300	0	300
Total		8,400	2,967	8,400
CONTRACTUAL SERVICES				
Telephone	6331	5,000	5,232	6,000
Postage & Freight	6332	400	48	400
Training & Travel	6333	2,000	276	2,000
Insurance-General	6341	24,000	26,237	28,500
Insurance Motor Equipment	6343	700	466	600
Electricity	6348	17,000	9,353	17,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Public Works Administration - 01-30-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Natural Gas	6349	3,400	2,837	3,400
Fixed Plant & Equipment R & M	6351	2,000	385	2,000
Vehicle & Equipment R & M	6355	0	1,146	0
Rental Equipment	6366	1,200	0	1,200
Dues & Memberships	6377	900	455	900
Contractual Services	6393	4,000	0	5,000
Storm Water Permitting	6394	20,000	10,766	22,000
Total		80,600	57,201	89,000
TOTALS		<u>\$345,162</u>	<u>\$249,172</u>	<u>\$367,057</u>

ANNUAL BUDGET

STREET DEPARTMENT

The Street Department is responsible for the activities of repair and replacement of concrete streets and sidewalks, patching of potholes, reconstruction of deteriorated streets, and inverted penetration of existing asphalt streets to prolong their useful life. Street Department personnel also do regular mowing and trimming throughout the City, traffic light and street sign maintenance, and extensive drainage system work. In times of emergency, the Street Department provides repair and cleanup services throughout the City.

ANNUAL BUDGET

SUMMARY

General Fund Street Department

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$699,180	\$473,119	\$726,573
6200	Materials & Supplies	159,300	49,710	159,300
6300	Contractual Services	36,700	27,635	39,600
6700	Capital Outlay	<u>275,000</u>	<u>148,110</u>	<u>275,000</u>
	Total	<u><u>\$1,170,180</u></u>	<u><u>\$698,574</u></u>	<u><u>\$1,200,473</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Street and City Shop Supervisor	115	1
Heavy Equipment Operator	109	2
Maintenance Worker	106	6
Total		9

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Street Department - 01-31-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$487,040	\$335,100	\$511,218
Overtime	6111	25,000	10,938	22,000
Longevity	6113	8,304	6,202	8,928
Group Insurance	6121	83,492	51,140	83,606
TMRS	6124	37,140	27,106	40,553
Social Security	6126	39,806	26,638	41,474
Worker's Compensation	6128	18,398	15,995	18,794
Total		699,180	473,119	726,573
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	30,000	8,228	30,000
Wearing Apparel	6231	3,000	306	3,000
Street & Bridge Supplies	6246	105,000	33,638	105,000
Chemicals & Insecticides	6256	500	0	500
Motor Vehicle Supplies	6258	10,000	5,956	10,000
Supplies/Minor Tools & Equipment	6265	9,800	1,315	9,800
Safety Equipment	6274	1,000	267	1,000
Total		159,300	49,710	159,300
CONTRACTUAL SERVICES				
Insurance-General	6341	1,100	2,322	2,600
Insurance Motor Equipment	6343	8,000	8,573	9,400
Traffic Lights	6354	8,000	0	8,000
Vehicle & Equipment R & M	6355	6,000	4,989	6,000
Street Striping	6357	4,000	0	4,000

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Street Department - 01-31-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Rental Equipment	6366	8,000	11,687	8,000
Contractual Services	6393	1,600	64	1,600
Total		36,700	27,635	39,600
CAPITAL OUTLAY				
Street Improvements	6730	275,000	133,988	275,000
Miscellaneous Equipment	6744	0	14,122	0
Total		275,000	148,110	275,000
TOTALS		<u>\$1,170,180</u>	<u>\$698,574</u>	<u>\$1,200,473</u>

CITY OF NEDERLAND

ANNUAL BUDGET

ANIMAL CONTROL

The Animal Control Department is responsible for the enforcement of animal-related local and state ordinances, laws, rules, and regulations. In 2013, Animal Control was reassigned to the Public Works Department. The Department is aided by a City Council-appointed board -- the Animal Shelter Advisory Board that was established in 2014.

ANNUAL BUDGET

SUMMARY

General Fund Animal Control

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$119,502	\$90,923	\$121,157
6200	Materials & Supplies	4,900	1,936	4,400
6300	Contractual Services	18,625	9,275	18,730
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$143,027</u></u>	<u><u>\$102,134</u></u>	<u><u>\$144,287</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Animal Control Officer	107	1
Total		1

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Animal Control - 01-34-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$55,208	\$41,809	\$56,289
Overtime	6111	32,000	24,909	32,000
Longevity	6113	1,248	900	1,296
Certification Pay	6116	1,800	1,315	1,800
Group Insurance	6121	13,269	9,600	13,274
TMRS	6124	6,442	5,126	6,836
Social Security	6126	6,905	4,978	6,991
Worker's Compensation	6128	2,630	2,286	2,671
Total		119,502	90,923	121,157
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	1,800	1,156	1,400
Wearing Apparel	6231	600	0	500
Motor Vehicle Supplies	6258	1,500	156	1,500
Supplies/Minor Tools & Equipment	6265	1,000	624	1,000
Total		4,900	1,936	4,400
CONTRACTUAL SERVICES				
Telephone	6331	1,000	434	600
Training & Travel	6333	700	462	700
Insurance-General	6341	1,095	838	1,000
Insurance Motor Equipment	6343	530	459	530
Electricity	6348	2,500	2,283	2,500

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Animal Control - 01-34-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	1,500	0	1,500
Support of Animal Shelter	6391	11,300	4,799	11,900
Total		18,625	9,275	18,730
TOTALS		<u>\$143,027</u>	<u>\$102,134</u>	<u>\$144,287</u>

ANNUAL BUDGET

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for maintaining parks and recreation facilities and other City owned properties in addition to providing organized recreational activities for citizens. Within the parks system are a softball field, tennis courts, a soccer field, open play fields, playground equipment, picnic shelters and related equipment. The system also includes a swimming pool for water recreational activities. Additionally, this Department sponsors numerous sports leagues and tournaments throughout the year. The Department also organizes/provides several community events throughout the year such as Nederland Night Out and Christmas on the Avenue. Maintenance responsibilities include mowing, trimming, weed control, landscaping, and beautification. The Department is aided by a City Council-appointed advisory board -- the Parks and Recreation Board that was established in 2009.

ANNUAL BUDGET

SUMMARY

General Fund Parks & Recreation

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$465,381	\$250,412	\$471,663
6200	Materials & Supplies	100,750	46,867	104,750
6300	Contractual Services	129,145	100,408	126,400
6700	Capital Outlay	<u>0</u>	<u>19,943</u>	<u>0</u>
	Total	<u><u>\$695,276</u></u>	<u><u>\$417,630</u></u>	<u><u>\$702,813</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Parks & Recreation Director	117	1
Maintenance Worker	106	2
Recreation Assistant	105	1
Total		4

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Parks & Recreation - 01-51-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$214,811	\$151,456	\$228,472
Overtime	6111	24,000	2,514	22,000
Longevity	6113	1,104	728	1,248
Extra Help	6115	125,000	34,482	125,000
Group Insurance	6121	49,331	30,309	41,111
TMRS	6124	17,124	11,666	18,829
Social Security	6126	27,916	13,958	28,819
Worker's Compensation	6128	6,095	5,299	6,184
Total		465,381	250,412	471,663
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,500	2,229	2,500
Miscellaneous Supplies	6220	1,500	0	1,500
Motor Vehicle Fuel	6222	4,000	1,637	4,000
Wearing Apparel	6231	1,000	213	1,000
Foods	6236	10,500	3,391	10,500
Special Program Supplies	6243	7,500	1,376	7,500
Chemicals & Insecticides	6256	42,000	16,330	45,000
Motor Vehicle Supplies	6258	1,000	140	1,000
Supplies/Minor Tools & Equipment	6265	25,000	17,940	25,000
Equipment Maint. & Repair	6270	4,000	2,757	5,000
Safety Equipment	6274	1,750	854	1,750
Total		100,750	46,867	104,750

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Parks & Recreation - 01-51-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Telephone	6331	2,000	3,370	4,000
Postage & Freight	6332	200	1	200
Training & Travel	6333	7,500	4,254	7,500
Advertising/Publication	6337	750	0	750
Insurance-General	6341	37,995	30,317	34,000
Insurance Motor Equipment	6343	2,200	1,969	2,200
Electricity	6348	41,000	19,902	38,000
Bldg/Structure Improvements	6350	10,000	13,447	10,000
Fixed Plant & Equipment R & M	6351	8,000	4,316	8,000
Rental Equipment	6366	750	3,006	3,000
Dues & Memberships	6377	750	209	750
Contractual Services	6393	18,000	19,617	18,000
Total		129,145	100,408	126,400
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	19,943	0
Total		0	19,943	0
TOTALS		<u>\$695,276</u>	<u>\$417,630</u>	<u>\$702,813</u>

CITY OF NEDERLAND

ANNUAL BUDGET

LIBRARY

The Library Department operates in a facility located at 2712 Nederland Avenue. It maintains a collection of about 79,000 items including a wide array of fiction and non-fiction, children's materials, DVDs, audiobooks on CD, reference and archive collections, microfilm, etc. The library also offers members access to downloadable eAudiobooks and videos, Internet access, wireless access point, online databases and services, as well as 24/7 access to the online catalog and their account where they can place holds, renew books, request Interlibrary Loans, etc. Most of these online services can be accessed from home. The library also offers a variety of programs for all age levels and access to meeting spaces for small nonprofit groups.

ANNUAL BUDGET

SUMMARY

General Fund Library

CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100 Personnel Services	\$375,706	\$260,644	\$346,427
6200 Materials & Supplies	39,500	28,367	39,500
6300 Contractual Services	139,260	96,068	147,170
6700 Capital Outlay	<u>0</u>	<u>0</u>	<u>125,000</u>
Total	<u><u>\$554,466</u></u>	<u><u>\$385,079</u></u>	<u><u>\$658,097</u></u>

Schedule of Personnel	Number of Positions	Number of Pay Grade	Number of Positions
Director of Library Services		120	1
Library Assistant		105	3
Total			4

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Library - 01-55-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$247,446	\$179,819	\$223,178
Overtime	6111	250	0	250
Longevity	6113	2,832	2,056	1,928
Extra Help	6115	42,000	18,791	33,000
Group Insurance	6121	41,204	29,788	50,062
TMRS	6124	17,881	13,665	16,857
Social Security	6126	22,378	15,034	19,764
Worker's Compensation	6128	1,715	1,491	1,388
Total		375,706	260,644	346,427
MATERIALS & SUPPLIES				
General Office Supplies	6210	6,500	3,818	6,500
Books & Publications	6212	25,000	20,895	25,000
Miscellaneous Supplies	6220	2,500	539	2,500
Special Program Supplies	6243	500	361	500
Supplies/Minor Tools & Equipment	6265	5,000	2,754	5,000
Total		39,500	28,367	39,500
CONTRACTUAL SERVICES				
Telephone	6331	3,800	2,558	3,800
Postage & Freight	6332	2,000	2,000	2,000
Training & Travel	6333	500	108	500
Printing & Binding	6338	1,300	446	1,300
Insurance-General	6341	42,110	34,061	38,000
Electricity	6348	21,000	8,175	20,000
Natural Gas	6349	1,600	887	1,600
Bldg/Structure Improvements	6350	8,000	2,166	8,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR:** 2021-2022
DEPARTMENT: Library - 01-55-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	2,500	1,294	2,500
Rental Equipment	6366	2,100	1,671	2,100
Dues & Memberships	6377	450	40	450
Janitorial Services	6380	0	2,727	13,020
Contractual Services	6393	52,400	39,740	52,400
Special Programs	6400	1,500	195	1,500
Total		139,260	96,068	147,170
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	125,000
Total		0	0	125,000
TOTALS		\$554,466	\$385,079	\$658,097

CITY OF NEDERLAND

ANNUAL BUDGET

OTHER REQUIREMENTS

This designation includes appropriations for specialized activities and payments to organizations which provide direct benefits to the citizens of Nederland.

ANNUAL BUDGET

SUMMARY

General Fund Other Requirements

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	567,276	346,960	554,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>405,000</u>	<u>202,500</u>	<u>2,090,000</u>
	Total	<u><u>\$972,276</u></u>	<u><u>\$549,460</u></u>	<u><u>\$2,644,000</u></u>

Schedule of Personnel

**Number of
Pay Grade**

**Number of
Positions**

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR: 2021-2022**
DEPARTMENT: Other Requirements - 01-90-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Computer System	6315	\$120,000	\$121,559	\$140,000
Retiree Insurance	6326	25,000	8,001	25,000
Retiree Accrued Compensation	6336	25,000	0	25,000
Street Lights	6365	198,000	96,473	198,000
Senior Citizen Center	6371	53,255	39,975	54,000
Contractual Services	6393	30,000	5,152	25,000
Special Programs	6400	12,000	15,036	14,000
Contingency	6406	61,021	60,764	30,000
Vacation Buy Back	6409	23,000	0	23,000
Preventative Care Reimbursement	6411	20,000	0	20,000
Total		567,276	346,960	554,000
INTERFUND TRANSFERS				
Transfer to Parks Special Fund	6904	80,000	40,000	915,000
Transfer to Equipment Replacement	6908	325,000	162,500	175,000
Transfer to Street Improvement	6939	0	0	1,000,000
Total		405,000	202,500	2,090,000
TOTALS		\$972,276	\$549,460	\$2,644,000

ANNUAL BUDGET

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ANNUAL BUDGET

STREET IMPROVEMENT FUND

ANNUAL BUDGET

STREET IMPROVEMENT FUND

The Street Improvement Fund contains expenditures associated with the City's dedicated sales tax for street maintenance.

