

**CITY OF NEDERLAND**

**PROPOSED  
ANNUAL BUDGET**

**FISCAL YEAR**

**OCTOBER 1, 2024 - SEPTEMBER 30, 2025**



# **MAYOR**

Don Albanese

## **COUNCIL MEMBERS**

Councilmember, Ward I

Bret Duplant

Councilmember, Ward II

Sylvia Root

Councilmember, Ward III, Mayor Pro-Tem

Randy Sonnier

Councilmember, Ward IV

David Guillot

SUBMITTED BY

Christopher Duque  
City Manager



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Don Albanese, Mayor  
Randy Sonnier, Mayor Pro Tem  
Bret Duplant, Councilmember  
Sylvia Root, Councilmember  
David Guillot, Councilmember  
Christopher Duque, City Manager

# City of Nederland

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August 9, 2024

Dear Honorable Mayor and Members of the City Council:

I am pleased to present the proposed Fiscal Year 2024-2025 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, Central Dispatch, and other special funds. The proposed FY 2024-2025 budget for all funds totals \$33,851,270.

The FY 2024-2025 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 it 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 2024-2025. The Annual Budget is the single most important report presented to the City Council during the year. Although it is primarily intended for City Council policy determination, it also serves as an aid to the citizens in providing a better understanding of the City's operating fiscal programs. The budget has been built on conservative financial principles. Furthermore, the Budget serves as a guide for financial control and implementation of City Council policy mandates. In addition to indicating the FY 2024-2025 Budget highlights and goals, there were a number of accomplishments during the previous fiscal year:

## **FY 2023-2024 IN REVIEW**

- ✓ Reduced the tax rate from \$0.481056 to \$0.467607 per \$100 assessed taxable value (voter approval tax rate); maintained the lowest municipal tax rates in Jefferson County; and 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 \$3,512,943, including the hot mix overlay of Canal Avenue (27<sup>th</sup> St to the HWY 69 frontage

*“Programmed for Progress”*

road), Seattle (18<sup>th</sup> St to the dead end), 19<sup>th</sup> Street (Queen to Seattle), 21<sup>st</sup> Street (Queen to Seattle), 20<sup>th</sup> Street (Queen to Seattle), and Queen (dead end to dead end), concrete street repairs of 27<sup>th</sup> Street (Nederland Ave to Avenue H) and Nederland Avenue (1<sup>st</sup> St to the railroad tracks) and bomag and chip sealed residential neighborhood streets.

- ✓ Purchased two vertical turbine raw water pumps for the Water Treatment Plant (\$99,794).
- ✓ Engaged Westwood for engineering services related to the Water Treatment Plant clarifier improvement project utilizing the City's allocated Coronavirus Local Fiscal Recovery Funds.
- ✓ Created a new Firefighter position for the Fire Department and four Police Officer positions for the Nederland Police Department.
- ✓ Adjusted Utility Rates to ensure the fiscal stability of services—the water base rate was adjusted by \$0.50 (\$11.00 to \$11.50), the sewer base rate was adjusted by \$0.50 (\$11.40 to \$11.90), and the solid waste rate was adjusted by \$0.50 (\$21.25 to \$21.75).
- ✓ Received \$111,524.23 in grant funding and donations: \$4,447.96 – Law Enforcement Officer Standards and Education Funds (Police), \$1,544.70 – Law Enforcement Officer Standards and Education Funds (Fire), \$2,800 – Texas Forest Service (Fire), \$52,000 – Wilton and Effie Mae Hebert Foundation (Library), \$2,000 – Entergy (Parks & Recreation); received donations of \$19,000 from Energy Transfer (Fire), \$10,656.32 from the Nederland Heritage Foundation (Fire), \$9,995.25 from the Nederland Heritage Foundation (Parks & Recreation), and \$9,080 from the Nederland Heritage Foundation (Police).
- ✓ Purchased five patrol units for the Police Department, a truck for the Wastewater Treatment Plant (WWTP), chlorine scales for the Water Treatment Plant, a grit removal system for the WWTP, a sludge pump for the WWTP, a hoist and jib for the WWTP, and a trash truck for the Solid Waste Department.
- ✓ Installed a new electronic sign at the corner of 15<sup>th</sup> Street and Boston Avenue (\$100,150).
- ✓ Allocated funding for the purchase of a drone for the Nederland Police Department.
- ✓ Purchased 1308 Boston Avenue from the Nederland Economic Development Corporation for emergency management, storage and office uses of the building (\$558,415).
- ✓ Completed the installation of an inclusive playground for Doornbos Park, which included the playground, swings, rubber surface, shade “canopies,” and fencing.
- ✓ Completed park improvements: new large pavilion at Doornbos Park (\$205,102), Tex Ritter Park lighting project (\$57,900), tennis court and pickleball court repairs and improvements (\$42,250), tennis and pickleball courts lighting repairs (\$42,000), decorative LED lights for the Windmill (\$15,600), and the Doornbos Park Pond Improvement project (\$1,079,977).
- ✓ Utilized the City's Coronavirus Local Fiscal Recovery Funds to assist the Nederland Independent School District's efforts to provide mental health services to NISD students, to fund a commercial driver's license job training/scholarship program with the Lamar Institute of Technology for Nederland residents, and to assist Adaptive Sports for Kids' efforts to install new baseball field fencing at the Babe Ruth baseball field.
- ✓ Contributed \$25,000 to help fund the Nederland Independent School District's Summer Recreation Program.
- ✓ Completed the Hurricane Harvey CDBG Disaster Recovery Program to address drainage issues in the Hilldale/Hill Terrace and Nederland Avenue areas between 1<sup>st</sup> and 3<sup>rd</sup> Streets (\$2,419,432.41).
- ✓ Completed the Seattle Avenue & 27<sup>th</sup> Street Storm Sewer Improvements project (\$616,273).
- ✓ Completed an assessment of the Water Treatment Plant for a planned repair/improvement project.

- ✓ Annexed a 2.069-acre tract (near Helena Ave and Twin City Highway) to be utilized as the City's green waste site.
- ✓ Approved a new seven-year industrial tax agreement with Energy Transfer (formerly Sunoco).
- ✓ Approved a tax abatement for Energy Transfer to facilitate \$999,224,392 in improvement projects.
- ✓ Approved a new seven-year industrial tax agreement with Air Liquide America Corporation.
- ✓ Continued to fund spay & neutering program of Nederland residents' pets in an effort to control the pet population and a feline population control program.
- ✓ Continued to reduce the crime rate.
- ✓ Purchased and leased new Christmas decorations.
- ✓ Held community events including the National Night Out, Monsters in the Park, Veterans' Day, holiday decorating, Christmas on the Avenue, National Day of Prayer, and the July 4<sup>th</sup> Fireworks Extravaganza.
- ✓ Awarded for the 26<sup>th</sup> 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 annual comprehensive financial report.
- ✓ Awarded the "Above and Beyond" award from the Texas Employer Support the Guard and Reserve; the Fire Chief and Human Resources Director/Assistant City Manager were also presented "Patriot" awards.
- ✓ Approved a new agreement for services with the Nederland Economic Development Corporation.
- ✓ Adopted new Food Truck regulations.
- ✓ Continued the partnership with Adaptive Sports for Kids, which provides athletic/recreational activities, such as baseball, soccer, basketball, etc. for children and adults with disabilities.
- ✓ Improved workplace safety and reduced the number of injury claims.
- ✓ Continued the strong working relationship with the Nederland Independent School District.
- ✓ 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 2024-2025**

- Maintain the lowest municipal tax rates in Jefferson County (\$0.426791 per \$100 assessed taxable value); continue to provide \$15,000 Homestead Tax Exemptions for the elderly and the disabled.
- Adjust City Utility Rates to ensure the long-term fiscal stability of water/wastewater services and solid waste services (increase water base rate, per 1,000 gallon water fee, waterline maintenance fee, sewer base rate, per 1,000 gallon sewer fee, sewerline maintenance fee, and solid waste base rate).
- Continuation of street improvements to improve the transportation network—\$1,275,000.
- Create a new Firefighter position for the Fire Department, a Payroll Specialist position in the Finance Department, an HR Assistant position in the Human Resources Department, a Desktop

Support Assistant position in the Information Technology Department, and a new Dispatcher position in the Central Dispatch.

- Complete the City of Nederland, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2021 (issuance value \$4,170,000) projects.
- Complete the City of Nederland, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2023 (issuance value \$4,540,000) projects to include street and drainage improvements.
- Utilizing the City's allocated Coronavirus Local Fiscal Recovery Funds, complete a Water Treatment Plant clarifier improvement project.
- Utilizing the City's allocated Coronavirus Local Fiscal Recovery Funds, commence a Sewerline Replacement project and a Waterline Replacement project.
- Continue to fund spay & neutering program of Nederland residents' pets in an effort to control the pet population and fund a feline population control program.
- Purchase three patrol units for the Police Department, a Kubota mower for the Parks & Recreation Department, a vacuum truck for the Streets Department, a polymer/chemical station for the Water Treatment Plant, 250 water meters for Utility Billing, and a garbage truck for the Solid Waste Department.
- Complete Park improvements to include a new playground structure at Cropo LeBlanc Park, windscreen for the tennis and pickleball courts at Doornbos Park, basketball goal equipment for the Recreation Center, new trash cans for the City parks, LED lighting upgrades at the Recreation Center, and a new gazebo for Doornbos Park.
- Issue 2024 Certificates of Obligation for water treatment plant and wastewater treatment plant improvements (\$8,000,000).
- Complete improvements to the downtown area to include bench repairs, installation of trash cans, installation of "steps" to improve access near intersections of 14<sup>th</sup> Street and Boston Ave and 12<sup>th</sup> Street and Boston Ave, repairs to the raised median near the 1500 block of Boston Ave, re-surfacing the alleyway between Boston Ave and Atlanta Ave (from 13<sup>th</sup> St to the dead end), and aesthetic improvements.
- Relocate the shooting range utilized by the Nederland Police Department.
- Approve a new industrial tax agreement with Phillips 66.
- Continue to reduce the crime rate.
- Increase the monthly contribution to the Senior Citizen Center from \$3,750 to \$4,500.
- Continue to provide community events including 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 4<sup>th</sup> 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 10<sup>th</sup> 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:

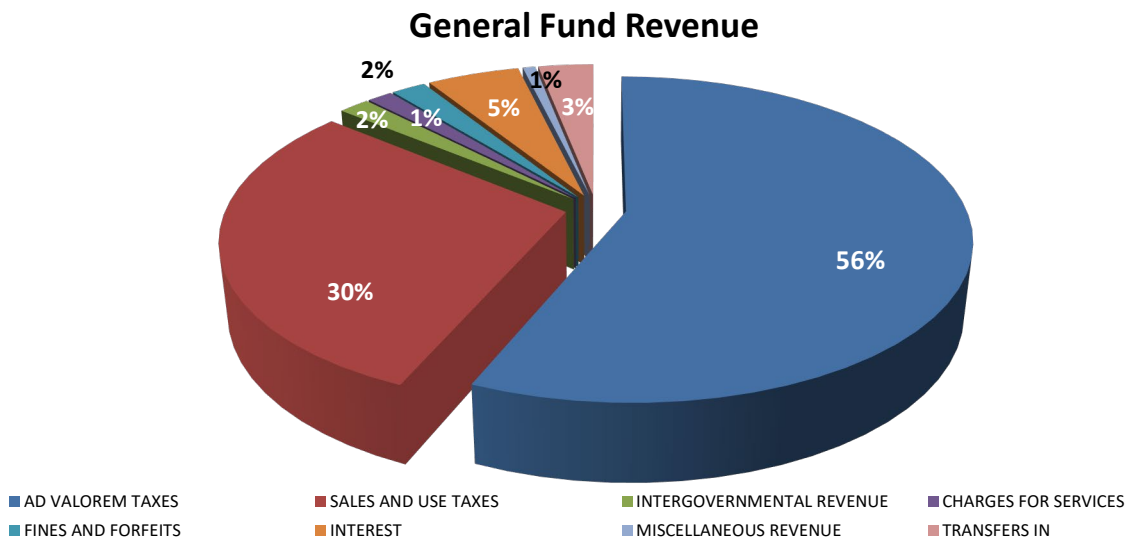
- General Fund (01): This fund contains all activities that are not included within the other funds.
- Police Narcotics Fund (20): This fund contains expenditures for those activities associated with drug interdiction work.
- Library Special Fund (21): This fund allows for the expenditure of funds specifically 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.

### GENERAL FUND

In order to reduce the General Fund fund balance by \$1,250,000, the General Fund is unbalanced with expenditures exceeding revenue by \$1.25M.

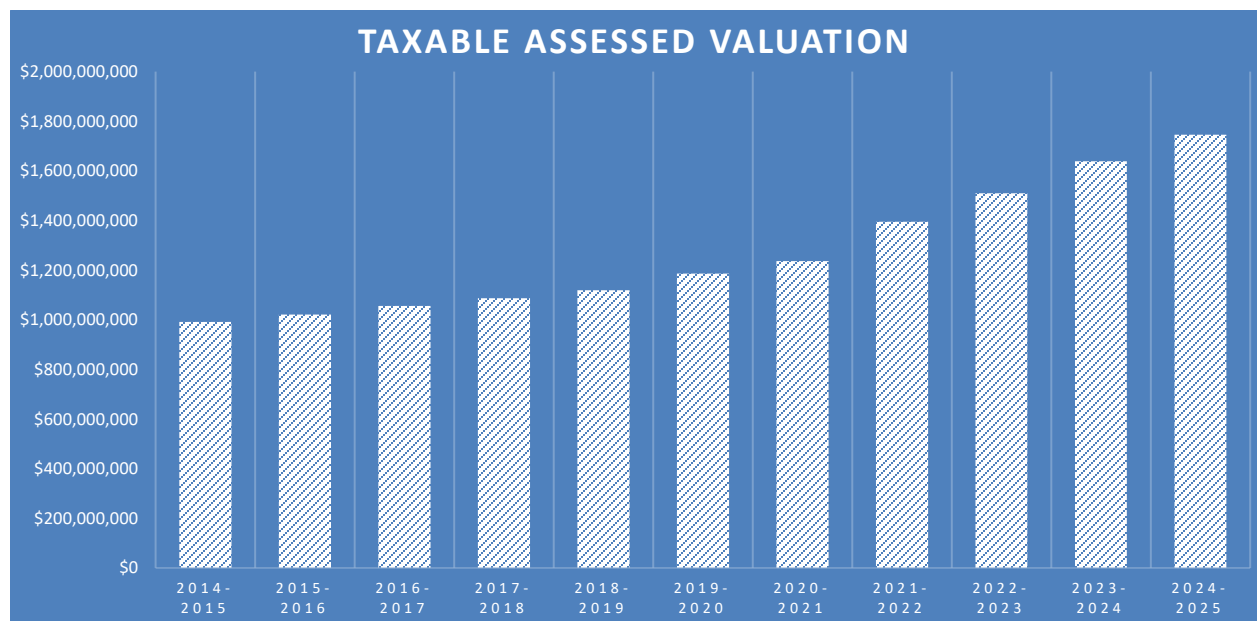
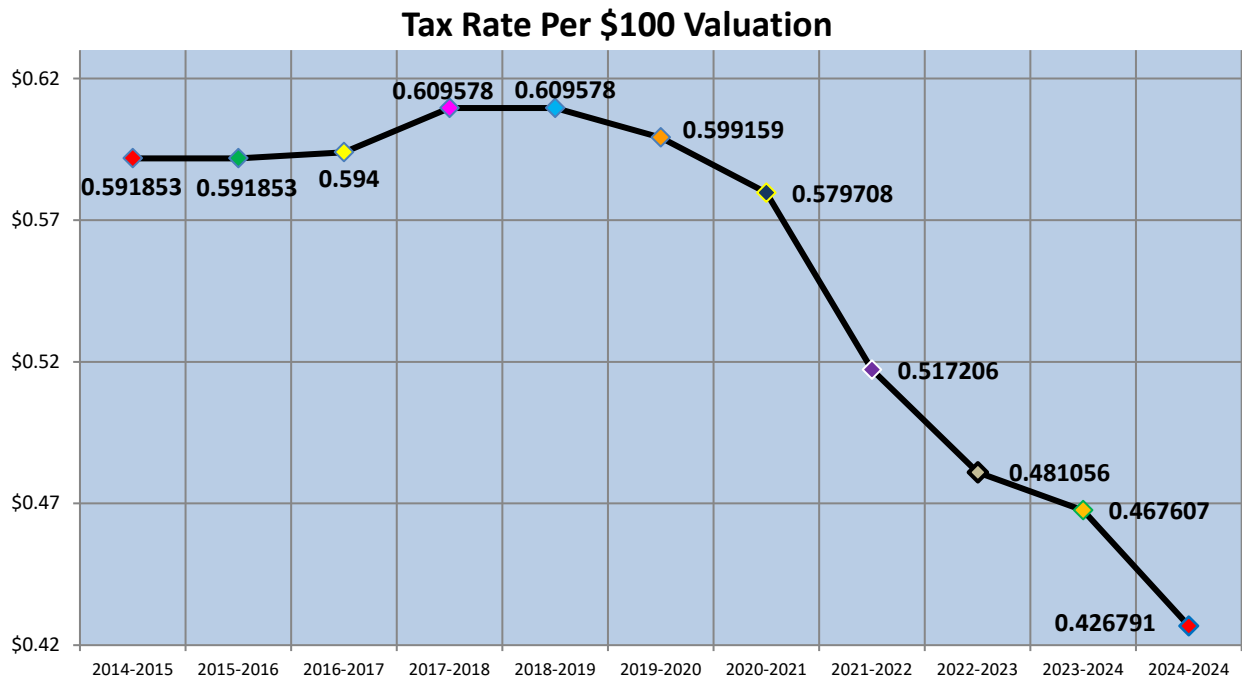
*Revenues.* The General Fund revenues for the Fiscal Year 2024-2025 total \$15,580,719, an increase of \$1,264,821 or 8.83% from the adopted FY 2023-2024 total budgeted revenues. The bulk of General Fund revenues come from taxes, which includes ad valorem tax, delinquent tax, industrial in lieu of tax, 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.



In 2019, the State Legislature approved Senate Bill 2 that made significant changes to property taxes. Previously, a taxing entity 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” was revised to “no-new-revenue tax rate” and “rollback tax rate” was revised 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 \$0.426791 per \$100 valuation and the voter-approval tax rate is \$0.440806 per \$100 valuation. The Fiscal Year 2024-2025 budget was prepared based on utilizing the no-new revenue ad valorem property tax rate of \$0.426791 per \$100.00 of assessed taxable value of \$1,745,567,778; the ad valorem property tax rate for the FY 2023-2024 was \$0.467607 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 \$0.318527 and the proposed I&S tax rate is \$0.108264 for a combined total of \$0.426791 per \$100 assessed taxable value.

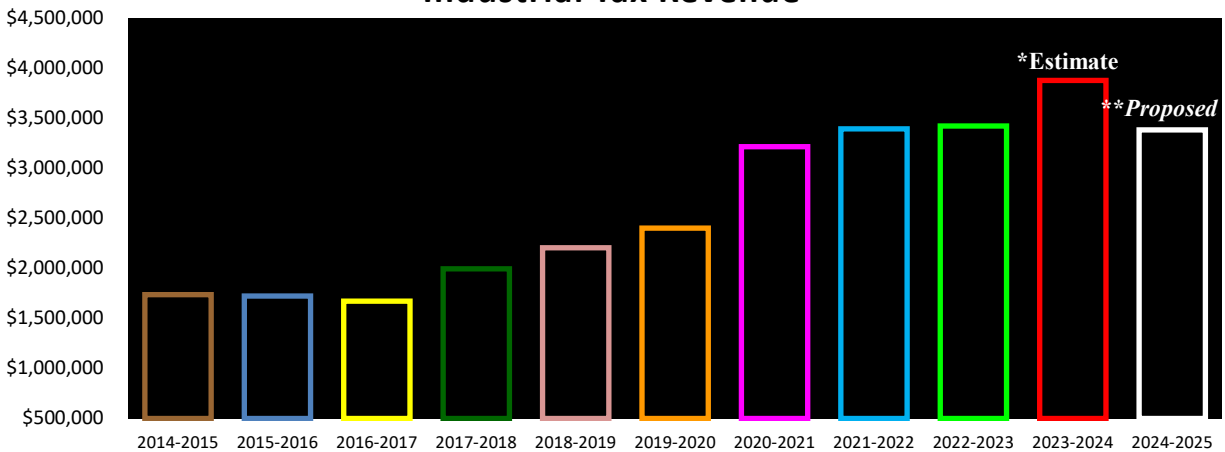
The recent history of the City’s property tax rate includes increasing the tax rate from \$0.578 to \$0.591853 in FY 2012-2013 (tax rate was raised to the “effective tax rate”), from \$0.591853 to \$0.594 (tax rate was raised to fund a new police officer position) in FY 2016-2017, and from \$0.594 to \$0.609578 (tax rate was raised to fund the Nederland Avenue Paving, Drainage, and Utility Improvements project) in FY 2017-2018. Since 2019, the City has lowered the tax rate from \$0.609578 to \$0.599159 (voter-approved tax rate) in FY 2019-2020, to \$0.579708 (voter-approved tax rate) in FY 2020-2021, to \$0.517206 (no-new revenue tax rate) in FY 2021-2022, to \$0.481056 (one cent above the no-new revenue tax rate to facilitate a firefighter position) in FY 2022-2023, and to \$0.467607 (the voter-approval tax rate to facilitate five new public safety positions) in FY 2023-2024.