ANNUAL BUDGET

STREET IMPROVEMENT FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$3,799,092	\$3,799,092	\$3,799,092
REVENUES			
Sales Tax	737,500	760,523	775,000
Interest Income	2,500	1,481	1,200
Transfer In	0	0	1,000,000
TOTAL REVENUES	<u>740,000</u>	<u>762,004</u>	<u>1,776,200</u>
EXPENDITURES			
Contractual Services	30,000	0	0
Capital Outlay	710,000	815,088	2,776,200
TOTAL EXPENDITURES	<u>740,000</u>	<u>815,088</u>	<u>2,776,200</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(53,084)	(1,000,000)
FUND BALANCE - Sept. 30	<u><u>\$3,799,092</u></u>	<u><u>\$3,746,008</u></u>	<u><u>\$2,799,092</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Street Improvement Fund

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	30,000	0	0
6700	Capital Outlay	710,000	815,088	2,776,200
	Total	\$740,000	\$815,088	\$2,776,200

Schedule of Personnel

**Number of
Pay Grade**

**Number of
Positions**

N/A

ANNUAL BUDGET

FUND: Street Improvement Fund **FISCAL YEAR:** 2021-2022
DEPARTMENT: Street Improvement Fund 39-00-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
Contractual Services				
Contractual Services	6393	\$30,000	\$0	\$0
Total		30,000	0	0
CAPITAL OUTLAY				
Street Improvements	6730	710,000	815,088	2,776,200
Total		710,000	815,088	2,776,200
TOTALS		<u>\$740,000</u>	<u>\$815,088</u>	<u>\$2,776,200</u>

ANNUAL BUDGET

WATER & SEWER FUND

ANNUAL BUDGET

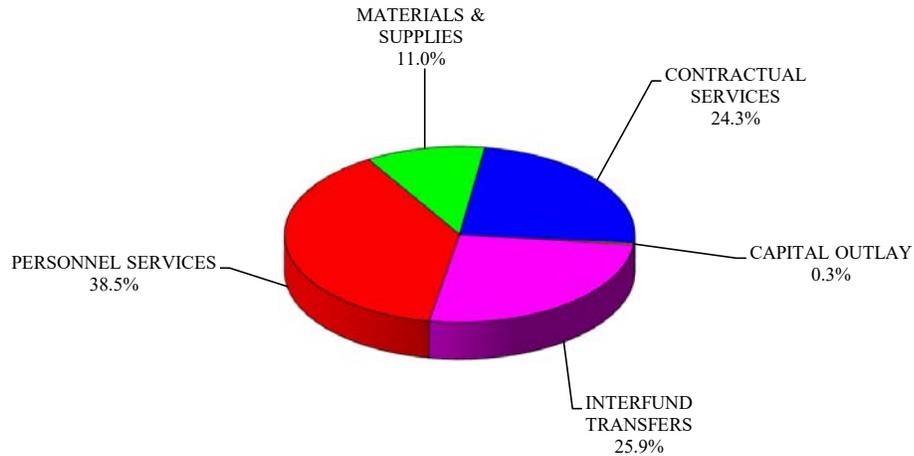
WATER & SEWER FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
REVENUES			
Water Service	\$2,125,000	\$1,475,657	\$2,300,000
Sewer Service	2,611,925	1,831,371	2,781,000
W&S Line Maintenance Fee	238,000	155,711	238,000
Tapping Fees	52,000	30,250	42,000
Federal Emergency Mgmt Funds	0	27,081	0
Interest Income	50,000	2,370	5,000
Misc. Income	27,368	14,235	30,038
Penalties & Interest	140,000	116,115	140,000
TOTAL REVENUES	5,244,293	3,652,790	5,536,038
EXPENSES			
Personnel Services	2,049,855	1,496,435	2,132,050
Materials & Supplies	589,600	439,019	610,170
Contractual Services	1,323,750	982,235	1,342,850
Capital Outlay	20,000	33,472	16,530
Transfers Out	1,447,088	723,544	1,434,438
TOTAL EXPENSES	5,430,293	3,674,705	5,536,038
EXCESS (DEFICIT) REVENUES OVER EXPENSES	(\$186,000)	(\$21,915)	\$0

ANNUAL BUDGET

WATER & SEWER FUND SUMMARY OF EXPENSES FISCAL YEAR 2021-2022

DEPARTMENT	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
Water Treatment	\$614,956	\$306,550	\$603,250	\$0	\$0	\$1,524,756
Billing & Collections	404,553	94,070	99,500	6,530	0	604,653
Wastewater Treatment	343,725	70,300	557,500	10,000	0	981,525
Water & Sewer Distribution	768,816	139,250	16,100	0	0	924,166
Other Requirements	0	0	66,500	0	1,434,438	1,500,938
	\$2,132,050	\$610,170	\$1,342,850	\$16,530	\$1,434,438	\$5,536,038



ANNUAL BUDGET

WATER TREATMENT

The Water Treatment Department currently oversees all aspects of water production and treatment. Water for the City comes from water supplied by the Lower Neches Valley Authority (LNVA). Water treatment for the City's water supply consists of chlorinating for disinfection and the addition of polymers for controlling suspended solids.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Water Treatment

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$586,215	\$451,881	\$614,956
6200	Materials & Supplies	316,550	207,430	306,550
6300	Contractual Services	629,250	421,630	603,250
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$1,532,015</u>	<u>\$1,080,941</u>	<u>\$1,524,756</u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

Treatment Plant Supervisor
Plant Operator

115
110

1
5

Total

6

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Water Treatment - 50-60-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$371,162	\$278,217	\$394,341
Overtime	6111	60,000	56,561	60,000
Longevity	6113	3,744	2,772	4,032
Certification Pay	6116	8,460	6,183	8,460
Group Insurance	6121	67,802	49,031	67,911
TMRS	6124	31,645	25,676	34,919
Social Security	6126	33,918	25,196	35,713
Worker's Compensation	6128	9,484	8,245	9,580
Total		586,215	451,881	614,956
MATERIALS & SUPPLIES				
General Office Supplies	6210	150	46	150
Motor Vehicle Fuel	6222	3,000	822	3,000
Wearing Apparel	6231	2,500	186	2,500
Chemicals & Insecticides	6256	300,000	202,366	290,000
Motor Vehicle Supplies	6258	1,500	74	1,500
Supplies/Minor Tools & Equipment	6265	9,000	3,936	9,000
Safety Equipment	6274	400	0	400
Total		316,550	207,430	306,550
CONTRACTUAL SERVICES				
Health Inspection Fees	6323	22,000	22,300	22,500
Laboratory Testing	6324	26,000	11,054	26,000
Telephone	6331	1,500	2,236	2,000
Postage & Freight	6332	0	67	0
Training & Travel	6333	3,000	1,452	3,000
Insurance-General	6341	155,000	109,101	122,000
Insurance Motor Equipment	6343	1,250	1,103	1,250

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Water Treatment - 50-60-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Electricity	6348	120,000	69,443	110,000
Natural Gas	6349	1,500	640	1,500
Fixed Plant & Equipment R & M	6351	62,000	16,845	60,000
Vehicle & Equipment R & M	6355	1,000	144	1,000
Rental Equipment	6366	1,000	0	1,000
Contractual Services	6393	0	16,575	0
Untreated Water	6404	235,000	170,670	253,000
Total		629,250	421,630	603,250
TOTALS		\$1,532,015	\$1,080,941	\$1,524,756

ANNUAL BUDGET

BILLING AND COLLECTIONS

The Billing and Collections Department processes monthly accounts for water, sewer, and sanitation services provided by the City. This department also has responsibility for establishing new accounts, receiving deposits and collecting overdue payments. Additionally, personnel maintain and replace water meters in order to ensure accurate billing of water consumption.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Billing and Collections

CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100 Personnel Services	\$378,372	\$281,077	\$404,553
6200 Materials & Supplies	66,400	91,015	94,070
6300 Contractual Services	89,200	68,510	99,500
6700 Capital Outlay	0	0	6,530
Total	\$533,972	\$440,602	\$604,653

Schedule of Personnel

Number of Pay Grade

Number of Positions

Accounting Supervisor	115	1
Departmental Clerk	106	2
Meter Reader	106	2
Total		5

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Billing & Collections - 50-61-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$275,657	\$204,946	\$292,863
Overtime	6111	2,000	1,326	2,000
Longevity	6113	3,216	2,340	3,456
Extra Help	6115	11,500	8,387	11,500
Group Insurance	6121	40,971	29,669	46,126
TMRS	6124	20,047	15,717	22,314
Social Security	6126	22,367	16,419	23,701
Worker's Compensation	6128	2,614	2,273	2,593
Total		378,372	281,077	404,553
MATERIALS & SUPPLIES				
General Office Supplies	6210	6,600	1,800	6,600
Motor Vehicle Fuel	6222	3,000	1,579	3,000
Wearing Apparel	6231	800	0	800
Motor Vehicle Supplies	6258	400	57	400
Supplies/Minor Tools & Equipment	6265	600	161	3,270
Water Meter & Boxes	6275	55,000	87,418	80,000
Total		66,400	91,015	94,070
CONTRACTUAL SERVICES				
Telephone	6331	2,500	781	2,500
Postage & Freight	6332	27,000	19,739	26,000
Training & Travel	6333	2,700	450	1,500
Insurance-General	6341	500	4,667	5,200
Insurance Motor Equipment	6343	1,000	854	1,000

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Billing & Collections - 50-61-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	1,500	782	1,500
Contractual Services	6393	54,000	41,237	61,800
Total		89,200	68,510	99,500
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	6,530
Total		0	0	6,530
TOTALS		\$533,972	\$440,602	\$604,653

ANNUAL BUDGET

WASTEWATER TREATMENT

The Wastewater Treatment Department is responsible for the operation and maintenance of the City's wastewater treatment facility.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Wastewater Treatment

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$326,262	\$221,330	\$343,725
6200	Materials & Supplies	67,100	50,230	70,300
6300	Contractual Services	509,500	467,884	557,500
6700	Capital Outlay	<u>15,000</u>	<u>33,472</u>	<u>10,000</u>
	Total	<u><u>\$917,862</u></u>	<u><u>\$772,916</u></u>	<u><u>\$981,525</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Treatment Plant Supervisor	115	1
Plant Operator	110	2
WWT Plant Facility Worker	104	1
Total		4

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$224,232	\$152,471	\$235,231
Overtime	6111	16,000	9,699	16,000
Longevity	6113	528	364	672
Certification Pay	6116	2,340	1,634	2,340
Group Insurance	6121	42,929	29,065	46,191
TMRS	6124	17,199	12,316	18,624
Social Security	6126	18,597	11,924	19,450
Worker's Compensation	6128	4,437	3,857	5,217
Total		326,262	221,330	343,725
MATERIALS & SUPPLIES				
General Office Supplies	6210	1,000	298	1,000
Motor Vehicle Fuel	6222	7,000	5,231	7,200
Wearing Apparel	6231	1,750	528	1,750
Foods	6236	100	0	100
Chemicals & Insecticides	6256	48,000	41,039	50,000
Motor Vehicle Supplies	6258	750	214	750
Supplies/Minor Tools & Equipment	6265	7,500	2,880	8,500
Safety Equipment	6274	1,000	40	1,000
Total		67,100	50,230	70,300
CONTRACTUAL SERVICES				
Permitting Fees	6323	32,000	32,473	32,000
Laboratory Testing	6324	56,000	36,721	56,000
Training & Travel	6333	1,500	114	1,500
Insurance-General	6341	115,000	153,776	170,000
Insurance Motor Equipment	6343	3,200	4,730	5,200
Electricity	6348	172,000	147,207	170,000

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Natural Gas	6349	3,800	2,675	4,800
Fixed Plant & Equipment R & M	6351	78,000	35,718	70,000
Vehicle & Equipment R & M	6355	7,500	3,224	7,500
Rental Equipment	6366	1,000	25,441	1,000
Contractual Services	6393	7,000	635	7,000
Sludge Management	6399	32,500	25,170	32,500
Total		509,500	467,884	557,500
CAPITAL OUTLAY				
Plant Equipment	6740	15,000	1,173	10,000
Miscellaneous Equipment	6744	0	32,299	0
Total		15,000	33,472	10,000
TOTALS		\$917,862	\$772,916	\$981,525

ANNUAL BUDGET

WATER DISTRIBUTION/SEWER COLLECTION

The Water Distribution/Sewer Collection Department is responsible for the distribution of water produced by the water plant to approximately 7,000 metered accounts. This department is also responsible for the collection and delivery of wastewater to the City's wastewater treatment facility. In addition to installing new water and wastewater lines, this department is also responsible for maintaining the City's existing infrastructure.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Water & Sewer Distribution

CATEGORY		BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$759,006	\$542,147	\$768,816
6200	Materials & Supplies	139,550	90,344	139,250
6300	Contractual Services	14,800	18,518	16,100
6700	Capital Outlay	<u>5,000</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$918,356</u></u>	<u><u>\$651,009</u></u>	<u><u>\$924,166</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Water Operations Supervisor	115	1
Heavy Equipment Operator	109	3
Maintenance Worker	106	5
Total		9

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$507,697	\$353,455	\$518,889
Overtime	6111	48,000	43,871	50,000
Longevity	6113	6,720	4,794	6,912
Certification Pay	6116	5,580	4,577	6,660
Group Insurance	6121	94,866	64,617	86,621
TMRS	6124	40,541	30,571	43,418
Social Security	6126	43,452	29,699	44,405
Worker's Compensation	6128	12,150	10,563	11,911
Total		759,006	542,147	768,816
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	12,500	6,549	12,500
Wearing Apparel	6231	3,750	596	3,750
Water & Sewer Mains	6247	105,000	78,553	105,000
Motor Vehicle Supplies	6258	9,000	2,515	8,000
Supplies/Minor Tools & Equipment	6265	8,000	2,116	8,000
Equipment Maint. & Repair	6270	1,000	0	1,000
Safety Equipment	6274	300	15	1,000
Total		139,550	90,344	139,250
CONTRACTUAL SERVICES				
Computer System	6315	450	403	450
Training & Travel	6333	3,000	1,625	3,000
Insurance-General	6341	900	683	750
Insurance Motor Equipment	6343	5,600	6,155	6,700
Vehicle & Equipment R & M	6355	4,000	3,154	4,000
Rental Equipment	6366	850	6,498	1,200
Total		14,800	18,518	16,100

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR:** 2021-2022
DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CAPITAL OUTLAY				
Water Distribution Lines	6755	5,000	0	0
Total		5,000	0	0
TOTALS		<u>\$918,356</u>	<u>\$651,009</u>	<u>\$924,166</u>

ANNUAL BUDGET

OTHER REQUIREMENTS

This department includes expenditures necessary for debt service obligations and transfers to other funds.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Other Requirements

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	81,000	5,693	66,500
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>1,447,088</u>	<u>723,544</u>	<u>1,434,438</u>
	Total	<u><u>\$1,528,088</u></u>	<u><u>\$729,237</u></u>	<u><u>\$1,500,938</u></u>

Schedule of Personnel

**Number of
Pay Grade**

**Number of
Positions**

N/A

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR: 2021-2022**
DEPARTMENT: Other Requirements - 50-90-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Computer System	6315	\$15,000	\$2,885	\$10,000
Retiree Insurance/Benefits	6326	8,000	0	8,500
Retiree Accrued Compensation	6336	8,000	0	8,000
Contingency	6406	20,000	2,808	10,000
Vacation Buy Back	6409	20,000	0	20,000
Preventative Care Reimbursement	6411	10,000	0	10,000
Total		81,000	5,693	66,500
INTERFUND TRANSFERS				
Transfer to General Fund	6902	375,000	187,500	375,000
Transfer to Debt Service Fund	6905	957,088	478,544	964,438
Transfer to Equipment Replacement	6908	65,000	32,500	45,000
Transfer to SSES Project	6937	50,000	25,000	50,000
		1,447,088	723,544	1,434,438
TOTALS		\$1,528,088	\$729,237	\$1,500,938

ANNUAL BUDGET

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ANNUAL BUDGET

SSES PROJECT FUND

ANNUAL BUDGET

SSES PROJECT FUND

This department accounts for the funds used in the study and evaluation of the City's sanitary sewer system and subsequent expenses to repair the wastewater collection system.

ANNUAL BUDGET

SSES PROJECT FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$543,771	\$543,771	\$543,771
REVENUES			
Interest Income	500	14	0
Transfers In	50,000	25,000	50,000
TOTAL REVENUES	<u>50,500</u>	<u>25,014</u>	<u>50,000</u>
EXPENDITURES			
Contractual Services	50,500	0	50,000
TOTAL EXPENDITURES	<u>50,500</u>	<u>0</u>	<u>50,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	25,014	0
FUND BALANCE - Sept. 30	<u><u>\$543,771</u></u>	<u><u>\$568,785</u></u>	<u><u>\$543,771</u></u>

ANNUAL BUDGET

SUMMARY

SSES Project Fund

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	50,500	0	50,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$50,500</u></u>	<u><u>\$0</u></u>	<u><u>\$50,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: SSES Project Fund **FISCAL YEAR:** 2021-2022
DEPARTMENT: SSES Project 53-00-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Contractual Services	6393	\$50,500	\$0	\$50,000
Total		50,500	0	50,000
TOTALS		\$50,500	\$0	\$50,000

ANNUAL BUDGET

SOLID WASTE FUND

CITY OF NEDERLAND

ANNUAL BUDGET

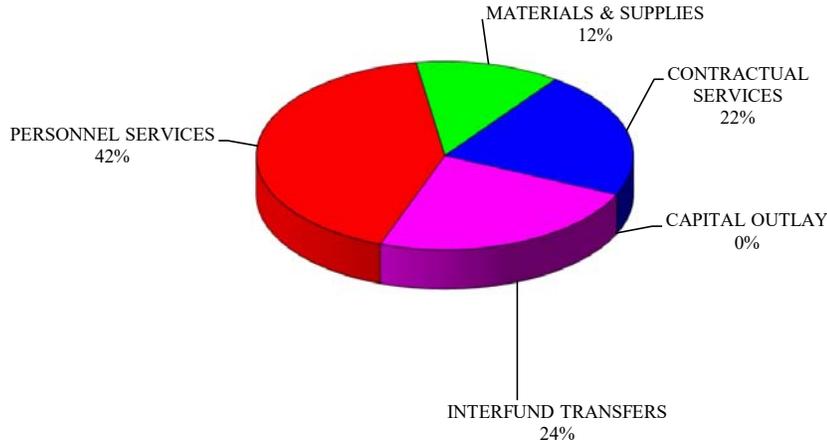
SOLID WASTE FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
REVENUES			
Solid Waste Service	\$1,625,212	\$1,197,811	\$1,674,628
Garbage Bags	6,750	4,072	6,750
Interest Income	17,500	1,246	2,500
Miscellaneous Income	1,000	371	1,000
TOTAL REVENUES	1,650,462	1,203,500	1,684,878
EXPENSES			
Personnel Services	676,722	491,689	707,638
Materials & Supplies	204,050	130,691	209,050
Contractual Services	469,690	653,698	368,190
Transfers Out	300,000	150,000	400,000
	1,650,462	1,426,078	1,684,878
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$0	(\$222,578)	\$0

ANNUAL BUDGET

SOLID WASTE FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2021-2022

DEPARTMENT	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
Solid Waste	\$707,638	\$209,050	\$352,190	\$0	\$0	\$1,268,878
Other Requirements	0	0	16,000	0	400,000	416,000
	\$707,638	\$209,050	\$368,190	\$0	\$400,000	\$1,684,878



ANNUAL BUDGET

SOLID WASTE

The Solid Waste Department is responsible for refuse within the city limits of Nederland. The department has four residential garbage routes servicing approximately 6,600 residences and small businesses. Additionally, the Solid Waste Department collects and disposes of trash materials at the landfill while also collecting and transporting yard waste to the green waste facility operated at the former City landfill by the Mid County Municipal League (MCML).

ANNUAL BUDGET

SUMMARY

Solid Waste Fund Solid Waste

CATEGORY		BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$676,722	\$491,689	\$707,638
6200	Materials & Supplies	204,050	130,691	209,050
6300	Contractual Services	438,490	653,698	352,190
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$1,319,262</u>	<u>\$1,276,078</u>	<u>\$1,268,878</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Solid Waste/Animal Control Supervisor	115	1
Equipment Mechanic	109	1
Sanitation Driver	106	7
Total		9

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR: 2021-2022**
DEPARTMENT: Solid Waste - 52-33-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$470,731	\$336,519	\$496,617
Overtime	6111	18,000	19,121	18,000
Longevity	6113	4,560	3,280	4,992
Group Insurance	6121	95,297	66,675	93,682
TMRS	6124	35,209	27,045	38,867
Social Security	6126	37,737	25,845	39,750
Worker's Compensation	6128	15,188	13,204	15,730
Total		676,722	491,689	707,638
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	4,300	3,280	4,300
Motor Vehicle Fuel	6222	74,000	46,741	72,000
Wearing Apparel	6231	2,750	284	2,750
Garbage Bags	6242	5,000	0	5,000
Motor Vehicle Supplies	6258	85,000	50,166	85,000
Garbage Containers	6264	28,000	27,748	35,000
Supplies/Minor Tools & Equipment	6265	5,000	2,472	5,000
Total		204,050	130,691	209,050
CONTRACTUAL SERVICES				
Training & Travel	6333	790	64	790
Insurance-General	6341	1,700	1,228	1,500
Insurance Motor Equipment	6343	26,000	27,681	29,900
Fixed Plant & Equipment R & M	6351	3,000	2,620	3,000
Vehicle & Equipment R & M	6355	35,000	25,451	35,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR: 2021-2022**
DEPARTMENT: Solid Waste - 52-33-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Waste Disposal	6390	240,000	201,489	250,000
Disaster Debris Expense	6392	100,000	389,896	0
Contractual Services	6393	10,000	5,269	10,000
Green Waste Disposal	6397	22,000	0	22,000
Total		438,490	653,698	352,190
TOTALS		\$1,319,262	\$1,276,078	\$1,268,878

ANNUAL BUDGET

OTHER REQUIREMENTS

This department includes contingency amounts and transfers to other funds.

ANNUAL BUDGET

SUMMARY

Solid Waste Other Requirements

CATEGORY		BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	31,200	0	16,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>300,000</u>	<u>150,000</u>	<u>400,000</u>
	Total	<u><u>\$331,200</u></u>	<u><u>\$150,000</u></u>	<u><u>\$416,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR: 2021-2022**
DEPARTMENT: Other Requirements - 52-90-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Computer System	6315	\$1,000	\$0	\$1,000
Contingency	6406	25,000	0	10,000
Vacation Buy Back	6409	800	0	800
Preventative Care Reimbursement	6411	4,400	0	4,200
Total		31,200	0	16,000
INTERFUND TRANSFERS				
Transfer to General Fund	6902	100,000	50,000	100,000
Transfer to Equipment Replacement	6908	200,000	100,000	300,000
Total		300,000	150,000	400,000
		\$331,200	\$150,000	\$416,000

ANNUAL BUDGET

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CITY OF NEDERLAND

ANNUAL BUDGET

**EQUIPMENT REPLACEMENT
FUNDS**

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUNDS

The Equipment Replacement Funds are established as a mechanism for providing funding for the purchase of vehicles and heavy equipment. Monies are provided by yearly transfers into these funds from the General Fund, Water & Sewer Fund, and Solid Waste Fund.

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUND - GENERAL SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$2,525,370	\$2,525,370	\$2,350,362
REVENUES			
Interest Income	1,000	30	0
Transfer In	325,000	162,500	175,000
TOTAL REVENUES	<u>326,000</u>	<u>162,530</u>	<u>175,000</u>
EXPENDITURES			
Capital Outlay	501,008	488,588	150,000
TOTAL EXPENDITURES	<u>501,008</u>	<u>488,588</u>	<u>150,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(175,008)	(326,058)	25,000
FUND BALANCE - Sept. 30	<u><u>\$2,350,362</u></u>	<u><u>\$2,199,312</u></u>	<u><u>\$2,375,362</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - General

CATEGORY		BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	501,008	488,588	150,000
6900	Interfund Transfers	0	0	0
	Total	<u>\$501,008</u>	<u>\$488,588</u>	<u>\$150,000</u>

Schedule of Personnel	Number of Positions	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Equip. Replacement-Gen. **FISCAL YEAR:** 2021-2022
DEPARTMENT: Equipment Replacement -34-00-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CAPITAL OUTLAY				
Motor Vehicles	6742	\$501,008	\$481,189	\$80,000
Miscellaneous Equipment	6744	0	7,399	70,000
Total		501,008	488,588	150,000
TOTALS		\$501,008	\$488,588	\$150,000

CITY OF NEDERLAND

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUND - WATER & SEWER SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$297,433	\$297,433	\$302,933
REVENUES			
Interest Income	500	6	0
Transfer In	65,000	32,500	45,000
TOTAL REVENUES	<u>65,500</u>	<u>32,506</u>	<u>45,000</u>
EXPENDITURES			
Capital Outlay	60,000	55,307	0
TOTAL EXPENDITURES	<u>60,000</u>	<u>55,307</u>	<u>0</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	5,500	(22,801)	45,000
FUND BALANCE - Sept. 30	<u><u>\$302,933</u></u>	<u><u>\$274,632</u></u>	<u><u>\$347,933</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - W & S

CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100 Personnel Services	\$0	\$0	\$0
6200 Materials & Supplies	0	0	0
6300 Contractual Services	0	0	0
6700 Capital Outlay	60,000	55,307	0
6900 Interfund Transfers	0	0	0
Total	\$60,000	\$55,307	\$0

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Equip. Replacement-W&S **FISCAL YEAR:** 2021-2022
DEPARTMENT: Equipment Replacement -36-00-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CAPITAL OUTLAY				
Motor Vehicles	6742	\$60,000	\$55,307	\$0
Total		60,000	55,307	0
TOTALS		<u>\$60,000</u>	<u>\$55,307</u>	<u>\$0</u>

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUND - SOLID WASTE SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$967,954	\$967,954	\$948,454
REVENUES			
Interest Income	500	0	0
Transfer In	300,000	100,000	300,000
TOTAL REVENUES	300,500	100,000	300,000
EXPENDITURES			
Capital Outlay	320,000	27,653	370,000
TOTAL EXPENDITURES	320,000	27,653	370,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(19,500)	72,347	(70,000)
FUND BALANCE - Sept. 30	\$948,454	\$1,040,301	\$878,454

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - Solid Waste

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	<u>320,000</u>	<u>27,653</u>	<u>370,000</u>
	Total	<u><u>\$320,000</u></u>	<u><u>\$27,653</u></u>	<u><u>\$370,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Equip. Rep. - Solid Waste **FISCAL YEAR:** 2021-2022
DEPARTMENT: Equipment Replacement -35-00-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CAPITAL OUTLAY				
Motor Vehicles	6742	\$320,000	\$27,653	\$370,000
Total		320,000	27,653	370,000
TOTALS		<u>\$320,000</u>	<u>\$27,653</u>	<u>\$370,000</u>

ANNUAL BUDGET

SPECIAL FUNDS

ANNUAL BUDGET

POLICE NARCOTICS FUND

ANNUAL BUDGET

POLICE NARCOTICS FUND

The Police Narcotics Fund allocates money, via fines and forfeitures, to the Police Department to strengthen the fight against drugs predicated on pro-active police work.

ANNUAL BUDGET

POLICE NARCOTICS FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$104,617	\$104,617	\$104,617
REVENUES			
State Grant Revenue	0	2,522	0
Forfeitures - Chap. 59	35,000	2,090	35,000
Interest Income	400	46	400
Interest Income	0	1,100	0
TOTAL REVENUES	<u>35,400</u>	<u>5,758</u>	<u>35,400</u>
EXPENDITURES			
Personnel Services	4,000	2,075	4,000
Materials & Supplies	12,400	0	12,400
Contractual Services	9,000	6,261	9,000
Interfund Transfers	10,000	5,000	10,000
TOTAL EXPENDITURES	<u>35,400</u>	<u>13,336</u>	<u>35,400</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(7,578)	0
FUND BALANCE - Sept. 30	<u><u>\$104,617</u></u>	<u><u>\$97,039</u></u>	<u><u>\$104,617</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Police Narcotics Fund Police

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$4,000	\$2,075	\$4,000
6200	Materials & Supplies	12,400	0	12,400
6300	Contractual Services	9,000	6,261	9,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	10,000	5,000	10,000
	Total	\$35,400	\$13,336	\$35,400

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:		Police Narcotics Fund	FISCAL YEAR: 2021-2022	
DEPARTMENT:		Police Narcotics - 20-21-00		
CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Cell Phone Allowance	6112	\$4,000	\$2,075	\$4,000
Total		4,000	2,075	4,000
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	6,650	0	6,650
Safety Equipment	6274	5,750	0	5,750
Total		12,400	0	12,400
CONTRACTUAL SERVICES				
Telephone	6331	3,000	679	3,000
Training & Travel	6333	5,000	3,063	5,000
Vehicle & Equipment R & M	6355	1,000	0	1,000
Contractual Services	6393	0	2,519	0
Total		9,000	6,261	9,000
INTERFUND TRANSFERS				
Transfer to General Fund	6902	10,000	5,000	10,000
Total		10,000	5,000	10,000
TOTALS		\$35,400	\$13,336	\$35,400

CITY OF NEDERLAND

ANNUAL BUDGET

LIBRARY SPECIAL FUND

ANNUAL BUDGET

LIBRARY SPECIAL FUND

The Library Special Fund allows individuals and/or organizations to contribute or donate funds for special Library projects. Organizations such as The Friends of the Library are instrumental in the success of the Library's overall goal of service.