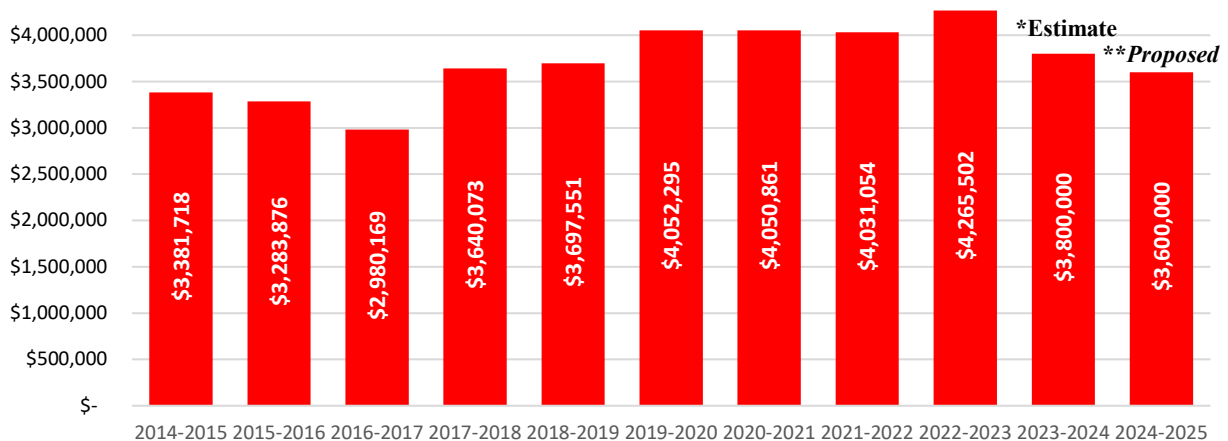
Significant features include the following:

- ❖ Based upon information received from the Jefferson County Appraisal District, there is an increase in certified taxable values from \$1,638,562,845 to \$1,745,567,778 (\$107,004,933 or 6.5304%). There are 1,975 elderly or disabled taxpayers who utilized the local \$15,000 homestead exemption reducing values by \$29,138,561, which is an increase of \$742,552 or 2.61% from the 2023 certified taxable values homestead exemptions.
- ❖ Estimated property tax revenue for FY 24-25 is \$5,300,000, an increase of \$200,000 or 3.92% from the adopted FY 23-24 budget; the property tax revenue increase reflects the increase in taxable values, recent property tax revenue receipts, and the planned tax rate adjustment. 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.
- ❖ Estimated industrial in lieu of taxes revenue for FY 24-25 is \$3,383,419, which reflects recent revenue receipts and new agreements with Air Liquide America and Energy Transfer; this is an increase of \$283,419 or 9.14% from the prior fiscal year adopted budget. The City has industrial in lieu of tax agreements with Energy Transfer Partners/Sunoco, Phillips 66, and Air Liquide America.

### Industrial Tax Revenue



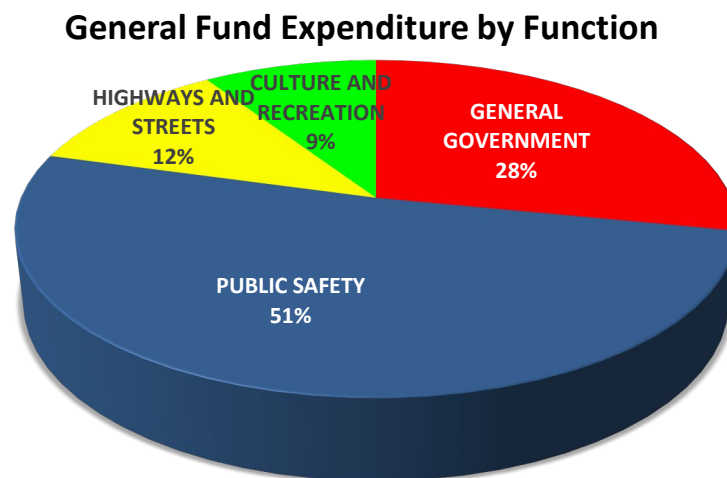
### Sales Tax Revenue





- ❖ For FY 24-25, 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 \$3,600,000, an increase of \$200,000 or 5.88% from the adopted FY 23-24 budget. Due to the on-going impacts of the post-COVID-19 pandemic economy and inflation impacts to individual's spending, it is necessary to take a conservative approach.
- ❖ For FY 24-25, the proposed amount of franchise fee revenue is \$990,000, which is unchanged from the previous year.
- ❖ For FY 24-25, the proposed amount of pool & recreation building fees is \$96,000, which is unchanged from the previous year.
- ❖ For FY 24-25, the proposed amount of fines & court costs is \$280,000, which reflects recent receipts, and the proposed amount of miscellaneous revenue is \$104,130, which is increased from the prior year due to the amendment to the Dispatch Agreement.
- ❖ For FY 24-25, the proposed amount of interest income is \$806,670, an increase of \$511,872, which is the result of increased interest rates and reflects recent receipts.
- ❖ For FY 24-25, the transfers-in total \$485,000, which includes transfers-in from the Water & Sewer Fund in the amount of \$375,000 and the Solid Waste Fund in the amount of \$110,000.

*Expenditures.* The General Fund total appropriations for the Fiscal Year 2024-2025 are \$16,830,719, an increase of \$1,264,821 or 8.12% from the adopted FY 23-24 General Fund total appropriations.



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.

**August 12, 2024**

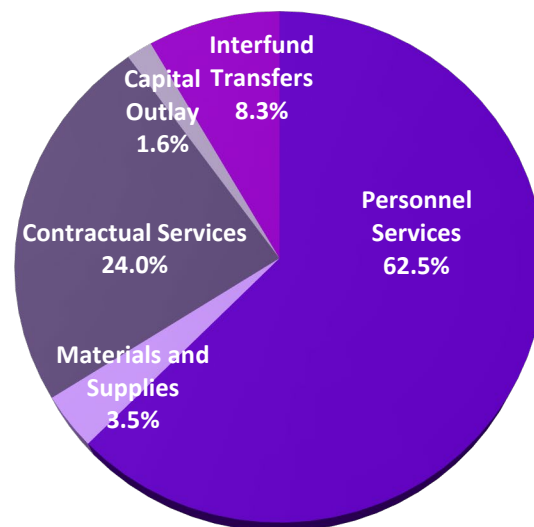
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- ❖ The proposed City Manager Department budget includes funding for various professional services and small projects, as well as funds for the May 2025 election(s).
- ❖ The proposed Finance Department budget includes funds for the annual audit, credit card fees associated with online bill pay and payment of fees for municipal court, parks, vital statistics, and inspections, anticipated increased Jefferson County Appraisal District costs, and increased salary and benefit costs due to the creation of a new Payroll Specialist position.
- ❖ 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, additional funds are allocated for a new Human Resources Assistant position.
- ❖ The proposed City Hall Department budget includes funds for City Hall operating expenses. The budget increased due to an increased windstorm insurance allocation.
- ❖ The proposed Police Department budget is increased by \$345,026 or 6.26% from the adopted FY 23-24 budget. The budget funds the implementation of a new collective bargaining agreement. The budget includes an increased overtime, wearing apparel, windstorm/building insurance, and computer system allocations, increased vehicle and equipment R&M and rental equipment allocations for support of the body worn and mobile video recording cameras, and the increased contribution to Central Dispatch (\$22,543).
- ❖ The proposed Property Maintenance budget eliminates the use of seasonal full-time positions and instead relies on overtime and contractual mowing to maintain City facilities and properties. In the past, the City utilized federal prisoner crews to help maintain these properties. In addition, funds are allocated for greater downtown landscaping maintenance.
- ❖ 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 is increased by \$142,721 or 5.8% from the adopted FY 23-24 budget to reflect the costs associated with the 2021-2026 collective bargaining agreement, a new firefighter position to complete the three-year plan to add an additional firefighter to each shift, and greater overtime, wearing apparel, windstorm/building insurance, fixed plant & equipment R&M, and vehicle & equipment R&M allocations.
- ❖ The proposed Fire Department-Volunteers Department budget includes a \$1,100 monthly contribution to the Nederland Volunteer Fire Department.
- ❖ The proposed Inspections Department budget includes \$16,000 for Contractual Services to fund the costs of demolishing dilapidated structures. During the fiscal year, an "inspector-trainee" program is planned to start. The allocation for code enforcement services are transferred to the Inspections Department; the allocation include funding to handle weedy lot enforcement duties and other code violations.
- ❖ The proposed Public Works Administration Department budget includes funding for storm

water permitting, the increased windstorm insurance allocation for the Service Center, and the allocation for the Public Works Department’s work order computer system.