ANNUAL BUDGET

LIBRARY SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$39,044	\$39,044	\$41,300
REVENUES			
Hebert Grant Funds	55,300	34,200	65,000
Friends of the Library Donations	4,000	1,500	1,500
Memorials & Contributions	1,500	386	700
Interest Income	1,000	36	300
Miscellaneous Revenue	6,500	229	4,000
TOTAL REVENUES	68,300	36,351	71,500
EXPENDITURES			
Materials & Supplies	85,080	45,130	78,800
Contractual Services	19,310	3,840	24,000
Capital Outlay	6,990	6,990	0
TOTAL EXPENDITURES	111,380	55,960	102,800
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(43,080)	(19,609)	(31,300)
FUND BALANCE - SEPTEMBER 30	(\$4,036)	\$19,435	\$10,000

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Library Special Fund Library

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	17,100	3,230	15,100
6300	Contractual Services	0	0	6,000
6700	Capital Outlay	0	0	0
	Total	<u>\$17,100</u>	<u>\$3,230</u>	<u>\$21,100</u>

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

ANNUAL BUDGET

SUMMARY

Library Special Fund Hebert Grant

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	67,980	41,900	63,700
6300	Contractual Services	19,310	3,840	18,000
6700	Capital Outlay	<u>6,990</u>	<u>6,990</u>	<u>0</u>
	Total	<u><u>\$94,280</u></u>	<u><u>\$52,730</u></u>	<u><u>\$81,700</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Library Special Fund **FISCAL YEAR: 2021-2022**
DEPARTMENT: Hebert Grant - 21-55-01

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
MATERIALS & SUPPLIES				
Books & Publications	6212	\$47,925	\$40,826	\$36,000
Special Program Supplies	6243	6,500	1,074	6,500
Supplies/Minor Tools & Equipment	6265	13,555	0	21,200
Total		67,980	41,900	63,700
CONTRACTUAL SERVICES				
Contractual Services	6393	15,310	3,840	16,000
Special Programs	6400	4,000	0	2,000
Total		19,310	3,840	18,000
CAPITAL OUTLAY				
Furniture, Fixtures, Office Equip.	6743	6,990	6,990	0
Total		6,990	6,990	0
TOTALS		\$94,280	\$52,730	\$81,700

ANNUAL BUDGET

COURT TECHNOLOGY FUND

ANNUAL BUDGET

COURT TECHNOLOGY FUND

The Court Technology Fund allocates money, via fines, to finance the purchase of technological enhancements for municipal court.

ANNUAL BUDGET

Court Technology Fund SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$5,452	\$5,452	\$5,452
REVENUES			
Court Technology Revenue	5,600	6,156	6,000
TOTAL REVENUES	<u>5,600</u>	<u>6,156</u>	<u>6,000</u>
EXPENDITURES			
Contractual Services	5,600	6,951	6,000
TOTAL EXPENDITURES	<u>5,600</u>	<u>6,951</u>	<u>6,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(795)	0
FUND BALANCE - Sept. 30	<u>\$5,452</u>	<u>\$4,657</u>	<u>\$5,452</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Court Technology Fund

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	5,600	6,951	6,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$5,600</u></u>	<u><u>\$6,951</u></u>	<u><u>\$6,000</u></u>

Schedule of Personnel

**Number of
Pay Grade**

**Number of
Positions**

N/A

ANNUAL BUDGET

FUND: Court Technology **FISCAL YEAR:** 2021-2022
DEPARTMENT: Court Technology -22-00-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Computer System	6315	\$5,600	\$6,951	\$6,000
Total		5,600	6,951	6,000
TOTALS		<u>\$5,600</u>	<u>\$6,951</u>	<u>\$6,000</u>

CITY OF NEDERLAND

ANNUAL BUDGET

HOTEL/MOTEL FUND

ANNUAL BUDGET

HOTEL/MOTEL FUND

The Hotel/Motel Fund is used to appropriate restricted revenues associated with Hotel Occupancy Taxes. Payment of these funds is restricted to promotion of the City.

ANNUAL BUDGET

HOTEL/MOTEL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$101,095	\$101,095	\$99,773
REVENUES			
Hotel Occupancy Taxes	100,000	55,451	100,000
Interest Income	100	0	0
TOTAL REVENUES	<u>100,100</u>	<u>55,451</u>	<u>100,000</u>
EXPENDITURES			
Contractual Services	101,422	48,494	105,000
Capital Outlay	0	13,700	25,000
TOTAL EXPENDITURES	<u>101,422</u>	<u>62,194</u>	<u>130,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,322)	(6,743)	(30,000)
FUND BALANCE - Sept. 30	<u><u>\$99,773</u></u>	<u><u>\$94,352</u></u>	<u><u>\$69,773</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Hotel/Motel Fund

CATEGORY		BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	101,422	48,494	105,000
6700	Capital Outlay	0	13,700	25,000
	Total	<u>\$101,422</u>	<u>\$62,194</u>	<u>\$130,000</u>

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

ANNUAL BUDGET

FUND: Hotel/Motel Fund **FISCAL YEAR:** 2021-2022
DEPARTMENT: Hotel/Motel -23-00-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Telephone	6331	\$0	\$583	\$800
Insurance-General	6341	3,022	2,460	2,800
Electricity	6348	7,000	2,239	7,000
Payment to Chamber & Historical Soc.	6389	80,000	41,294	85,000
Contractual Services	6393	11,400	1,918	9,400
Total		101,422	48,494	105,000
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	13,700	25,000
Total		0	13,700	25,000
TOTALS		\$101,422	\$62,194	\$130,000

CITY OF NEDERLAND

ANNUAL BUDGET

**FIRE DEPARTMENT SPECIAL
FUND**

ANNUAL BUDGET

FIRE DEPARTMENT SPECIAL FUND

Accounts for donations to the Fire Department for special projects, rescue team equipment and training, as well as public safety grants.

ANNUAL BUDGET

FIRE DEPARTMENT SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$85,762	\$85,762	\$80,762
REVENUES			
State Grant Funds	0	691	0
Rescue Team Donations	14,000	4,000	10,000
Donations	11,000	25,100	15,000
TOTAL REVENUES	<u>25,000</u>	<u>29,791</u>	<u>25,000</u>
EXPENDITURES			
Materials & Supplies	15,000	18,837	13,000
Contractual Services	15,000	5,038	12,000
Capital Outlay	0	29,825	0
TOTAL EXPENDITURES	<u>30,000</u>	<u>53,700</u>	<u>25,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(5,000)	(23,909)	0
FUND BALANCE - SEPTEMBER 30	<u><u>\$80,762</u></u>	<u><u>\$61,853</u></u>	<u><u>\$80,762</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Fire Dept. Special Fund Fire

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	5,000	13,152	5,000
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	29,825	0
	Total	<u>\$5,000</u>	<u>\$42,977</u>	<u>\$5,000</u>

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

ANNUAL BUDGET

SUMMARY

**Fire Dept. Special Fund
Fire - TCLEOSE**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	5,000	238	5,000
6700	Capital Outlay	0	0	0
	Total	\$5,000	\$238	\$5,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Fire Dept. Special Fund **FISCAL YEAR:** 2021-2022
DEPARTMENT: Fire - TCLEOSE 24-22-05

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CONTRACTUAL SERVICES				
Training & Travel	6333	\$5,000	\$238	\$5,000
Total		5,000	238	5,000
TOTALS		<u>\$5,000</u>	<u>\$238</u>	<u>\$5,000</u>

ANNUAL BUDGET

SUMMARY

**Fire Dept. Special Fund
Fire - Rescue Team**

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	10,000	5,685	8,000
6300	Contractual Services	10,000	4,800	7,000
6700	Capital Outlay	0	0	0
	Total	\$20,000	\$10,485	\$15,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

**PARKS & RECREATION
SPECIAL FUND**

CITY OF NEDERLAND

ANNUAL BUDGET

PARKS & RECREATION SPECIAL FUND

Parks & Recreation Special Fund was established to account for monies restricted for parks and recreation facilities. Funding is provided by donations and special tournaments.

ANNUAL BUDGET

PARKS & RECREATION SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$255,944	\$255,944	\$255,944
REVENUES			
Pool & Recreation Bldg. Fees	200	0	0
Donations	12,000	0	0
Donations - 4th of July	25,000	2,000	5,000
Donations - Christmas on the Ave.	3,000	0	5,000
Interest Income	300	0	0
Transfer In	80,000	40,000	915,000
TOTAL REVENUES	120,500	42,000	925,000
EXPENDITURES			
Materials & Supplies	15,500	1,005	10,000
Contractual Services	25,000	14,413	25,000
Capital Outlay	80,000	117,772	1,035,000
TOTAL EXPENDITURES	120,500	133,190	1,070,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(91,190)	(145,000)
FUND BALANCE - Sept. 30	\$255,944	\$164,754	\$110,944

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Parks & Recreation Special Fund Parks & Recreation

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	5,500	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	945,000
	Total	\$5,500	\$0	\$945,000

Schedule of Personnel	Number of	Number of Pay Grade	Number of Positions
N/A			

ANNUAL BUDGET

DEPARTMENT:		Parks & Recr. Special Fd.	FISCAL YEAR: 2021-2022		
		Parks & Recr.-25-00-00			
CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022	
MATERIALS & SUPPLIES					
Supplies/Minor Tools & Equipment	6265	\$5,500	\$0	\$0	
Total		5,500	0	0	
CAPITAL OUTLAY					
Bldgs, Fixtures & Grounds	6720	0	0	945,000	
Total		0	0	945,000	
TOTALS		\$5,500	\$0	\$945,000	

ANNUAL BUDGET

SUMMARY

Parks & Recreation Special Fund Christmas Activities

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	5,000	1,005	5,000
6300	Contractual Services	5,000	145	5,000
6700	Capital Outlay	0	0	0
	Total	\$10,000	\$1,150	\$10,000

Schedule of Personnel	Number of	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

DEPARTMENT:		Parks & Recr. Special Fd.	FISCAL YEAR: 2021-2022		
		Christmas Activities 25-51-02			
CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022	
MATERIALS & SUPPLIES					
Supplies/Minor Tools & Equipment	6265	\$5,000	\$1,005	\$5,000	
Total		5,000	1,005	5,000	
CONTRACTUAL SERVICES					
Contractual Services	6393	5,000	145	5,000	
Total		5,000	145	5,000	
TOTALS		\$10,000	\$1,150	\$10,000	

ANNUAL BUDGET

SUMMARY

Parks & Recreation Special Fund Aquatics

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	80,000	117,772	90,000
	Total	\$80,000	\$117,772	\$90,000

Schedule of Personnel	Number of	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

DEPARTMENT:	Parks & Recr. Special Fd.	FISCAL YEAR: 2021-2022		
	Aquatics 25-51-03			
CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	\$80,000	\$117,772	\$90,000
Total		80,000	117,772	90,000
TOTALS		<u>\$80,000</u>	<u>\$117,772</u>	<u>\$90,000</u>

ANNUAL BUDGET

SUMMARY

Parks & Recreation Special Fund Fourth of July

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	5,000	0	5,000
6300	Contractual Services	20,000	14,268	20,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	\$25,000	\$14,268	\$25,000

Schedule of Personnel	Number of	Number of Pay Grade	Number of Positions
N/A			

ANNUAL BUDGET

DEPARTMENT:		Parks & Recr. Special Fd.	FISCAL YEAR: 2021-2022		
		Fourth of July -25-51-04			
CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022	
MATERIALS & SUPPLIES					
Miscellaneous Supplies	6220	\$5,000	\$0	\$5,000	
Total		5,000	0	5,000	
CONTRACTUAL SERVICES					
Advertising/Publication	6337	0	1,990	0	
Contractual Services	6393	20,000	12,278	20,000	
Total		20,000	14,268	20,000	
TOTALS		\$25,000	\$14,268	\$25,000	

ANNUAL BUDGET

MCML DISPATCH FUND

ANNUAL BUDGET

MID COUNTY MUNICIPAL LEAGUE CENTRAL DISPATCH & INFORMATION TECHNOLOGY

The Mid County Municipal League Central Dispatch is responsible for the dispatch of Fire, Police, and other emergency responders for the cities of Nederland, Groves, and Port Neches. This department is under the direction of the Chief of Police. Funding is provided by yearly contributions from the three municipalities based upon their respective populations. In fiscal year 2008-2009, the MCML entered into a cost-sharing proposal for information technology services. This department provides technology support for the cities of Nederland, Groves, and Port Neches.

CITY OF NEDERLAND

ANNUAL BUDGET

**MID-COUNTY MUNICIPAL LEAGUE
CENTRAL DISPATCH FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
FISCAL YEAR 2021-2022**

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$362,371	\$362,371	\$356,837
REVENUES			
City of Groves	543,289	452,741	557,587
City of Port Neches	481,064	360,800	492,665
City of Nederland	571,415	428,561	586,931
Miscellaneous Income	22,634	22,634	0
TOTAL REVENUES	<u>1,618,402</u>	<u>1,264,736</u>	<u>1,637,183</u>
EXPENDITURES			
Personnel Services	1,191,268	889,030	1,156,739
Materials & Supplies	14,550	11,469	14,550
Contractual Services	353,484	228,120	465,894
Capital Outlay	64,634	52,305	0
TOTAL EXPENDITURES	<u>1,623,936</u>	<u>1,180,924</u>	<u>1,637,183</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	(5,534)	83,812	0
FUND BALANCE - Sept. 30	<u><u>\$356,837</u></u>	<u><u>\$446,183</u></u>	<u><u>\$356,837</u></u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

MCML Information Technology

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$330,361	\$242,468	\$251,739
6200	Materials & Supplies	7,000	4,583	7,000
6300	Contractual Services	282,367	186,786	401,044
6700	Capital Outlay	<u>42,000</u>	<u>29,671</u>	<u>0</u>
	Total	<u>\$661,728</u>	<u>\$463,508</u>	<u>\$659,783</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Information Technology Manager	122	1
Computer Support Specialist	112	1
Total		2

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR:** 2021-2022
DEPARTMENT: Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$245,209	\$180,795	\$185,224
Overtime	6111	3,000	1,334	3,000
Longevity	6113	1,296	932	960
Group Insurance	6121	43,047	31,709	33,339
TMRS	6124	17,808	13,737	14,151
Social Security	6126	19,087	13,167	14,473
Worker's Compensation	6128	914	794	592
Total		330,361	242,468	251,739
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	7,000	4,583	7,000
Total		7,000	4,583	7,000
CONTRACTUAL SERVICES				
Computer System	6315	253,400	173,429	279,950
Telephone	6331	2,000	2,007	2,000
Training & Travel	6333	12,500	2,186	12,500
Insurance-General	6341	5,167	5,298	5,900
Insurance Motor Equipment	6343	2,000	843	950
Vehicle & Equipment R & M	6355	2,500	2,009	2,500
Dues & Memberships	6377	800	344	800
Contractual Services	6393	4,000	670	96,444
Total		282,367	186,786	401,044

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR:** 2021-2022
DEPARTMENT: Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	42,000	29,671	0
Total		42,000	29,671	0
TOTALS		<u>\$661,728</u>	<u>\$463,508</u>	<u>\$659,783</u>

ANNUAL BUDGET

SUMMARY

MCML Central Dispatch

	CATEGORY	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$860,907	\$646,562	\$905,000
6200	Materials & Supplies	7,550	6,886	7,550
6300	Contractual Services	71,117	41,334	64,850
6700	Capital Outlay	<u>22,634</u>	<u>22,634</u>	<u>0</u>
	Total	<u><u>\$962,208</u></u>	<u><u>\$717,416</u></u>	<u><u>\$977,400</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Telecommunications Supervisor	115	1
Telecommunications Operator	108	10
Total		11

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR: 2021-2022**
DEPARTMENT: Central Dispatch - 70-21-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
PERSONNEL SERVICES				
Salaries & Wages	6110	\$585,916	\$413,687	\$624,308
Overtime	6111	46,160	76,319	56,000
Longevity	6113	3,264	2,240	3,744
Extra Help	6115	12,000	0	0
Educational Certification	6116	3,960	2,677	3,960
Group Insurance	6121	112,913	77,805	111,606
TMRS	6124	45,630	37,010	51,463
Social Security	6126	49,825	35,747	52,633
Worker's Compensation	6128	1,239	1,077	1,286
Total		860,907	646,562	905,000
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,500	1,938	5,500
Miscellaneous Supplies	6220	1,000	223	1,000
Foods	6236	500	350	500
Supplies/Minor Tools & Equipment	6265	550	4,375	550
Total		7,550	6,886	7,550
CONTRACTUAL SERVICES				
Computer System	6315	1,500	65	1,500
Telephone	6331	5,000	3,436	5,000
Training & Travel	6333	1,000	614	1,000
Insurance-General	6341	9,767	8,093	9,000
Electricity	6348	5,000	1,964	4,500
Bldg/Structure Improvements	6350	500	119	500

CITY OF NEDERLAND

ANNUAL BUDGET

DEBT SERVICE FUND

ANNUAL BUDGET

DEBT SERVICE FUND

The Debt Service Fund is established by ordinances authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. 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. In addition, some debt issues are funded by Water & Sewer revenues.

ANNUAL BUDGET

DEBT SERVICE FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2021-2022

	Budget 2020-2021	Actual As Of June 2021	Adopted 2021-2022
FUND BALANCE - October 1	\$189,875	\$189,875	\$189,875
REVENUES			
Current Taxes	2,052,441	1,993,318	1,961,273
Delinquent Taxes	36,000	21,303	36,000
Taxes Penalty & Interest	25,000	24,698	25,000
Interest Income	1,000	81	0
Transfer In	957,088	478,544	964,438
TOTAL REVENUES	3,071,529	2,517,944	2,986,711
EXPENDITURES			
Interest	763,279	381,640	788,911
Principal	2,305,000	0	2,195,000
Agent's Fees	3,250	873	2,800
TOTAL EXPENDITURES	3,071,529	382,513	2,986,711
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	2,135,431	0
FUND BALANCE - Sept. 30	\$189,875	\$2,325,306	\$189,875

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Debt Service Fund

CATEGORY		BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
6800	Debt Service	<u>3,071,529</u>	<u>382,513</u>	<u>2,986,711</u>
	Total	<u><u>\$3,071,529</u></u>	<u><u>\$382,513</u></u>	<u><u>\$2,986,711</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Debt Service Fund **FISCAL YEAR:** 2021-2022
DEPARTMENT: Debt Service - 40-70-00

CATEGORY	CODE	BUDGET 2020-2021	ACTUAL AS OF JUNE 2021	ADOPTED 2021-2022
DEBT SERVICE				
Interest	6800	\$763,279	\$381,640	\$788,911
Principal	6801	2,305,000	0	2,195,000
Agent's Fees	6802	3,250	873	2,800
Total		3,071,529	382,513	2,986,711
TOTALS		<u>\$3,071,529</u>	<u>\$382,513</u>	<u>\$2,986,711</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUPPLEMENTAL INFORMATION

ANNUAL BUDGET

DEBT SCHEDULES

ANNUAL BUDGET

CITY OF NEDERLAND SUMMARY OF TOTAL BONDED INDEBTEDNESS BUDGET FISCAL YEAR 2021-2022

ISSUE/SERIES	MATURITY	ORIGINAL ISSUE	PRIOR MATURITY	BALANCE 10/1/2021	FY 2022 PRINCIPAL	BALANCE 9/30/2022
Gen. Oblig. Ref. Bonds 2013	2023	3,520,000	2,210,000	1,310,000	645,000	665,000
Tax & Revenue COs 2013	2033	2,600,000	800,000	1,800,000	120,000	1,680,000
Tax & Revenue COs 2017	2027	4,975,000	1,265,000	3,710,000	560,000	3,150,000
Tax & Revenue COs 2018	2038	9,695,000	1,055,000	8,640,000	380,000	8,260,000
Gen. Oblig. Ref. Bonds 2020	2031	2,410,000	170,000	2,240,000	170,000	2,070,000
Tax Notes 2020	2025	1,040,000	500,000	540,000	130,000	410,000
Comb Tax & Revenue COs 2021	2036	4,170,000	0	4,170,000	190,000	3,980,000
TOTALS		\$28,410,000	\$6,000,000	\$22,410,000	\$2,195,000	\$20,215,000

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

FY	OUTSTANDING	PRINCIPAL	INTEREST	TOTAL
2022	22,410,000	2,195,000	788,910	2,983,910
2023	20,215,000	2,280,000	706,497	2,986,497
2024	17,935,000	1,720,000	620,521	2,340,521
2025	16,215,000	1,785,000	558,833	2,343,833
2026	14,430,000	1,710,000	495,325	2,205,325
2027	12,720,000	1,780,000	424,775	2,204,775
2028	10,940,000	1,145,000	362,675	1,507,675
2029	9,795,000	1,180,000	325,675	1,505,675
2030	8,615,000	1,225,000	280,338	1,505,338
2031	7,390,000	1,275,000	231,975	1,506,975
2032	6,115,000	1,025,000	187,600	1,212,600
2033	5,090,000	1,055,000	157,181	1,212,181
2034	4,035,000	890,000	125,400	1,015,400
2035	3,145,000	915,000	100,250	1,015,250
2036	2,230,000	940,000	73,100	1,013,100
2037	1,290,000	635,000	45,150	680,150
2038	655,000	655,000	22,925	677,925
TOTAL		\$22,410,000	\$5,507,130	\$27,917,130

ANNUAL BUDGET

CITY OF NEDERLAND CHRONOLOGICAL STATEMENT OF DEBT REQUIREMENTS BUDGET FISCAL YEAR 2021-2022

ISSUE	SERIES	PRINCIPAL	INTEREST	TOTAL
3/1/2022				
General Obligation Refunding Bonds	2013	0.00	22,925.00	22,925.00
Tax & Revenue Certificates of Oblig.	2013	0.00	37,562.50	37,562.50
Tax & Revenue Certificates of Oblig.	2017	0.00	74,200.00	74,200.00
Tax & Revenue Certificates of Oblig.	2018	0.00	150,818.75	150,818.75
General Obligation Refunding Bonds	2020	0.00	56,000.00	56,000.00
Tax Notes	2020	0.00	3,402.00	3,402.00
Combination Tax & Revenue Cert of Oblig	2021	0.00	49,546.88	49,546.88
		<u>0.00</u>	<u>394,455.13</u>	<u>394,455.13</u>
9/1/2022				
General Obligation Refunding Bonds	2013	645,000.00	22,925.00	667,925.00
Tax & Revenue Certificates of Oblig.	2013	120,000.00	37,562.50	157,562.50
Tax & Revenue Certificates of Oblig.	2017	560,000.00	74,200.00	634,200.00
Tax & Revenue Certificates of Oblig.	2018	380,000.00	150,818.75	530,818.75
General Obligation Refunding Bonds	2020	170,000.00	56,000.00	226,000.00
Tax Notes	2020	130,000.00	3,402.00	133,402.00
Combination Tax & Revenue Cert of Oblig	2021	190,000.00	49,546.88	239,546.88
		<u>2,195,000.00</u>	<u>394,455.13</u>	<u>2,589,455.13</u>
Total Debt Service Requirement		<u>\$2,195,000.00</u>	<u>\$788,910.26</u>	<u>\$2,983,910.26</u>

CITY OF NEDERLAND

ANNUAL BUDGET

CITY OF NEDERLAND RECAP OF REVENUE AND TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	2,195,000.00	394,455.13	394,455.13	2,983,910.26	20,215,000.00
2022-23	2,280,000.00	353,248.63	353,248.63	2,986,497.26	17,935,000.00
2023-24	1,720,000.00	310,260.63	310,260.63	2,340,521.26	16,215,000.00
2024-25	1,785,000.00	279,416.38	279,416.38	2,343,832.76	14,430,000.00
2025-26	1,710,000.00	247,662.50	247,662.50	2,205,325.00	12,720,000.00
2026-27	1,780,000.00	212,387.50	212,387.50	2,204,775.00	10,940,000.00
2027-28	1,145,000.00	181,337.50	181,337.50	1,507,675.00	9,795,000.00
2028-29	1,180,000.00	162,837.50	162,837.50	1,505,675.00	8,615,000.00
2029-30	1,225,000.00	140,168.75	140,168.75	1,505,337.50	7,390,000.00
2030-31	1,275,000.00	115,987.50	115,987.50	1,506,975.00	6,115,000.00
2031-32	1,025,000.00	93,800.00	93,800.00	1,212,600.00	5,090,000.00
2032-33	1,055,000.00	78,590.63	78,590.63	1,212,181.26	4,035,000.00
2033-34	890,000.00	62,700.00	62,700.00	1,015,400.00	3,145,000.00
2034-35	915,000.00	50,125.00	50,125.00	1,015,250.00	2,230,000.00
2035-36	940,000.00	36,550.00	36,550.00	1,013,100.00	1,290,000.00
2036-37	635,000.00	22,575.00	22,575.00	680,150.00	655,000.00
2037-38	655,000.00	11,462.50	11,462.50	677,925.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

CITY OF NEDERLAND RECAP OF TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	1,645,000.00	187,636.38	187,636.38	2,020,272.76	9,885,000.00
2022-23	1,705,000.00	158,279.88	158,279.88	2,021,559.76	8,180,000.00
2023-24	1,120,000.00	127,691.88	127,691.88	1,375,383.76	7,060,000.00
2024-25	1,160,000.00	109,797.63	109,797.63	1,379,595.26	5,900,000.00
2025-26	1,055,000.00	91,543.75	91,543.75	1,238,087.50	4,845,000.00
2026-27	1,095,000.00	70,443.75	70,443.75	1,235,887.50	3,750,000.00
2027-28	425,000.00	51,918.75	51,918.75	528,837.50	3,325,000.00
2028-29	435,000.00	46,668.75	46,668.75	528,337.50	2,890,000.00
2029-30	455,000.00	37,775.00	37,775.00	530,550.00	2,435,000.00
2030-31	470,000.00	28,468.75	28,468.75	526,937.50	1,965,000.00
2031-32	490,000.00	21,856.25	21,856.25	533,712.50	1,475,000.00
2032-33	500,000.00	15,675.00	15,675.00	531,350.00	975,000.00
2033-34	320,000.00	9,150.00	9,150.00	338,300.00	655,000.00
2034-35	325,000.00	6,550.00	6,550.00	338,100.00	330,000.00
2035-36	330,000.00	3,300.00	3,300.00	336,600.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2013**

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	645,000.00	22,925.00	22,925.00	690,850.00	665,000.00
2022-23	665,000.00	11,637.50	11,637.50	688,275.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2013**

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	120,000.00	37,562.50	37,562.50	195,125.00	1,680,000.00
2022-23	125,000.00	35,312.50	35,312.50	195,625.00	1,555,000.00
2023-24	130,000.00	32,812.50	32,812.50	195,625.00	1,425,000.00
2024-25	135,000.00	30,212.50	30,212.50	195,425.00	1,290,000.00
2025-26	140,000.00	27,512.50	27,512.50	195,025.00	1,150,000.00
2026-27	145,000.00	24,712.50	24,712.50	194,425.00	1,005,000.00
2027-28	150,000.00	21,812.50	21,812.50	193,625.00	855,000.00
2028-29	155,000.00	18,625.00	18,625.00	192,250.00	700,000.00
2029-30	165,000.00	15,331.25	15,331.25	195,662.50	535,000.00
2030-31	170,000.00	11,825.00	11,825.00	193,650.00	365,000.00
2031-32	180,000.00	8,212.50	8,212.50	196,425.00	185,000.00
2032-33	185,000.00	4,162.50	4,162.50	193,325.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2017**

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	560,000.00	74,200.00	74,200.00	708,400.00	3,150,000.00
2022-23	580,000.00	63,000.00	63,000.00	706,000.00	2,570,000.00
2023-24	605,000.00	51,400.00	51,400.00	707,800.00	1,965,000.00
2024-25	630,000.00	39,300.00	39,300.00	708,600.00	1,335,000.00
2025-26	655,000.00	26,700.00	26,700.00	708,400.00	680,000.00
2026-27	680,000.00	13,600.00	13,600.00	707,200.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
TAX NOTES
SERIES 2020**

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	130,000.00	3,402.00	3,402.00	136,804.00	410,000.00
2022-23	135,000.00	2,583.00	2,583.00	140,166.00	275,000.00
2023-24	135,000.00	1,732.50	1,732.50	138,465.00	140,000.00
2024-25	140,000.00	882.00	882.00	141,764.00	0.00

ANNUAL BUDGET

**CITY OF NEDERLAND
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2021**

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	190,000.00	49,546.88	49,546.88	289,093.76	3,980,000.00
2022-23	200,000.00	45,746.88	45,746.88	291,493.76	3,780,000.00
2023-24	250,000.00	41,746.88	41,746.88	333,493.76	3,530,000.00
2024-25	255,000.00	39,403.13	39,403.13	333,806.26	3,275,000.00
2025-26	260,000.00	37,331.25	37,331.25	334,662.50	3,015,000.00
2026-27	270,000.00	32,131.25	32,131.25	334,262.50	2,745,000.00
2027-28	275,000.00	30,106.25	30,106.25	335,212.50	2,470,000.00
2028-29	280,000.00	28,043.75	28,043.75	336,087.50	2,190,000.00
2029-30	290,000.00	22,443.75	22,443.75	334,887.50	1,900,000.00
2030-31	300,000.00	16,643.75	16,643.75	333,287.50	1,600,000.00
2031-32	310,000.00	13,643.75	13,643.75	337,287.50	1,290,000.00
2032-33	315,000.00	11,512.50	11,512.50	338,025.00	975,000.00
2033-34	320,000.00	9,150.00	9,150.00	338,300.00	655,000.00
2034-35	325,000.00	6,550.00	6,550.00	338,100.00	330,000.00
2035-36	330,000.00	3,300.00	3,300.00	336,600.00	0.00