- ❖ The proposed Street Department budget is increased by \$505,522 from the adopted FY 23-24 budget. The proposed 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. In addition, \$520,000 is allocated for a drainage (ditch and culverts) maintenance and improvements project.
- ❖ The proposed Animal Control Department budget includes funding of the spay and neuter program and a feline population control program. In addition, funds are allocated for various repairs and improvements to the Animal Shelter.
- ❖ The proposed Parks and Recreation Department budget includes allocations for increased supplies and food allocations for greater community event/activity programming and contractual services that reflects the continuation of the partnership with the YMCA of Southeast Texas to operate the pool, increased windstorm insurance and electricity allocations.
- ❖ The proposed Library budget includes \$25,000 for Books & Publications and increased allocations for postage and windstorm/building insurance.
- ❖ The proposed Other Requirements budget includes \$211,643 for Computer System costs; \$198,000 for Street Lights; \$10,000 for Preventative Care Reimbursement; \$25,000 is allocated for Retiree Accrued Compensation to fund the payment of accrued leave for planned and 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 was amended effective October 1, 2021; \$45,000 is allocated for Special Programs; \$25,000 is allocated for Contractual Services; \$20,000 is allocated for Contingency; \$65,000 is allocated for the Senior Citizen Center, which includes an increase to their monthly contribution; \$430,000 is allocated to transfer to the Parks Special Fund for construction projects; \$400,000 is allocated to transfer to the Capital Outlay Fund; and \$575,000 is allocated to transfer to the Equipment Replacement Fund.

### General Fund Expenditures by Category



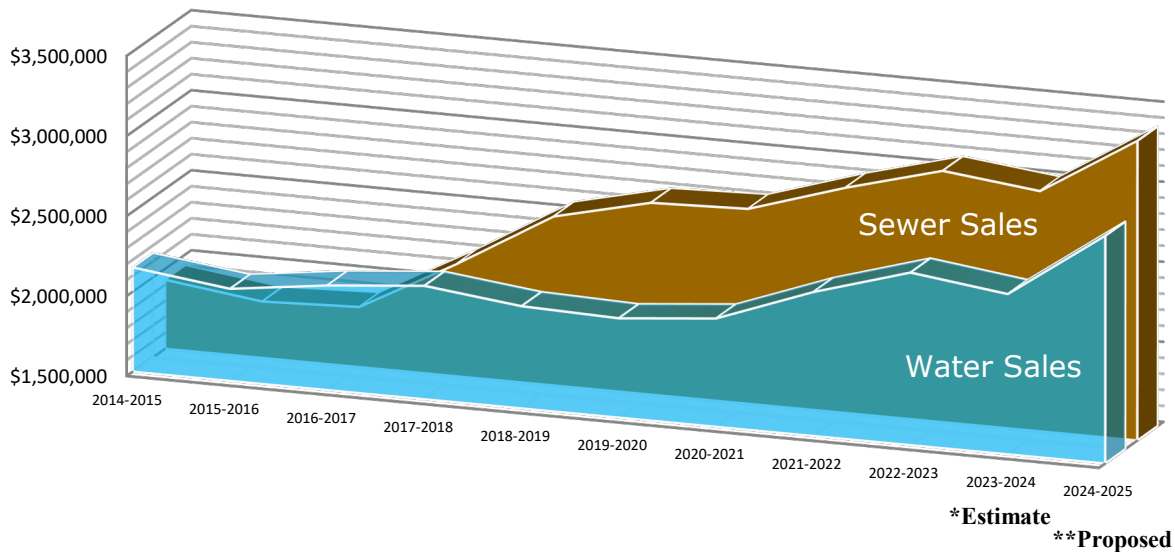
**WATER AND SEWER FUND**

The Water and Sewer Fund is balanced with revenue and expenditures totaling \$6,981,832.

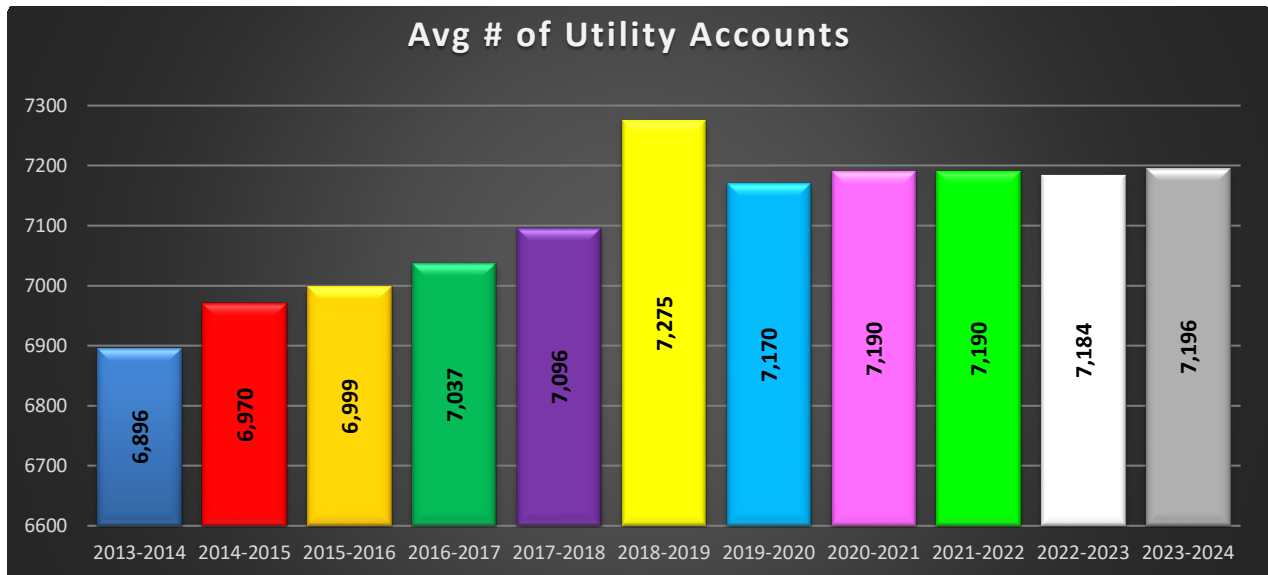
*Revenues.* Significant features include the following:

- ❖ The total amount of Water and Sewer Fund revenue is \$6,981,832; this is an increase of \$901,120 or 14.81% from the prior fiscal year. A water base rate increase, sewer base rate increase, waterline maintenance fee increase, sewerline maintenance fee increase, per 1,000 gallon water rate increase, and per 1,000 gallon sewer rate increase are proposed effective October 1, 2024. The utility rate increases are necessary to keep up with operational costs and to ensure the financial stability of the Water & Sewer Fund.

**Utility Fund Revenue**

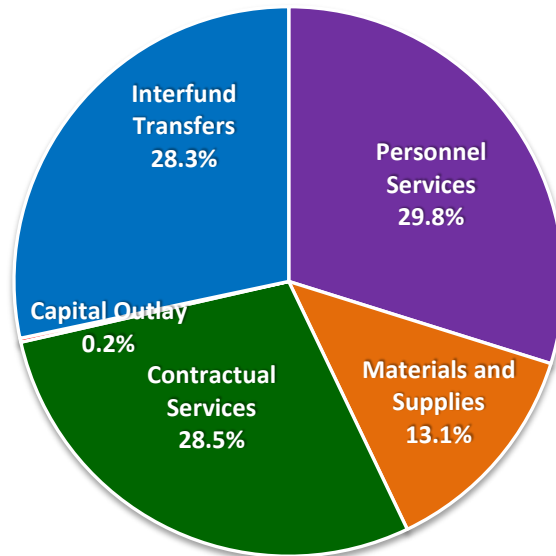


**Avg # of Utility Accounts**



*Expenditures.* Significant features include the following:

### W/S Fund Expenditures by Category



- ❖ The proposed Water Treatment budget includes \$285,000 allocated for Untreated Water. At the start of the fiscal year, the City will adjust its monthly raw water allocations outlined in the raw water supply contract with the Lower Neches Valley Authority to reflect the increased demand for water; staff also anticipates another LNVA rate increase. In addition, \$65,000 is allocated in Fixed Plant and Equipment R&M for maintenance of the water plant. The chemicals allocation is increased to reflect inflation. The supplies/minor tools & equipment allocation is increased to purchase necessary equipment.
- ❖ The proposed Billing/Collections budget includes \$207,537 allocated for water meter & boxes; this is the second year of a water meter replacement program. The contractual services allocation of \$95,000 is utilized 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, salary costs are reduced due to the overall re-organization of the Finance Department and Billing/Collections staff. The postage allocation is increased due to higher United States Postal Service rates for mailing utility bills.
- ❖ The proposed Wastewater Treatment includes \$65,000 to fund Laboratory Testing to satisfy TCEQ's unfunded mandate of additional testing. The chemicals allocation is increased due to inflation. The sludge management allocation was increased to reflect the new rates from the landfill agreement with Republic Services. \$16,000 is allocated in buildings, fixtures and grounds for UV system supplies.
- ❖ The proposed Water & Sewer Distribution budget includes \$175,000 for Water & Sewer Mains and an increased supplies/minor tools & equipment allocation.
- ❖ The proposed budget for Other Requirements includes \$20,000 for Computer System, \$6,500 for Contingency, \$375,000 transferred to the General Fund, \$55,000 transferred to the Equipment Replacement Fund-W/S Fund, and \$25,000 transferred to the SSES Project Fund.

\$1,522,400 is allocated to transfer to Debt Service, which includes payments for the 2020 General Obligation Refunding Bonds, the 2018 main sewer line rehabilitation project debt, and planned 2024 water treatment plant and sewer treatment plant project debt.

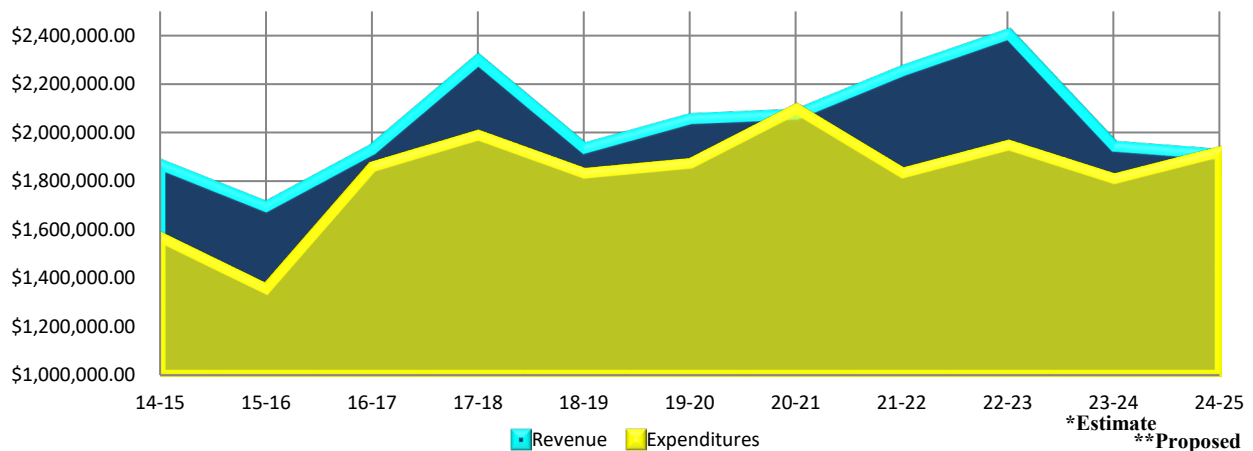
**SOLID WASTE FUND**

The Solid Waste Fund budget is balanced with revenue and expenditures totaling \$1,920,449.