ANNUAL BUDGET

CITY OF NEDERLAND RECAP OF WATER & SEWER REVENUE BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	550,000.00	206,818.75	206,818.75	963,637.50	10,330,000.00
2022-23	575,000.00	194,968.75	194,968.75	964,937.50	9,755,000.00
2023-24	600,000.00	182,568.75	182,568.75	965,137.50	9,155,000.00
2024-25	625,000.00	169,618.75	169,618.75	964,237.50	8,530,000.00
2025-26	655,000.00	156,118.75	156,118.75	967,237.50	7,875,000.00
2026-27	685,000.00	141,943.75	141,943.75	968,887.50	7,190,000.00
2027-28	720,000.00	129,418.75	129,418.75	978,837.50	6,470,000.00
2028-29	745,000.00	116,168.75	116,168.75	977,337.50	5,725,000.00
2029-30	770,000.00	102,393.75	102,393.75	974,787.50	4,955,000.00
2030-31	805,000.00	87,518.75	87,518.75	980,037.50	4,150,000.00
2031-32	535,000.00	71,943.75	71,943.75	678,887.50	3,615,000.00
2032-33	555,000.00	62,915.63	62,915.63	680,831.26	3,060,000.00
2033-34	570,000.00	53,550.00	53,550.00	677,100.00	2,490,000.00
2034-35	590,000.00	43,575.00	43,575.00	677,150.00	1,900,000.00
2035-36	610,000.00	33,250.00	33,250.00	676,500.00	1,290,000.00
2036-37	635,000.00	22,575.00	22,575.00	680,150.00	655,000.00
2037-38	655,000.00	11,462.50	11,462.50	677,925.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

CITY OF NEDERLAND TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2018

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	380,000.00	150,818.75	150,818.75	681,637.50	8,260,000.00
2022-23	395,000.00	143,218.75	143,218.75	681,437.50	7,865,000.00
2023-24	410,000.00	135,318.75	135,318.75	680,637.50	7,455,000.00
2024-25	425,000.00	127,118.75	127,118.75	679,237.50	7,030,000.00
2025-26	440,000.00	118,618.75	118,618.75	677,237.50	6,590,000.00
2026-27	460,000.00	109,818.75	109,818.75	679,637.50	6,130,000.00
2027-28	475,000.00	102,918.75	102,918.75	680,837.50	5,655,000.00
2028-29	485,000.00	95,793.75	95,793.75	676,587.50	5,170,000.00
2029-30	500,000.00	88,518.75	88,518.75	677,037.50	4,670,000.00
2030-31	520,000.00	80,393.75	80,393.75	680,787.50	4,150,000.00
2031-32	535,000.00	71,943.75	71,943.75	678,887.50	3,615,000.00
2032-33	555,000.00	62,915.63	62,915.63	680,831.26	3,060,000.00
2033-34	570,000.00	53,550.00	53,550.00	677,100.00	2,490,000.00
2034-35	590,000.00	43,575.00	43,575.00	677,150.00	1,900,000.00
2035-36	610,000.00	33,250.00	33,250.00	676,500.00	1,290,000.00
2036-37	635,000.00	22,575.00	22,575.00	680,150.00	655,000.00
2037-38	655,000.00	11,462.50	11,462.50	677,925.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
GENERAL OBLIGATION REFUNDING
SERIES 2020**

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2021-22	170,000.00	56,000.00	56,000.00	282,000.00	2,070,000.00
2022-23	180,000.00	51,750.00	51,750.00	283,500.00	1,890,000.00
2023-24	190,000.00	47,250.00	47,250.00	284,500.00	1,700,000.00
2024-25	200,000.00	42,500.00	42,500.00	285,000.00	1,500,000.00
2025-26	215,000.00	37,500.00	37,500.00	290,000.00	1,285,000.00
2026-27	225,000.00	32,125.00	32,125.00	289,250.00	1,060,000.00
2027-28	245,000.00	26,500.00	26,500.00	298,000.00	815,000.00
2028-29	260,000.00	20,375.00	20,375.00	300,750.00	555,000.00
2029-30	270,000.00	13,875.00	13,875.00	297,750.00	285,000.00
2030-31	285,000.00	7,125.00	7,125.00	299,250.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**SUMMARY OF CAPITAL
EXPENDITURES**

ANNUAL BUDGET

CAPITAL OUTLAY BY FUND AND DEPARTMENT FISCAL YEAR 2021-2022

FUND/DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
General Fund:			
Street Department	Street Improvements	6730	\$275,000
Library	New Carpeting	6720	\$125,000
Street Improvement Fund	Street Improvements	6730	\$2,776,200
Water & Sewer Fund:			
Billilng & Collections	Handheld with Charger	6744	\$6,530
Wastewater Treatment Plant	WWT Plant Equipment	6740	\$10,000
Equipment Replacement Fund-General:			
Police Department	Ford Escape (3)	6742	\$83,000
Street Department	Street Broom	6742	\$67,000
Equipment Replacement Fund - Solid Waste			
Solid Waste	Garbage Truck	6742	\$370,000
Hotel/Motel Fund			
Tex Ritter Park	Landscaping	6720	\$5,000
Tex Ritter Park	External Park Repairs	6720	\$20,000
Parks & Recreation Special Fund			
Parks & Recreation	Playground Equipment - S 5th Street	6720	\$50,000
Parks & Recreation	Tennis Court Resurfacing	6720	\$20,000
Parks & Recreation	New Playground - Doornbos Park	6720	\$225,000
Parks & Recreation	Half Court Basketball Court - Croppo	6720	\$45,000
Parks & Recreation	Babe Ruth Parking Lot	6720	\$55,000
Parks & Recreation	Parking Lot Repairs - Doornbos Park	6720	\$550,000
Parks & Recreation	Pool Deck Resurfacing	6720	\$80,000
Parks & Recreation	Pool Slide Fencing	6720	\$10,000
TOTAL CAPITAL OUTLAY FOR FISCAL YEAR 2021-2022			<u><u>\$4,772,730</u></u>

ANNUAL BUDGET

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GLOSSARY OF TERMS

ANNUAL BUDGET

APPROPRIATION: An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

ASSESSED VALUATION: The estimated value placed upon real and personal property by the Chief Appraiser of the Appraisal District as the basis for levying property taxes.

ASSETS: Property owned by the City for which a monetary value has been established.

BASIS OF ACCOUNTING: The basis of accounting is accrual for all Enterprise Funds. The modified accrual basis is used for the General Fund and Special Revenue Funds.

BOND: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET: An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

CAPITAL OUTLAY: Expenditures for the acquisition of fixed assets which by definition have a useful life of more than one year. Included in this category is the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

ENTERPRISE FUNDS: Funds used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominately self-supported by user charges. The funds are operated in a manner similar to comparable private enterprises.

EXPENDITURE: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

EXPENSE: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

FISCAL YEAR: The twelve month period beginning October 1st and ending the following September 30th.

FUND: A set of interrelated accounts which record revenues and expenditures associated with a specific purpose.

ANNUAL BUDGET

GENERAL OBLIGATION (G. O.) BONDS: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from property taxes.

OPERATING BUDGET: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for salaries and benefits, maintenance, and contractual services.

RESOURCES: Total dollars available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

REVENUE: Generally refers to income received by the City from taxes, fees, grants, interest on investments, and other related sources.

REVENUE BOND: A type of bond backed only by the revenues from a specific enterprise or project.

SALARIES AND BENEFITS: Costs related to compensating employees, including salaries, wages, insurance, payroll taxes and retirement contributions.

SPECIAL REVENUE FUNDS: Funds which account for revenues from revenue sources which by law are designated to finance particular functions or activities of government and which, therefore, cannot be diverted to other uses.

OPERATING EXPENSES: Operational expenses related to cost of goods, maintenance agreements, professional or technical services and other outside organizations.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE: the amount of tax levied for each \$100 of assessed valuations.

ANNUAL BUDGET

OBJECT CLASSIFICATIONS

ANNUAL BUDGET

OBJECT CLASSIFICATION

**OBJECT
NUMBER DESCRIPTION**

PERSONNEL COST

6110 SALARIES
Regular full time and part-time employees

6111 OVERTIME
Payment for time worked in excess of 40 hours/week and holidays

6113 LONGEVITY
Benefit based on the number of years of service

6115 EXTRA HELP
Temporary part-time positions

6116 EDUCATIONAL CERTIFICATION
Incentive pay for advanced skill and state license

6121 GROUP INSURANCE
Insurance benefit paid by the City

6124 TMRS
City's contribution to the Employees' pension plan

6126 SOCIAL SECURITY
City's contribution to FICA

6128 WORKER'S COMPENSATION
City's contribution to Worker's Comp. Insurance System

MATERIALS AND SUPPLIES

6210 GENERAL OFFICE SUPPLIES
Account used for cost of office supplies, copy supplies, minor computer parts, and data processing supplies

6212 BOOKS & PUBLICATIONS
Account used for purchase of books

6220 MISCELLANEOUS SUPPLIES
Account used for supplies such as medical, janitorial, animal shelter, election, laundry, etc.

6222 MOTOR VEHICLE FUEL
Account used for cost of gasoline, diesel, etc.

6231 WEARING APPAREL
Account used for cost of uniforms, raincoats, gas masks, etc.

6236 FOODS
Account used for cost of food, coffee, etc.

6240 SIGNS, SIGNALS & MARKERS
Account used for cost of traffic signs, signal system, etc.

ANNUAL BUDGET

- 6242 GARBAGE BAGS**
Account used for cost of garbage bags
- 6243 SPECIAL PROGRAM SUPPLIES**
Account used for cost of special program supplies such as Recreation Programs, Fire or Police Programs, Summer Reading Program, Safety Program, Heritage Festival, Service Awards, etc.
- 6246 STREET & BRIDGE SUPPLIES**
Account used for cost of minor maintenance on streets & bridges
- 6247 WATER & SEWER MAINS**
Account used to buy inventory supplies for water & sewer mains
- 6248 STORM SEWERS**
Account used for cost to maintain existing storm sewers
- 6256 CHEMICALS & INSECTICIDES**
Account used for chlorine, insect sprays, etc.
- 6258 MOTOR VEHICLE SUPPLIES**
Account used for cost of minor vehicle parts, oil & grease, etc.
- 6264 GARBAGE CONTAINERS**
Account used for cost of big bins for trash disposal
- 6265 SUPPLIES/MINOR TOOLS & EQUIPMENT**
Account used for cost of minor maintenance supplies, electrical supplies, hoses, pumps, paint, nails, welding supplies, etc.
- 6270 EQUIPMENT MAINTENANCE & REPAIR**
Account used for cost of maintenance and repair of equipment
- 6274 SAFETY EQUIPMENT**
Account used for cost of safety equipment
- 6275 WATER METER & BOXES**
Account used for cost of, and repairs to, water meters & boxes

CONTRACTUAL SERVICES

- 6310 ENGINEERING**
Account used for cost of outside professional engineering services rendered to the City
- 6311 AUDITING & ACCOUNTING**
Account used for cost of outside professional services rendered to the City for year-end auditing and special projects
- 6312 CONSULTANT SERVICES**
Account used for cost of outside professional services rendered to the City for special projects
- 6313 LEGAL SERVICES**
Account used for cost of outside professional services rendered to the City for legal advice
- 6314 MEDICAL SERVICES AND PRE-EMPLOYMENT**
Account used for costs of pre-employment medical exams, drug screens, and routine preventative medical costs

ANNUAL BUDGET

- 6315 COMPUTER SYSTEM**
Account used for costs of NT network; including remote connections and software maintenance
- 6317 REIMBURSEMENT**
Account used for pre-determined amount reimbursed to various departments & Council members for expenses
- 6318 RECORDING FEES**
Account used for cost of filing liens
- 6320 INSPECTION FEES**
Account used for cost of outside professional services rendered to the City for inspection of construction projects
- 6323 HEALTH INSPECTION FEES**
Account used for cost of inspection services on water system
- 6324 LABORATORY TESTING**
Account used for cost of testing soil and ground, water & sewer, and miscellaneous testing for construction projects
- 6326 RETIREE INSURANCE**
Account used for cost of providing insurance for retirees
- 6331 TELEPHONE**
Account used for cost of local & long distance phone service
- 6332 POSTAGE & FREIGHT**
Account used for cost of mailing & shipping
- 6333 TRAINING & TRAVEL**
Account used for cost of schooling & training programs, and reimbursement of employee expenses incurred while away from City on business
- 6337 ADVERTISING/PUBLICATION**
Account used for cost of advertising & publishing legal notices
- 6338 PRINTING & BINDING**
Account used for cost of printing the budget and forms
- 6341 INSURANCE GENERAL**
Account used for cost of general liability, commercial auto, law enforcement insurance, etc.
- 6342 SURETY, FIDELITY BONDS**
Account used for cost of bonding City Officials and Employees
- 6343 INSURANCE MOTOR EQUIPMENT**
Account used for cost of bodily injury or property damage insurance on City owned or operated vehicles
- 6347 UNEMPLOYMENT REIMBURSEMENT**
Account used for cost of unemployment reimbursement to TEC
- 6348 ELECTRICITY**
Account used for cost of electric bills incurred by the City

ANNUAL BUDGET

- 6349 NATURAL GAS**
Account used for cost of gas bills incurred by the City
- 6350 BLDG/STRUCTURE IMPROVEMENTS**
Account used for cost of contractual repair & maintenance to City buildings
- 6351 FIXED PLANT & EQUIPMENT R & M**
Account used for cost of contractual repair & maintenance of stationery equipment such as pumps, compressors, etc.
- 6354 TRAFFIC LIGHTS**
Account used for cost of signals
- 6355 VEHICLE & EQUIPMENT R & M**
Account used for cost of contractual repair & maintenance of vehicles, office equipment, radios, etc.
- 6357 STREET STRIPING**
Account used for costs incurred in street striping
- 6359 STREETS / ALLEYS**
Account used for cost of contractual repair & maintenance of streets and alleys
- 6363 SUBDIVISION REFUNDS**
Account used to reimburse developers for cost of infrastructure
- 6365 STREET LIGHTS**
Account used for cost of streetlights within the City
- 6366 RENTAL EQUIPMENT**
Account used for rental cost of any equipment such as heavy equipment, copy machine, postage machine, etc.
- 6368 UNIFORM RENTAL**
Account used for cost of providing uniforms
- 6371 SENIOR CITIZEN CENTER**
Account used to supplement the senior citizen program
- 6372 COURT COSTS, JURY FEES**
Fees paid to jurors during court sessions & court costs
- 6373 JUDGEMENTS & DAMAGES**
Account used for any costs incurred from lawsuits
- 6374 CITY JUDGE**
Account used for fees paid to judges for court sessions
- 6377 DUES & MEMBERSHIPS**
Account used for cost of annual association dues, etc.
- 6380 JANITORIAL SERVICES**
Account used for cost of cleaning services
- 6384 PRISONER COST**
Account used for costs incurred in housing prisoners
- 6389 PAYMENT TO CHAMBER & HISTORICAL SOCIETY**
Account used for payments to the Chamber of Commerce and Nederland Historical Society

ANNUAL BUDGET

- 6390 WASTE DISPOSAL**
Account used for costs of solid waste disposal
- 6391 SUPPORT OF ANIMAL SHELTER**
Account used for costs incurred by the animal shelter
- 6392 FEES FOR OFFICIATING**
Account used for cost of officiating recreation programs
- 6393 CONTRACTUAL SERVICES**
Account used for cost of miscellaneous contractual services
- 6397 GREEN WASTE DISPOSAL**
Account used for cost of disposal of green waste
- 6400 SPECIAL PROGRAM CONTRACTUAL**
Account used for contractual cost of special programs such as Recreation Programs, Fire or Police Programs, Summer Reading Program, Heritage Festival, Safety Program, Service Awards, etc.
- 6404 UNTREATED WATER**
Account used for cost of untreated water from the Lower Neches Valley Authority (LNVA)
- 6406 CONTINGENCY**
Funds for emergencies for unforeseen expenditures

CAPITAL OUTLAY

*** (TO BE CONSIDERED CAPITAL, THE ITEM MUST TOTAL \$5,000 OR ABOVE)

- 6710 LAND IMPROVEMENTS**
Account used for expenditures incurred in the acquisition of land, easements, and right-of-way, and land improvements
- 6720 BLDGS, FIXTURES & GROUNDS**
Account used for expenditures incurred in the acquisition, construction, or improvements of buildings and grounds
- 6730 STREET IMPROVEMENTS**
Account used for expenditures incurred in the construction and improvements of streets, roadways and highways
- 6731 STORM SEWERS**
Account used for expenditures incurred on storm sewers
- 6740 PLANT EQUIPMENT**
Account used for cost of acquiring pumps, compressors, heating and cooling equipment, etc.
- 6742 MOTOR VEHICLES**
Account used for cost of trucks, trailers, cars, etc.
- 6743 FURNITURE, FIXTURES, OFFICE EQUIPMENT**
Account used for cost of desks, file cabinets, computers, etc.
- 6744 MISCELLANEOUS EQUIPMENT**
Account used for cost of small equipment such as fire hoses, rods, volt meters, cameras, mowers, jack hammers, drills, presses, power saws, etc.