*Revenues.* Significant features include the following:

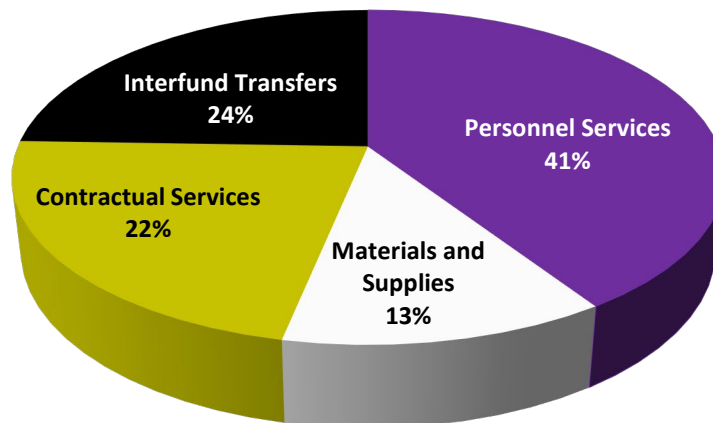
- ❖ The total amount of Solid Waste Fund revenue is \$1,920,449, an increase of \$69,055 or 3.72% from the adopted FY 23-24 budget. A solid waste rate increase of \$0.50 (from \$21.75 to \$22.25) is proposed effective October 1, 2024; this adjustment will raise approximately \$43,000 in additional revenue, which is necessary to keep up with increasing operating costs and to ensure the financial stability of the Solid Waste Fund.

**Solid Waste Fund Rev/Exp**



*Expenditures.* Significant features include the following:

**Solid Waste Fund Expenditures by Category**

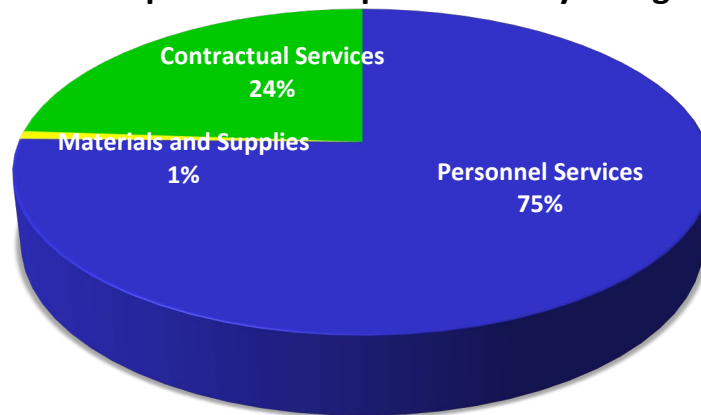


- ❖ The proposed budget reflects increased salary and benefit costs, general insurance, and fixed plant and equipment R&M allocations. The proposed budget includes a \$110,000 transfer to the General Fund and a transfer to Equipment Replacement Fund-Solid Waste in the amount of \$360,000. This latter amount is necessary to fund the purchase of a garbage truck.

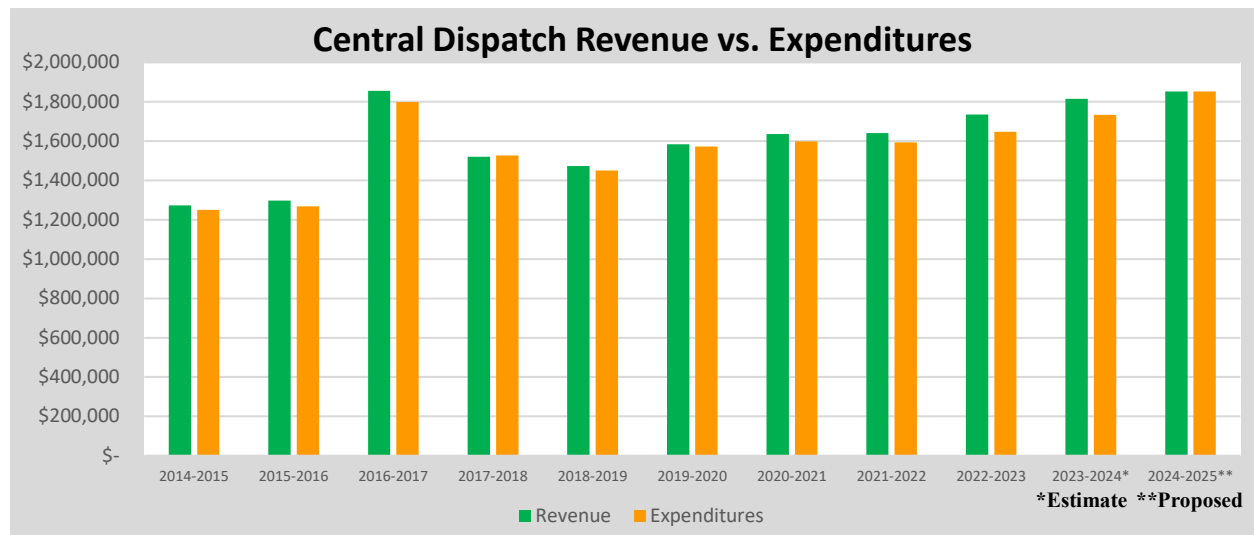
### MCML CENTRAL DISPATCH FUND

The proposed Central Dispatch Fund budget is balanced with revenue and expenditures totaling \$1,851,737. The expenditures increased by \$65,564 or 3.67% from the adopted FY 23-24 budget. The increase is due to salary adjustments following the 2021 salary survey to remain competitive with other entities and greater computer and software maintenance costs. The cities of Nederland, Port Neches, and Groves fund the MCML Dispatch Fund based on two funding formulas. The three cities evenly split the Information Technology Department costs. While Central Dispatch costs are divided between the three cities pro-rata (based on the population of each city

**Central Dispatch Fund Expenditures by Category**



**Central Dispatch Revenue vs. Expenditures**



### EQUIPMENT REPLACEMENT FUNDS

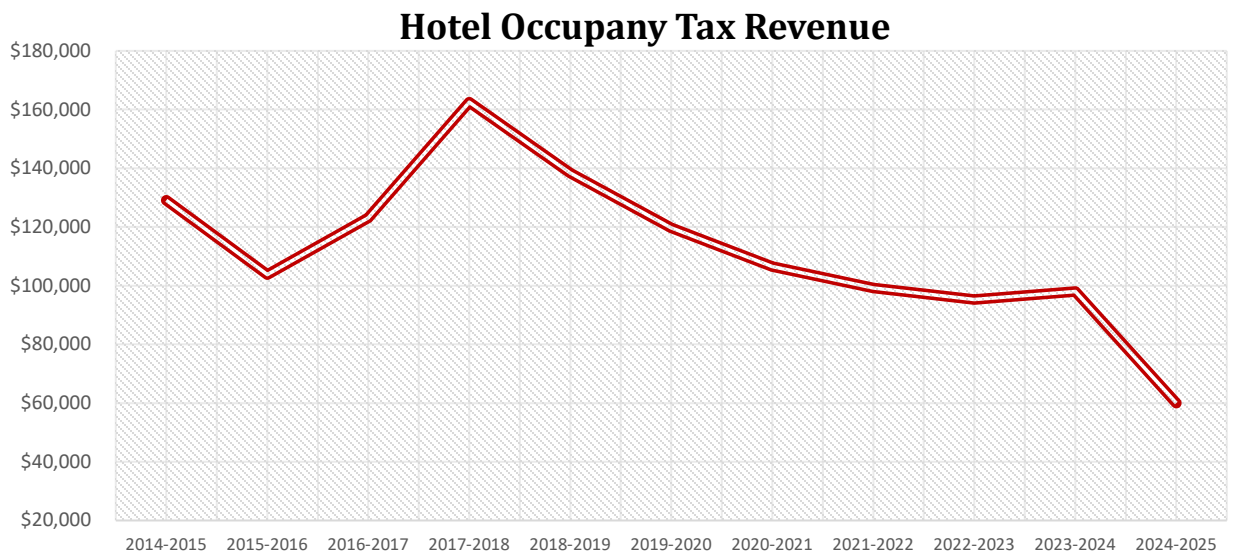
- ❖ The Equipment Replacement Fund-General Fund allocation of \$600,000 funds the purchase of

three police patrol units, the purchase of a Kubota mower for the Parks & Recreation Department, and vacuum truck for the Streets Department.

- ❖ The Equipment Replacement Fund-Water & Sewer Fund allocation of \$112,500 funds the purchase of 250 water meters and a polymer/chemical station for the Water Treatment Plant. These purchases will utilize \$47,500 from the Fund’s reserves.
- ❖ The Equipment Replacement Fund-Solid Waste allocation of \$430,000 funds the purchase of a garbage truck. The purchase will utilize \$55,000 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 City Hall, the Service Center, etc. Over the past several years, the City has deposited excess revenue into this fund for future projects. The proposed FY 2024-2025 budget is \$400,000 to fund downtown improvements on Boston Avenue.
- ❖ 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 2024-2025 budget is \$25,000, which includes funding for system testing/analysis and sewer line repair. A smoke testing and sewer line project is anticipated; however funding would be allocated via a budget amendment at a later date.

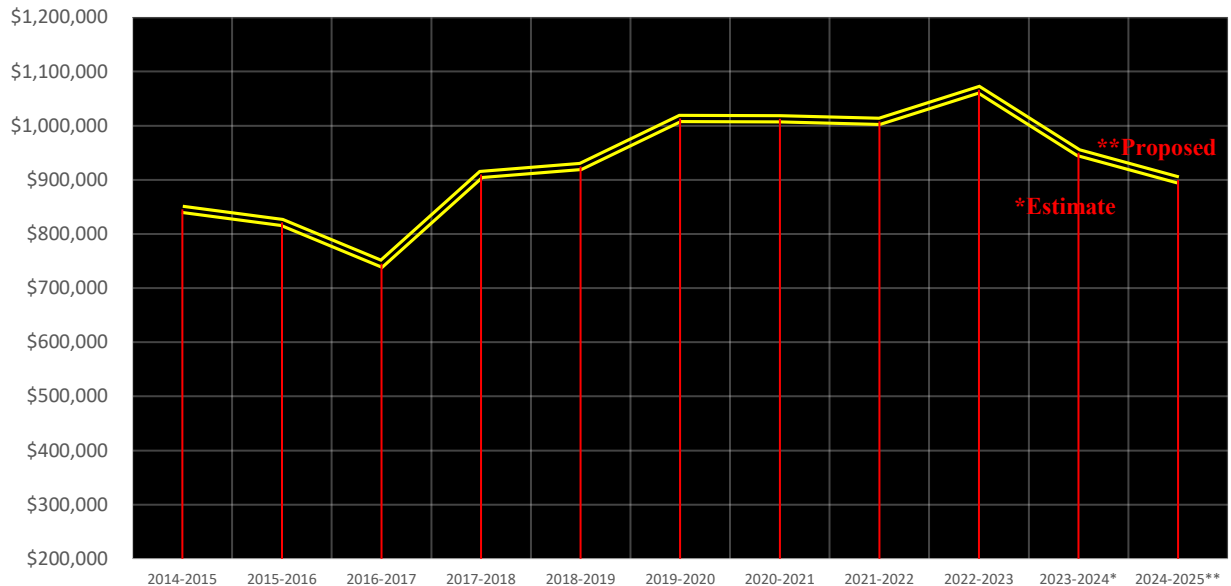


- ❖ The proposed FY 2024-2025 Hotel/Motel Fund budget is unbalanced with revenue totaling \$62,000 and expenditures equaling \$62,800. The budget reflects decreased hotel occupancy tax revenue due to impact of the economic downturn’s effect on the tourism industry, the closure of two hotel/motels in recent years, and growing number of extended stays related to industrial construction in the area. 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.



- ❖ The proposed Street Improvement Fund budget allows for the collection and expenditure of funds from the City’s dedicated street maintenance sales tax. \$1,000,000 is allocated for street improvements and related contractual services. \$900,000 in sales tax revenue and \$100,000 in interest income revenue. In 2023, 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 funds community events to include 4<sup>th</sup> of July, Christmas on the Avenue, etc. New construction projects include a new playground structure at Cropo LeBlanc Park, windscreens for the tennis & pickleball courts, basketball goal equipment for the Recreation Center, trash cans for the parks, LED lighting upgrades at the Recreation Center, and a new gazebo at Doornbos Park. \$430,000 is transferred-in from the General Fund.

### NEDERLAND ECONOMIC DEVELOPMENT CORPORATION

- ❖ The Nederland Economic Development Corporation Board of Directors has proposed a balanced budget of \$992,860, a decrease of \$1,000 or 0.1% from the adopted FY 23-24 budget. Significant features include a \$505,000 allocation for special programs, which includes incentives offered to local businesses.

### DEBT SERVICE

The debt service requirements for FY 2024-2025 are as follows:

Ad Valorem Taxes	\$1,920,125
Water and Sewer Revenues	1,522,400
<b>Total</b>	<b>\$3,442,525</b>

**PERSONNEL**

	COLA/ Steps	NPOA CBA Steps & COLA	IAFF Steps & CBA	Health & Dental Ins.	TMRS	Salary Survey Adjustments	New Position	Total
General Fund	145,457.40	80,274.27	14,713.87	67,988.40	56,854.38	2,758.08	165,067.12	+533,113.52
Water and Sewer Fund	29,931.84			-5,012.93	8,597.82	10,310.97		+ 43,827.70
Solid Waste Fund	11,099.04			1,784.49	3,604.94	9,016.80		+ 25,505.27
Central Dispatch Fund	18,456.72			2,185.39	3,959.27	6,555.74	122,326.29	+153,483.41
Total	+204,945.00	+80,274.27	+14,713.87	66,945.35	+73,016.41	+28,641.59	+287,393.41	+755,929.90

The proposed budget for FY 2024-2025 includes a 2% cost of living adjustment (COLA) for all full-time employees, excluding 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 are 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 \$204,945.00.

The proposed budget allocates funds to meet the terms of the Nederland Police Officers Association’s collective bargaining agreement (\$80,274.27). The City and police union are finalizing negotiations of a two-year CBA effective October 1, 2024. The CBA includes a 2% COLA, police officer, police sergeant, and lieutenant pay scale adjustments, clothing allowance adjustments, stipend for special response team members, adjusting the bilingual pay stipend, adjusting the field training officer stipend, revising the certification pay, and increasing the cell phone allowance.

The proposed budget allocates funds to meet the terms of the International Association of Firefighters, Local 3339’s collective bargaining agreement (\$14,713.87). The City and fire union negotiated a new five-year CBA effective October 1, 2021. The CBA includes a 2% COLA and the continuation of the negotiated pay adjustments, including a residency incentive to own a home or rent in Nederland, an enhanced physical fitness incentive, an enhanced certification pay, etc.

The City’s health and dental insurance costs increased by \$66,945.35. In July, the City changed its health insurance provider, awarding the bid to United Health Care with a slight premium decrease and no benefit change. The City elected to renew its contract with the current dental insurance provider (Blue Cross/Blue Shield of Texas) with a rate increase. The City’s health and dental insurance costs have increased due to employees’ amending their dependent coverage, such as going from employee-only to family dependent coverage.

Payments to the Texas Municipal Retirement System (TMRS) increased by \$73,016.41. Effective January 1, 2025, the City’s contribution shall increase from 7.50% to 7.85% with employees’ retirement benefits remaining the same; the contribution increase is due, in part, to the increasing salaries. Overall, the City’s pension fund is in a strong position.

The proposed budget allocates funds for salary survey adjustments (\$28,641.59). 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. In 2021, the City completed another salary survey. The continued implementation of the pay adjustments differs for the City's hourly and salaried employees:

- Hourly employees eligible for a step would take a step on October 1, 2024, in addition to the budgeted 2% cost of living adjustment; and
- Salaried employees would receive the 2% COLA on October 1, 2024, and salaried employees eligible for a step would take a step on April 1, 2025.

The proposed budget includes five new positions – a payroll specialist in the Finance Department, a human resources assistant in the Human Resources Department, a firefighter in the Fire Department, a desktop support assistant in the Information Technology Department, and a Dispatcher in the Central Dispatch Department (\$287,393.41). The Finance Director and Human Resources Director/Deputy City Manager requested the administrative positions to enhance services they provide to the other departments and to the public. The Fire Chief requested a new firefighter position to enhance the service of the Nederland Fire Department, specifically to add one firefighter per shift. This is the third year implementing this effort; this is the fourth firefighter position added since 1999. The I.T. Director requested the support position to meet the growing demands for I.T. services of the three mid-county cities; funding of the position was possible by offsetting contractual services costs. The Police Chief requested a new dispatcher position to meet the growing demands for services of the three mid-county cities.

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 positions are \$533,113.52. 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 \$43,827.70. 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 \$25,505.27. 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 \$153,483.41. Combined, the total personnel costs adjustments equal \$755,929.90.

## **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 on-going impacts to households and businesses due to inflation in the post-COVID-19 pandemic economy further complicates 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.

August 12, 2024

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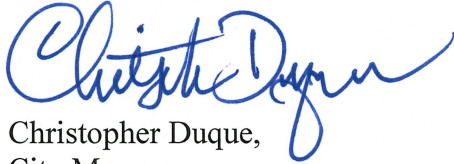
The proposed FY 2024-2025 Annual Budget attempts to minimize the impact of the current economic condition on City operations. Without question, service delivery within several areas has been and will continue to be moderately impacted as a result of monetary constraints. But the City's commitment to 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 Heather Stucker, Holly Guidry, Joni Underwood, Carolyn Hale, and each department head for their dedicated assistance in preparing the FY 2024-2025 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**

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# **FINANCIAL SUMMARIES**

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**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, 2024**

	General Fund	Debt Service Fund	Water & Sewer Funds	Solid Waste Fund	Street Improvement Fund	Equipment Replace. Funds
<b>ASSETS</b>						
Cash & Investments	\$27,748,709	\$242,851	\$4,858,537	\$3,630,964	\$5,215,830	\$2,541,260
Cash & Investments - Restricted			899,495			
Due (To)/From Other Funds	(1,642,338)	2,253,632	(294,547)		750,000	
Prepaid Expenses	593,190		1,740,131	282,552		
Accounts Receivable	1,420,853	161,972	335,011	85,265	81,954	
Fixed Assets (Net)			29,386,070	1,071,754		
<b>TOTAL ASSETS</b>	<b>\$28,120,414</b>	<b>\$2,658,455</b>	<b>\$36,924,697</b>	<b>\$5,070,535</b>	<b>\$6,047,784</b>	<b>\$2,541,260</b>
<b>LIABILITIES &amp; FUND BALANCE</b>						
Accounts Payable	\$418,652	\$0	\$2,013,080	\$277,449	\$152,144	\$0
Reserve for Taxes & Receivables	4,290,758	161,972	27,170,875	54,494		
<b>TOTAL LIABILITIES</b>	<b>4,709,410</b>	<b>161,972</b>	<b>29,183,955</b>	<b>331,943</b>	<b>152,144</b>	<b>0</b>
<b>FUND BALANCE</b>						
Fund Balance 10/01/23	20,551,089	63,599	8,463,166	4,642,477	5,282,899	2,008,597
Revenues	15,070,416	2,857,535	4,587,324	1,422,734	1,824,977	682,580
Expenditures	(12,210,500)	(424,653)	(5,309,748)	(1,326,623)	(1,212,235)	(149,919)
<b>FUND BALANCE 6/30/24</b>	<b>23,411,005</b>	<b>2,496,481</b>	<b>7,740,742</b>	<b>4,738,588</b>	<b>5,895,641</b>	<b>2,541,258</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$28,120,415</b>	<b>\$2,658,453</b>	<b>\$36,924,697</b>	<b>\$5,070,531</b>	<b>\$6,047,785</b>	<b>\$2,541,258</b>