ANNUAL BUDGET

- 6745 HEAVY EQUIPMENT**
Account used for cost of heavy equipment and machinery
- 6748 RECREATION EQUIPMENT**
Account used for cost of recreation equipment such as swings, picnic tables, etc.
- 6749 FIRE HYDRANTS**
Account used for cost of, and installation of, fire hydrants
- 6755 WATER DISTRIBUTION LINES**
Account used for acquisition or installation of water transmission and distribution lines
- 6756 SEWER COLLECTION LINES**
Account used for acquisition or installation of sewer transmission and distribution lines
- 6757 TANKS & TOWERS**
Account used for the acquisition, construction or drilling of tanks and towers
- 6758 SEWER LIFT STATION**
Account used for cost and construction of sewer lift stations and equipment
- 6760 WATER TAPS**
Account used for installation of water taps to property owners for water usage
- 6761 SEWER TAPS**
Account used for installation of sewer taps to property owners for sewer usage

ANNUAL BUDGET

**PERSONNEL POSITIONS AND
WAGE SCALE**

ANNUAL BUDGET

List of Positions

Position	Number of	Pay Grade
City Manager	1	132
Director of Finance/Assistant City Manager	1	127
Chief of Police	1	127
Public Works Director	1	127
Fire Chief/Fire Marshal	1	126
Human Resources Director/Assistant to the City Manager	1	125
Information Technology Manager	1	122
Chief Building Official	1	121
Director of Library Services	1	120
City Clerk	1	117
Parks & Recreation Director	1	117
Water Operations Supervisor	1	115
Treatment Plant Supervisor	2	115
Street and City Shop Supervisor	1	115
Accounting Supervisor	1	115
Solid Waste/Animal Control Supervisor	1	115
Telecommunications Supervisor	1	115
Executive Secretary	1	114
Computer Support Specialist	1	112
Plant Operator	7	110
Heavy Equipment Operator	5	109
Equipment Mechanic	1	109
Accounting Assistant	1	108
Court Administrator	1	108
Code Enforcement Officer	1	108
Telecommunications Operator	10	108
Animal Control Officer	1	107
Administrative Secretary	4	107
Sanitation Driver	7	106
Maintenance Worker	13	106
Departmental Clerk	3	106
Meter Reader	2	106
Recreation Assistant	1	105

ANNUAL BUDGET

List of Positions

Position	Number of	Pay Grade
Library Assistant	3	105
Wastewater Plant Facility Worker	1	104
Assistant Police Chief	1	CB
Police Sergeant	6	CB
Police Officer	21	CB
Assistant Fire Chief	1	CB
Fire Captain	3	CB
Fire Fighter	11	CB
Total Positions Authorized	124	

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2021

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
100	23,108.80	23,795.20	25,251.20	26,790.40	28,371.20	30,076.80	31,512.00
Biweekly	888.80	915.20	971.20	1,030.40	1,091.20	1,156.80	1,212.00
Hourly	11.11	11.44	12.14	12.88	13.64	14.46	15.15
101	30,472.00	31,387.20	33,280.00	35,276.80	37,377.60	39,644.80	41,496.00
Biweekly	1,172.00	1,207.20	1,280.00	1,356.80	1,437.60	1,524.80	1,596.00
Hourly	14.65	15.09	16.00	16.96	17.97	19.06	19.95
102	32,011.20	32,968.00	34,944.00	37,044.80	39,228.80	41,579.20	43,596.80
Biweekly	1,231.20	1,268.00	1,344.00	1,424.80	1,508.80	1,599.20	1,676.80
Hourly	15.39	15.85	16.80	17.81	18.86	19.99	20.96
103	33,612.80	34,611.20	36,670.40	38,896.00	41,225.60	43,700.80	45,760.00
Biweekly	1,292.80	1,331.20	1,410.40	1,496.00	1,585.60	1,680.80	1,760.00
Hourly	16.16	16.64	17.63	18.70	19.82	21.01	22.00
104	35,318.40	36,379.20	38,521.60	40,851.20	43,305.60	45,864.00	48,027.20
Biweekly	1,358.40	1,399.20	1,481.60	1,571.20	1,665.60	1,764.00	1,847.20
Hourly	16.98	17.49	18.52	19.64	20.82	22.05	23.09
105	37,065.60	38,168.00	40,435.20	42,889.60	45,448.00	48,172.80	50,481.60
Biweekly	1,425.60	1,468.00	1,555.20	1,649.60	1,748.00	1,852.80	1,941.60
Hourly	17.82	18.35	19.44	20.62	21.85	23.16	24.27
106	38,896.00	40,060.80	42,452.80	45,011.20	47,715.20	50,585.60	52,977.60
Biweekly	1,496.00	1,540.80	1,632.80	1,731.20	1,835.20	1,945.60	2,037.60
Hourly	18.70	19.26	20.41	21.64	22.94	24.32	25.47

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2021

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
107	40,872.00	42,099.20	44,595.20	47,299.20	50,086.40	53,164.80	55,640.00
Biweekly	1,572.00	1,619.20	1,715.20	1,819.20	1,926.40	2,044.80	2,140.00
Hourly	19.65	20.24	21.44	22.74	24.08	25.56	26.75
108	42,910.40	44,200.00	46,800.00	49,670.40	52,624.00	55,785.60	58,385.60
Biweekly	1,650.40	1,700.00	1,800.00	1,910.40	2,024.00	2,145.60	2,245.60
Hourly	20.63	21.25	22.50	23.88	25.30	26.82	28.07
109	45,073.60	46,425.60	49,129.60	52,124.80	55,203.20	58,510.40	61,360.00
Biweekly	1,733.60	1,785.60	1,889.60	2,004.80	2,123.20	2,250.40	2,360.00
Hourly	21.67	22.32	23.62	25.06	26.54	28.13	29.50
110	47,320.00	48,734.40	51,625.60	54,766.40	58,073.60	61,526.40	64,417.60
Biweekly	1,820.00	1,874.40	1,985.60	2,106.40	2,233.60	2,366.40	2,477.60
Hourly	22.75	23.43	24.82	26.33	27.92	29.58	30.97
111	49,670.40	51,168.00	54,225.60	57,428.80	60,881.60	64,563.20	67,600.00
Biweekly	1,910.40	1,968.00	2,085.60	2,208.80	2,341.60	2,483.20	2,600.00
Hourly	23.88	24.60	26.07	27.61	29.27	31.04	32.50
112	52,166.40	53,726.40	56,929.60	60,361.60	63,980.80	67,766.40	71,032.00
Biweekly	2,006.40	2,066.40	2,189.60	2,321.60	2,460.80	2,606.40	2,732.00
Hourly	25.08	25.83	27.37	29.02	30.76	32.58	34.15
113	54,724.80	56,368.00	59,716.80	63,356.80	67,204.80	71,156.80	74,588.80
Biweekly	2,104.80	2,168.00	2,296.80	2,436.80	2,584.80	2,736.80	2,868.80
Hourly	26.31	27.10	28.71	30.46	32.31	34.21	35.86

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2021

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
114	57,491.20	59,217.60	62,753.60	66,518.40	70,491.20	74,734.40	78,291.20
Biweekly	2,211.20	2,277.60	2,413.60	2,558.40	2,711.20	2,874.40	3,011.20
Hourly	27.64	28.47	30.17	31.98	33.89	35.93	37.64
115	60,320.00	62,129.60	65,915.20	69,846.40	74,048.00	78,520.00	82,264.00
Biweekly	2,320.00	2,389.60	2,535.20	2,686.40	2,848.00	3,020.00	3,164.00
Hourly	29.00	29.87	31.69	33.58	35.60	37.75	39.55
116	63,377.60	65,270.40	69,201.60	73,361.60	77,729.60	82,430.40	86,340.80
Biweekly	2,437.60	2,510.40	2,661.60	2,821.60	2,989.60	3,170.40	3,320.80
Hourly	30.47	31.38	33.27	35.27	37.37	39.63	41.51
117	66,560.00	68,556.80	72,633.60	77,022.40	81,640.00	86,528.00	90,646.40
Biweekly	2,560.00	2,636.80	2,793.60	2,962.40	3,140.00	3,328.00	3,486.40
Hourly	32.00	32.96	34.92	37.03	39.25	41.60	43.58
118	69,867.20	71,968.00	76,294.40	80,870.40	85,696.00	90,875.20	95,201.60
Biweekly	2,687.20	2,768.00	2,934.40	3,110.40	3,296.00	3,495.20	3,661.60
Hourly	33.59	34.60	36.68	38.88	41.20	43.69	45.77
119	73,340.80	75,545.60	80,100.80	84,905.60	90,022.40	95,409.60	99,902.40
Biweekly	2,820.80	2,905.60	3,080.80	3,265.60	3,462.40	3,669.60	3,842.40
Hourly	35.26	36.32	38.51	40.82	43.28	45.87	48.03
120	77,022.40	79,331.20	84,115.20	89,169.60	94,515.20	100,193.60	104,915.20
Biweekly	2,962.40	3,051.20	3,235.20	3,429.60	3,635.20	3,853.60	4,035.20
Hourly	37.03	38.14	40.44	42.87	45.44	48.17	50.44

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2021

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
121	80,891.20	83,324.80	88,316.80	93,558.40	99,216.00	105,185.60	110,177.60
Biweekly	3,111.20	3,204.80	3,396.80	3,598.40	3,816.00	4,045.60	4,237.60
Hourly	38.89	40.06	42.46	44.98	47.70	50.57	52.97
122	84,926.40	87,484.80	92,726.40	98,300.80	104,166.40	110,427.20	115,689.60
Biweekly	3,266.40	3,364.80	3,566.40	3,780.80	4,006.40	4,247.20	4,449.60
Hourly	40.83	42.06	44.58	47.26	50.08	53.09	55.62
123	89,190.40	91,873.60	97,344.00	103,188.80	109,428.80	115,980.80	121,472.00
Biweekly	3,430.40	3,533.60	3,744.00	3,968.80	4,208.80	4,460.80	4,672.00
Hourly	42.88	44.17	46.80	49.61	52.61	55.76	58.40
124	93,620.80	96,428.80	102,252.80	108,347.20	114,878.40	121,742.40	127,524.80
Biweekly	3,600.80	3,708.80	3,932.80	4,167.20	4,418.40	4,682.40	4,904.80
Hourly	45.01	46.36	49.16	52.09	55.23	58.53	61.31
125	98,280.00	101,233.60	107,328.00	113,796.80	120,598.40	127,857.60	133,931.20
Biweekly	3,780.00	3,893.60	4,128.00	4,376.80	4,638.40	4,917.60	5,151.20
Hourly	47.25	48.67	51.60	54.71	57.98	61.47	64.39
126	103,188.80	106,288.00	112,673.60	119,475.20	126,651.20	134,264.00	140,649.60
Biweekly	3,968.80	4,088.00	4,333.60	4,595.20	4,871.20	5,164.00	5,409.60
Hourly	49.61	51.10	54.17	57.44	60.89	64.55	67.62
127	108,368.00	111,612.80	118,372.80	125,444.80	132,953.60	140,940.80	147,617.60
Biweekly	4,168.00	4,292.80	4,552.80	4,824.80	5,113.60	5,420.80	5,677.60
Hourly	52.10	53.66	56.91	60.31	63.92	67.76	70.97

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2021

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
128	113,838.40	117,249.60	124,280.00	131,705.60	139,609.60	148,033.60	155,043.20
Biweekly	4,378.40	4,509.60	4,780.00	5,065.60	5,369.60	5,693.60	5,963.20
Hourly	54.73	56.37	59.75	63.32	67.12	71.17	74.54
129	119,516.80	123,094.40	130,478.40	138,299.20	146,577.60	155,376.00	162,780.80
Biweekly	4,596.80	4,734.40	5,018.40	5,319.20	5,637.60	5,976.00	6,260.80
Hourly	57.46	59.18	62.73	66.49	70.47	74.70	78.26
130	125,465.60	129,230.40	136,988.80	145,204.80	153,920.00	163,134.40	170,913.60
Biweekly	4,825.60	4,970.40	5,268.80	5,584.80	5,920.00	6,274.40	6,573.60
Hourly	60.32	62.13	65.86	69.81	74.00	78.43	82.17
131	131,726.40	135,678.40	143,832.00	152,443.20	161,595.20	171,267.20	179,441.60
Biweekly	5,066.40	5,218.40	5,532.00	5,863.20	6,215.20	6,587.20	6,901.60
Hourly	63.33	65.23	69.15	73.29	77.69	82.34	86.27
132	138,320.00	142,459.20	151,028.80	160,056.00	169,665.60	179,836.80	188,406.40
Biweekly	5,320.00	5,479.20	5,808.80	6,156.00	6,525.60	6,916.80	7,246.40
Hourly	66.50	68.49	72.61	76.95	81.57	86.46	90.58

ANNUAL BUDGET

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ANNUAL BUDGET

AUTHORIZING DOCUMENTS

**CITY OF NEDERLAND
RESOLUTION 2021-26**

**A RESOLUTION BY THE CITY COUNCIL ACCEPTING
THE BUDGET FOR THE CITY OF NEDERLAND AS
PREPARED AND SUBMITTED BY THE CITY MANAGER,
SUCH BUDGET COVERING THE FISCAL YEAR
BEGINNING OCTOBER 1, 2021 AND ENDING
SEPTEMBER 30, 2022.**

WHEREAS, the City Manager has prepared and submitted to the City Council a budget estimate of expenditures and revenues of all City department activities and offices for the fiscal year beginning October 1, 2021 and ending September 30, 2022; and

WHEREAS, such proposed and estimated budget, after due hearing and consideration, should be approved in its proposed or amended form;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND, TEXAS:

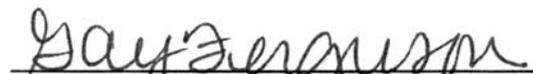
That the budget as prepared and submitted by the City Manager for the total expenditures in each of the various departments of the City of Nederland is hereby accepted and a Public Hearing is hereby set for 4:30 p.m., August 30, 2021, to approve this budget in the proposed or amended form in accordance with Article VII of the City Charter.