# ANNUAL BUDGET

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Police Narcotics Fund	Court Technology Fund	Library Fund	Hotel/Motel Fund	Parks & Recreation Fund	Fire Dept Special Fund	Capital Outlay Funds	MCML Dispatch Fund
\$98,634	(\$4,592)	\$94,714 10,000	\$105,194	\$1,077,474	\$56,518	\$19,070,164	\$786,173
				18,625		(1,207,506)	132,982
						2,607,926	30,580
							953,147
<b>\$98,634</b>	<b>(\$4,592)</b>	<b>\$104,714</b>	<b>\$105,194</b>	<b>\$1,096,099</b>	<b>\$56,518</b>	<b>\$20,470,584</b>	<b>\$1,902,882</b>
\$0	\$0	\$3,635 37,126	\$0	\$167,089	\$0	\$414,567	\$78,028
<b>0</b>	<b>0</b>	<b>40,761</b>	<b>0</b>	<b>167,089</b>	<b>0</b>	<b>414,567</b>	<b>78,028</b>
96,385	1,632	47,897	95,707	822,847	46,607	19,294,682	1,487,386
17,841	4,711	56,862	56,831	1,192,347	21,773	2,601,384	1,498,521
(15,593)	(10,936)	(40,806)	(47,344)	(1,086,183)	(11,862)	(1,840,050)	(1,161,055)
<b>98,633</b>	<b>(4,593)</b>	<b>63,953</b>	<b>105,194</b>	<b>929,011</b>	<b>56,518</b>	<b>20,056,016</b>	<b>1,824,852</b>
<b>\$98,633</b>	<b>(\$4,593)</b>	<b>\$104,714</b>	<b>\$105,194</b>	<b>\$1,096,100</b>	<b>\$56,518</b>	<b>\$20,470,583</b>	<b>\$1,902,880</b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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**CITY OF NEDERLAND  
ALL FUNDS SUMMARY  
BUDGET FISCAL YEAR 2024-2025**

**OPERATING FUNDS**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Water &amp; Sewer Fund</b>	<b>SSES Project Fund</b>	<b>Solid Waste Fund</b>	<b>Equip. Replace. Funds</b>
<b>REVENUES:</b>						
Taxes	\$13,386,419	\$1,955,125				
License & Permits	131,500					
Intergovernmental	270,000					
Charges for Service	111,000		6,580,832		1,825,000	
Fines & Forfeitures	286,000					
Miscellaneous	910,800	6,000	401,000	25,000	95,449	50,000
Donations						
Transfers-In	485,000	1,522,400		25,000		990,000
<b>TOTAL</b>	<b>15,580,719</b>	<b>3,483,525</b>	<b>6,981,832</b>	<b>50,000</b>	<b>1,920,449</b>	<b>1,040,000</b>
<b>APPROPRIATIONS:</b>						
General Administration	1,829,372					
Fire Department	2,694,056					
Police Department	5,925,497					600,000
Public Services	2,769,402		4,937,932	50,000	1,436,449	542,500
Parks & Recreation	909,141					
Library	650,608					
Other Requirements	2,052,643					
Debt Service		3,405,983				
Transfers-Out			2,043,900		484,000	
<b>TOTAL</b>	<b>16,830,719</b>	<b>3,405,983</b>	<b>6,981,832</b>	<b>50,000</b>	<b>1,920,449</b>	<b>1,142,500</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(\$1,250,000)</b>	<b>\$77,542</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$102,500)</b>

# ANNUAL BUDGET

SPECIAL FUNDS							AGENCY FUND	
Police Narcotics Fund	Library Fund	Hotel/ Motel Fund	Fire Dept Spec Fund	Parks & Rec. Spec. Fund	Court Tech. Fund	Street Improv. Fund	MCML Dispatch Fund	Memo Total
		\$60,000				\$900,000		\$16,301,544
								131,500
15,000							1,851,737	2,136,737
								8,516,832
								286,000
4,750	25,000	2,000		12,000	6,000	100,000		1,637,999
	50,000		25,000	33,000				108,000
				430,000				3,452,400
<b>19,750</b>	<b>75,000</b>	<b>62,000</b>	<b>25,000</b>	<b>475,000</b>	<b>6,000</b>	<b>1,000,000</b>	<b>1,851,737</b>	<b>32,571,012</b>
							692,704	2,522,076
			25,000					2,719,056
19,750					10,500		1,159,033	7,714,780
						1,000,000		10,736,283
		62,800		475,000				1,446,941
	75,000							725,608
								2,052,643
								3,405,983
								2,527,900
<b>19,750</b>	<b>75,000</b>	<b>62,800</b>	<b>25,000</b>	<b>475,000</b>	<b>10,500</b>	<b>1,000,000</b>	<b>1,851,737</b>	<b>33,851,270</b>
<b>\$0</b>	<b>\$0</b>	<b>(\$800)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,280,258)</b>

**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## CONSOLIDATED STATEMENT FISCAL YEAR 2024-2025

	<b>Beginning Fund Balance</b>	<b>FY24-25 Revenue</b>	<b>FY24-25 Expenditures</b>	<b>Ending Fund Balance</b>
<b>FUND</b>				
General Fund	\$17,620,303	\$15,580,719	\$16,830,719	\$16,370,303
Street Improvement Fund	5,101,250	1,000,000	1,000,000	5,101,250
Water & Sewer Fund	5,110,262	6,981,832	6,981,832	5,110,262
SSES Project Fund	647,786	50,000	50,000	647,786
Solid Waste Fund	3,477,124	1,920,449	1,920,449	3,477,124
Equip. Replacement-General	796,067	600,000	600,000	796,067
Equip. Replacement-W & S	386,069	65,000	112,500	338,569
Equip. Replacement-Solid Waste	772,902	375,000	430,000	717,902
Police Narcotic Fund	87,315	19,750	19,750	87,315
Library Special Fund	46,502	75,000	75,000	46,502
Court Technology Fund	5,426	6,000	10,500	926
Hotel/Motel Fund	44,711	62,000	62,800	43,911
Fire Department Special Fund	50,039	25,000	25,000	50,039
Parks & Recreation Spec. Fund	1,618,420	475,000	475,000	1,618,420
MCML Central Dispatch Fund	446,647	1,851,737	1,851,737	446,647
Debt Service Fund	150,362	3,483,525	3,405,983	227,904
	<b>\$36,361,185</b>	<b>\$32,571,012</b>	<b>\$33,851,270</b>	<b>\$35,080,927</b>

# ANNUAL BUDGET

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## SUMMARY OF EXPENDITURES ALL FUNDS FISCAL YEAR 2024-2025

FUND	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL	TRANSFERS	TOTAL
General Fund	\$10,513,511	\$592,835	\$4,044,373	\$275,000	\$1,405,000	\$16,830,719
Street Improvement Fund	\$0	\$0	\$100,000	\$900,000	\$0	\$1,000,000
Water & Sewer Fund	2,082,945	912,287	1,993,200	16,000	1,977,400	6,981,832
SSES Project Fund	0	0	50,000	0	0	50,000
Solid Waste Fund	782,409	239,750	428,290	0	470,000	1,920,449
Equip. Replacement-General	0	0	0	600,000	0	600,000
Equip. Replacement-W & S	0	0	0	112,500	0	112,500
Equip. Replacement-Solid Waste	0	0	0	430,000	0	430,000
Police Narcotic Fund	4,000	6,750	9,000	0	0	19,750
Library Special Fund	0	67,000	8,000	0	0	75,000
Court Technology Fund	0	0	10,500	0	0	10,500
Hotel/Motel Fund	0	0	62,800	0	0	62,800
Fire Department Special Fund	0	13,000	12,000	0	0	25,000
Parks & Recreation Special Fund	0	28,500	241,500	205,000	0	475,000
MCML Central Dispatch Fund	1,394,717	14,550	442,470	0	0	1,851,737
Debt Service Fund	0	0	0	0	3,405,983	3,405,983
	<b>\$14,777,582</b>	<b>\$1,874,672</b>	<b>\$7,402,133</b>	<b>\$2,538,500</b>	<b>\$7,258,383</b>	<b>\$33,851,270</b>

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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## **GENERAL FUND**

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**CITY OF NEDERLAND**





# ANNUAL BUDGET

## GENERAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

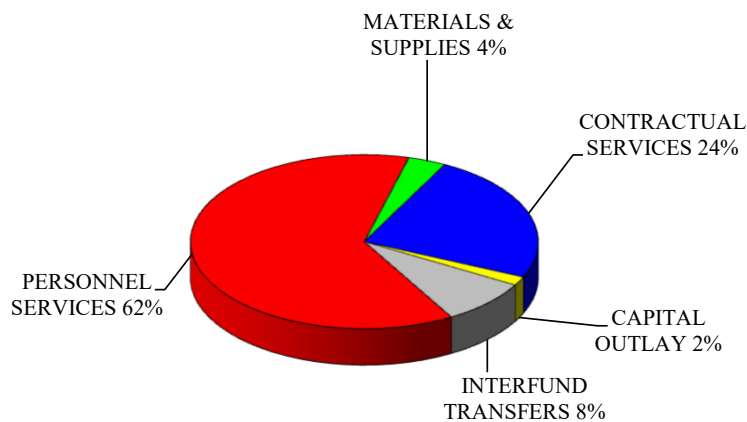
	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Current Taxes	\$5,100,000	\$5,540,962	\$5,300,000
Delinquent Taxes	55,000	50,413	55,000
Industrial In-Lieu-of Tax Payments	3,100,000	3,877,798	3,383,419
Sales Tax	3,400,000	3,128,100	3,600,000
Taxes P&I	58,000	53,110	58,000
Occupational Taxes & Licenses	6,100	7,363	6,500
Franchise Fees	990,000	223,515	990,000
State Grant Funds	0	2,007	0
Federal Grant-ARPA	0	0	0
School Contribution	260,000	157,245	270,000
Inspection Fees	125,000	80,544	125,000
Pool & Recreation Bldg. Fees	96,000	46,888	96,000
Donations	0	21,796	0
Fines & Court Costs	260,000	211,474	280,000
Library Fees	12,000	10,646	12,000
Animal Control Fees	3,000	3,290	3,000
Court Bldg Security Fees	6,000	5,654	6,000
Time Payment Reimbursement Fee	0	5,856	0
Interest Income	294,798	1,113,990	806,670
Miscellaneous Revenue	75,000	54,765	104,130
Sales of Land	0	0	0
Transfers In	475,000	475,000	485,000
<b>TOTAL REVENUES</b>	<b>14,315,898</b>	<b>15,070,416</b>	<b>15,580,719</b>
<b>EXPENDITURES</b>			
Personnel Services	9,987,621	7,360,829	10,513,511
Materials & Supplies	570,085	370,812	592,835
Contractual Services	3,096,303	2,413,288	4,044,373
Capital Outlay	305,500	298,047	275,000
Transfers Out	1,525,000	1,725,000	1,405,000
<b>TOTAL EXPENDITURES</b>	<b>15,484,509</b>	<b>12,167,976</b>	<b>16,830,719</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(\$1,168,611)</b>	<b>\$2,902,440</b>	<b>(\$1,250,000)</b>