PASSED AND APPROVED this the 16th day of August 2021.





Don Albanese, Mayor
City of Nederland, Texas



Gay Ferguson, City Clerk
City of Nederland, Texas

APPROVED AS TO FORM AND LEGALITY:



Jesse Branick, City Attorney
City of Nederland, Texas

**CITY OF NEDERLAND
ORDINANCE NO. 2021-15**

**AN APPROPRIATION ORDINANCE ADOPTING
A BUDGET FOR THE ENSUING FISCAL YEAR
BEGINNING OCTOBER 1, 2021, AND ENDING
SEPTEMBER 30, 2022, IN ACCORDANCE WITH
ARTICLE VII, OF THE CHARTER OF THE CITY
OF NEDERLAND.**

WHEREAS, in accordance with Article VII, Section 7.02 of the City Charter, the City Manager prepared and presented to the City Council a city budget itemizing estimated revenues and appropriations for the ensuing fiscal year beginning October 1, 2021 and ending September 30, 2022.

WHEREAS, in accordance with Article VII, Section 7.05 of the City Charter, at the meeting of the Council at which the budget and budget message were submitted, the Council determined the place and time of the public hearing. On August 30, 2021, after notice was published, said Public Hearing was held by the City Council on the proposed budget.

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

Section 1 - GENERAL FUND. That there be and is hereby appropriated the sum of Fourteen million, three hundred eighteen thousand, six hundred eighty-one dollars and no cents (\$14,318,681.00) to the General Fund for the payment of operating expenses and necessary capital outlay for the following departments and uses:

a. City Council	\$23,354
b. Legal	\$83,230
c. City Manager	\$526,920
d. Finance	\$416,077
e. Personnel	\$336,067
f. Civil Service	\$4,150
g. City Hall	\$58,650
h. Police	\$4,632,259
i. Property Maintenance	\$61,440
j. Emergency Management	\$71,600
k. Fire	\$2,013,391
l. Fire Volunteers	\$18,650
m. Inspections	\$249,940
n. Code Enforcement	\$106,226
o. Public Works Administration	\$367,057
p. Street Department	\$1,200,473
q. Animal Control	\$144,287
r. Parks & Recreation	\$702,813
s. Library	\$658,097
t. Other Requirements	\$2,644,000

Section 2 - DEBT SERVICE FUND. That there be and is hereby appropriated the sum of Two million, nine hundred eighty-six thousand, seven hundred eleven dollars and no cents (\$2,986,711.00) to the Debt Service Fund for payment of principal and interest on outstanding City debt.

Section 3 - WATER & SEWER FUND. That there be and is hereby appropriated the sum of Five million, five hundred thirty-six thousand, thirty-eight dollars and no cents (\$5,536,038.00) to the Water & Sewer Fund for the payment of operating expenses and necessary capital outlay for the following departments and uses:

a. Water Treatment	\$1,524,756
b. Billing/Collections	\$604,653
c. Wastewater Treatment	\$981,525
d. Water & Sewer Distribution	\$924,166
e. Other Requirements	\$1,500,938

Section 4 – SANITARY SEWER EVALUATION FUND (SSES). That there be and is hereby appropriated the sum of Fifty thousand dollars and no cents (\$50,000.00) to the SSES Fund for the payment of operating expenses and necessary capital outlay.

Section 5 - SOLID WASTE FUND. That there be and is hereby appropriated the sum of One million, six hundred eighty-four thousand, eight hundred seventy-eight dollars and no cents (\$1,684,878.00) to the Solid Waste Fund for the payment of operating expenses and necessary capital outlay.

Section 6 - EQUIPMENT REPLACEMENT FUND-GENERAL. That there be and is hereby appropriated the sum of One hundred fifty thousand dollars and no cents (\$150,000.00) to the Equipment Replacement Fund-General for the payment of necessary capital outlay.

Section 7 - EQUIPMENT REPLACEMENT FUND-SOLID WASTE. That there be and is hereby appropriated the sum of Three hundred seventy thousand dollars and no cents (\$370,000.00) to the Equipment Replacement Fund-Solid Waste for the payment of necessary capital outlay.

Section 8 - POLICE NARCOTICS FUND. That there be and is hereby appropriated the sum of Thirty-five thousand, four hundred dollars and no cents (\$35,400.00) to the Police Narcotics Fund for the payment of operating expenses and necessary capital outlay.

Section 9 - LIBRARY SPECIAL FUND. That there be and is hereby appropriated the sum of One hundred two thousand, eight hundred dollars and no cents (\$102,800.00) to the Library Special Fund for the payment of operating expenses and necessary capital outlay.

Section 10 - HOTEL/MOTEL FUND. That there be and is hereby appropriated the sum of One hundred thirty thousand and no cents (\$130,000.00) to the Hotel/Motel Fund for the payment of operating expenses.

Section 11 – FIRE DEPARTMENT SPECIAL FUND. That there be and is hereby appropriated the sum of Twenty-five thousand dollars and no cents (\$25,000.00) to the Fire Department Special Fund for the payment of operating expenses and necessary capital outlay.

Section 12 - PARKS & RECREATION SPECIAL FUND. That there be and is hereby appropriated the sum of One million seventy thousand dollars and no cents (\$1,070,000.00) to the Parks & Recreation Special Fund for the payment of operating expenses and necessary capital outlay.

Section 13 – COURT TECHNOLOGY FUND. That there be and is hereby appropriated the sum of Six thousand dollars and no cents (\$6,000.00) to the Court Technology Fund for the payment of operating expenses and necessary capital outlay.

Section 14 – STREET IMPROVEMENT FUND. That there be and is hereby appropriated the sum of Two million, seven hundred seventy-six thousand, two hundred dollars and no cents (\$2,776,200.00) to the Street Improvement Fund for the payment of operating expenses and necessary capital outlay.

Section 16 - MID-COUNTY MUNICIPAL LEAGUE CENTRAL DISPATCH FUND. That there be and is hereby appropriated the sum of One million, six hundred thirty-seven thousand, one hundred eighty-three dollars and no cents (\$1,637,183.00) to the Mid-County Municipal League Dispatch Fund for the payment of operating expenses and necessary capital outlay.

THAT the foregoing appropriations for expenditures be adopted as the budget for the ensuing fiscal year beginning October 1, 2021 and ending September 30, 2022.

THAT the City Council shall meet and adopt an Ordinance levying on the assessed valuation of the property within the City, subject to the provisions of the Charter and lawful exceptions given by State Law or City Ordinance, a rate of taxation on each One Hundred Dollars (\$100.00) of valuation sufficient to raise the amounts estimated to be required in this annual budget less the amounts estimated to be received from fines, licenses, and other sources of revenue.

THAT any unencumbered funds remaining on hand at the end of the fiscal year ending September 30, 2021, shall be construed with and classified with Miscellaneous Revenue anticipated during the fiscal year beginning October 1, 2021 and ending September 30, 2022, and such funds are hereby appropriated as a City Council Contingency Account for purposes approved by the City Council.

THAT all ordinances and parts of ordinances in conflict herewith are expressly repealed.

THAT the City Clerk shall file a true copy of this ordinance and said budget with the Office of County Clerk of Jefferson County, Texas as provided by Section 102.011 of the Local Government Code.

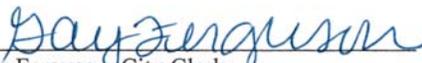
THAT this being an ordinance not requiring publication it shall take effect and be in force from and after its passage.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND THIS THE 16TH DAY OF SEPTEMBER 2021.





Don Albanese, Mayor
City of Nederland, Texas



Gay Ferguson, City Clerk
City of Nederland, Texas

APPROVED AS TO FORM AND LEGALITY:



Jesse Branick, City Attorney
City of Nederland, Texas

ORDINANCE NO. 2021-16

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2021, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF NEDERLAND AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING FOR THE INTEREST AND SINKING FUND.

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Nederland, subject to ad valorem taxes for the tax year 2021, was fixed by Angela Bellard, Chief Appraiser of Jefferson Central Appraisal District, at a total value of \$1,564,323,747; now, therefore,

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; AND,

WHEREAS, THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.60 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-37.57,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND:

SECTION 1: - That the tax assessment rolls furnished by the City's Tax Assessor-Collector, based upon the certified roll furnished by Angela Bellard, Chief Appraiser of Jefferson Central Appraisal District, at a total value of \$1,564,323,747, shall become the tax assessment rolls of the City of Nederland for the year 2021, less all exemptions provided by either State Law or City ordinance in the amount of \$169,350,206.

SECTION 2: - That there is hereby levied for the current year, 2021, and there shall be collected for the use and support of the municipal government of the City of Nederland, and to provide interest and sinking funds for the fiscal year ending September 30, 2022 upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 51.7206 cents on each one hundred dollars (\$100) valuation of property; said tax being so levied and apportioned to the specific purposes hereinafter set forth:

- (a) For the maintenance and support of the general government (General Fund), 37.5573 cents on each one hundred dollars (\$100) valuation of property; and
- (b) For the Interest & Sinking Fund, 14.1633 cents on each one hundred dollars (\$100) valuation of property as follows:

For the purpose of paying fees, interest and principal of Six hundred ninety-one thousand, two hundred fifty dollars (\$691,250.00) on the General Obligation Refunding Bonds, Series 2013, 4.8413 cents on each one hundred dollars (\$100) valuation of property.

For the purpose of paying fees, interest and principal of One hundred ninety-five thousand, five hundred twenty-five dollars (\$195,525.00) on the Tax and Revenue Certificates of Obligation, Series 2013, 1.3694 cents on each one hundred dollars

(\$100) valuation of property.

For the purpose of paying fees, interest and principal of Seven hundred eight thousand, eight hundred dollars (\$708,800.00) on the Tax and Revenue Certificates of Obligation, Series 2017, 4.9642 cents on each one hundred dollars (\$100) valuation of property.

For the purpose of paying fees, interest and principal of One hundred thirty-seven thousand, two hundred four dollars (\$137,204.00) on the Tax Notes, Series 2020, 0.9609 cents on each one hundred dollars (\$100) valuation of property.

For the purpose of paying fees, interest and principal of Two hundred eighty-nine thousand, four hundred ninety-four dollars (\$289,494.00) on the Combination Tax and Revenue Certificates of Obligation, Series 2021, 2.0275 cents on each one hundred dollars (\$100) valuation of property.

SECTION 3: - The Jefferson County Tax Assessor-Collector (who, pursuant to contract, is the Tax Assessor-Collector for the City of Nederland) is hereby directed to prepare Tax Statements and proceed with the collections of the 2021 taxable year, and the amounts collected shall be deposited in the Depository of the City of Nederland, to be distributed in accordance with this Ordinance.

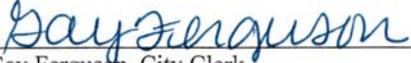
SECTION 4: - That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions of this ordinance are declared to be severable.

PASSED, APPROVED and ADOPTED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND AT A REGULAR MEETING THIS THE 16th DAY OF SEPTEMBER, A.D., 2021.



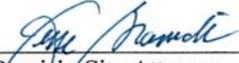


Don Albanese, Mayor
City of Nederland, Texas



Gay Ferguson, City Clerk
City of Nederland, Texas

APPROVED AS TO FORM AND LEGALITY:



Jesse Branick, City Attorney
City of Nederland, Texas

2021 Tax Rate Calculation Worksheet

Date: 08/04/2021 12:16 PM

Taxing Units Other Than School Districts or Water Districts

City of Nederland

409-723-1509

Taxing Unit Name

Phone (area code and number)

P.O. Box 967 Nederland, TX 77627

www.ci.nederland.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$1,231,219,500
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,231,219,500
4. 2020 total adopted tax rate.	\$0.579708/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$26,552,202

B. 2020 values resulting from final court decisions:	\$8,550,000
C. 2020 value loss. Subtract B from A. ³	\$18,002,202
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$1,298,170
B. 2020 disputed value:	\$463,893
C. 2020 undisputed value. Subtract B from A. ⁴	\$834,277
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$18,836,479
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$1,250,055,979
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$185,426
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$3,554,583
C. Value loss. Add A and B. ⁵	\$3,740,009
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$3,740,009
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$1,246,315,970
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$7,224,993
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$16,622

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$7,241,615
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$1,394,973,541
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$1,394,973,541
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$17,867,021
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$17,867,021
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$1,412,840,562

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$12,701,675
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$12,701,675
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$1,400,138,887
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.517206/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.413141/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,250,055,979
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$5,164,493
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$11,494
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$11,494
E. Add Line 30 to 31D.	\$5,175,987
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,400,138,887
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.369676/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0.000000/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.369676/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.000000
C. Add Line 40B to Line 39.	\$0.369676
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.382614/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p>	\$2,022,273
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$2,022,273
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$2,022,273
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	101.00%
B. Enter the 2020 actual collection rate	101.06%
C. Enter the 2019 actual collection rate	101.29%
D. Enter the 2018 actual collection rate	102.45%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	101.06%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$2,001,061
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,412,840,562
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.141633/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.524247/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,412,840,562
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.517206/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.517206/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.524247/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.524247/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,412,840,562
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.524247/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.524247/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

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

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.369676/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,412,840,562
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.035389
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.141633/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.546698/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.517206/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.524247/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.546698/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Allison Nathan Getz

Printed Name of Taxing Unit Representative

sign here Allison Nathan Getz

Taxing Unit Representative

August 4, 2021

Date