CITY OF NEDERLAND

# ANNUAL BUDGET

## GENERAL FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2024-2025

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	89,808	0	0	90,158
City Manager	394,604	4,750	74,400	0	0	473,754
Finance	465,487	4,500	175,700	0	0	645,687
Personnel	323,909	7,210	102,950	0	0	434,069
Civil Service	0	600	3,550	0	0	4,150
City Hall	0	4,200	154,000	0	0	158,200
Police	4,649,175	139,550	1,061,572	0	0	5,850,297
Property Maintenance	18,725	4,075	52,400	0	0	75,200
Emergency Management	0	2,500	71,000	0	0	73,500
Fire	2,298,106	68,800	235,000	0	0	2,601,906
Fire Department Volunteers	650	0	18,000	0	0	18,650
Inspections	326,345	13,250	73,800	0	0	413,395
Code Enforcement	0	0	0	0	0	0
Public Works Admin.	276,986	9,350	151,450	0	0	437,786
Street Department	744,536	160,300	557,100	275,000	0	1,736,936
Animal Control	131,855	5,700	43,730	0	0	181,285
Parks & Recreation	477,941	125,750	305,450	0	0	909,141
Library	384,488	41,800	224,320	0	0	650,608
Other Requirements	0	0	647,643	0	1,405,000	2,052,643
	<b>\$10,513,511</b>	<b>\$592,835</b>	<b>\$4,044,373</b>	<b>\$275,000</b>	<b>\$1,405,000</b>	<b>\$16,830,719</b>



# **ANNUAL BUDGET**

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## **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

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## SUMMARY

### General Fund City Council

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	<b>CATEGORY</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
6100	Personnel Services	\$20,654	\$15,468	\$20,654
6200	Materials & Supplies	200	72	200
6300	Contractual Services	2,500	550	2,500
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$23,354</u>	<u>\$16,090</u>	<u>\$23,354</u>

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### Schedule of Personnel

**Number of  
Pay Grade**

**Number of  
Positions**

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N/A

# ANNUAL BUDGET

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FUND:	General	FISCAL YEAR 2024-2025		
DEPARTMENT:	City Council - 01-11-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$19,120	\$14,340	\$19,120
Social Security	6126	1,500	1,097	1,500
Worker's Compensation	6128	34	31	34
<b>Total</b>		<b>20,654</b>	<b>15,468</b>	<b>20,654</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	100	72	100
Supplies/Minor Tools & Equipment	6265	100	0	100
<b>Total</b>		<b>200</b>	<b>72</b>	<b>200</b>
<b>CONTRACTUAL SERVICES</b>				
Training & Travel	6333	2,500	550	2,500
<b>Total</b>		<b>2,500</b>	<b>550</b>	<b>2,500</b>
<b>TOTALS</b>		<b>\$23,354</b>	<b>\$16,090</b>	<b>\$23,354</b>

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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## **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

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## SUMMARY

**General Fund  
Legal**

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$50	\$46	\$50
6200	Materials & Supplies	300	0	300
6300	Contractual Services	88,290	65,048	89,808
6700	Capital Outlay	0	0	0
	Total	\$88,640	\$65,094	\$90,158

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



# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Legal - 01-12-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Worker's Compensation	6128	\$50	\$46	\$50
<b>Total</b>		<b>50</b>	<b>46</b>	<b>50</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Books & Publications	6212	300	0	300
<b>Total</b>		<b>300</b>	<b>0</b>	<b>300</b>
<b>CONTRACTUAL SERVICES</b>				
Legal Services	6313	61,015	45,418	62,078
Training & Travel	6333	500	0	500
Court Costs, Jury Fees	6372	400	0	400
City Judge	6374	26,375	19,630	26,830
<b>Total</b>		<b>88,290</b>	<b>65,048</b>	<b>89,808</b>
<b>TOTALS</b>		<b>\$88,640</b>	<b>\$65,094</b>	<b>\$90,158</b>

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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## **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 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$385,110	\$278,958	\$394,604
6200	Materials & Supplies	4,750	11,493	4,750
6300	Contractual Services	75,400	32,334	74,400
6700	Capital Outlay	0	0	0
	Total	\$465,260	\$322,785	\$473,754

Schedule of Personnel	Number of Pay Grade	Number of Positions
City Manager	132	1
City Clerk	119	1
Total		2

# ANNUAL BUDGET

**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** City Manager - 01-13-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$308,659	\$226,577	\$315,609
Longevity	6113	1,872	1,388	1,968
Extra Help	6115	3,000	1,212	3,000
Group Insurance	6121	24,179	17,436	24,535
TMRS	6124	23,034	16,829	24,652
Social Security	6126	23,985	15,169	24,524
Worker's Compensation	6128	381	347	316
<b>Total</b>		<b>385,110</b>	<b>278,958</b>	<b>394,604</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	3,000	654	3,000
Books & Publications	6212	750	8,732	750
Miscellaneous Supplies	6220	1,000	2,107	1,000
<b>Total</b>		<b>4,750</b>	<b>11,493</b>	<b>4,750</b>
<b>CONTRACTUAL SERVICES</b>				
Postage & Freight	6332	750	357	750
Training & Travel	6333	5,000	2,950	5,000
Advertising/Publication	6337	12,000	11,312	13,000
Insurance-General	6341	400	274	400
Vehicle & Equipment R & M	6355	250	0	250
Dues & Memberships	6377	11,000	9,121	10,000
Contractual Services	6393	31,000	8,320	30,000
Election Services	6395	15,000	0	15,000
<b>Total</b>		<b>75,400</b>	<b>32,334</b>	<b>74,400</b>
<b>TOTALS</b>		<b>\$465,260</b>	<b>\$322,785</b>	<b>\$473,754</b>

**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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## **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 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$376,882	\$352,338	\$465,487
6200	Materials & Supplies	4,500	5,762	4,500
6300	Contractual Services	170,200	127,325	175,700
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$551,582</u></u>	<u><u>\$485,425</u></u>	<u><u>\$645,687</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Director of Finance	127	1
Accountant	112	1
Accounts Payable/Utility Billing Specialist	112	1
Payroll Technician	108	1
Total		4



# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Finance - 01-15-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$282,683	\$270,100	\$355,981
Overtime	6111	\$0	\$10,122	\$0
Longevity	6113	1,560	1,390	1,392
Group Insurance	6121	49,465	28,882	52,618
TMRS	6124	21,084	20,843	27,741
Social Security	6126	21,745	20,687	27,339
Worker's Compensation	6128	345	314	416
<b>Total</b>		<b>376,882</b>	<b>352,338</b>	<b>465,487</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	4,000	5,485	4,000
Books & Publications	6212	500	277	500
<b>Total</b>		<b>4,500</b>	<b>5,762</b>	<b>4,500</b>
<b>CONTRACTUAL SERVICES</b>				
Auditing & Accounting	6311	48,000	40,960	52,000
Postage & Freight	6332	2,000	1,282	2,200
Training & Travel	6333	3,000	3,716	5,000
Advertising/Publication	6337	1,000	100	1,000
Insurance-General	6341	400	410	0
Dues & Memberships	6377	800	300	500
Contractual Services	6393	115,000	80,557	115,000
<b>Total</b>		<b>170,200</b>	<b>127,325</b>	<b>175,700</b>
<b>TOTALS</b>		<b>\$551,582</b>	<b>\$485,425</b>	<b>\$645,687</b>

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## 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 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100 Personnel Services	\$272,684	\$193,440	\$323,909
6200 Materials & Supplies	7,210	3,968	7,210
6300 Contractual Services	103,275	65,352	102,950
6700 Capital Outlay	0	0	0
Total	\$383,169	\$262,760	\$434,069

Schedule of Personnel	Number of Pay Grade	Number of Positions
Human Resources Director	125	1
Human Resources Generalist	112	1
Human Resources Assistant	107	1
Total		3

# ANNUAL BUDGET

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FUND:	General	FISCAL YEAR 2024-2025		
DEPARTMENT:	Personnel - 01-16-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$209,178	\$154,491	\$255,119
Overtime	6111	0	0	0
Longevity	6113	1,392	996	1,488
Extra Help	6115	9,000	0	0
Group Insurance	6121	20,432	14,569	27,432
TMRS	6124	15,619	11,502	19,290
Social Security	6126	16,797	11,640	20,319
Worker's Compensation	6128	266	242	261
<b>Total</b>		<b>272,684</b>	<b>193,440</b>	<b>323,909</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	3,000	544	3,000
Books & Publications	6212	150	71	150
Foods	6236	560	210	560
Special Program Supplies	6243	3,500	3,143	3,500
<b>Total</b>		<b>7,210</b>	<b>3,968</b>	<b>7,210</b>
<b>CONTRACTUAL SERVICES</b>				
Consultant Services	6312	31,000	22,531	31,000
Medical Svcs. and Pre-Employ.	6314	15,000	8,115	15,000
Postage & Freight	6332	450	384	450
Training & Travel	6333	3,500	3,159	3,500
Advertising/Publication	6337	1,300	1,169	1,300
Printing & Binding	6338	750	0	750
Insurance-General	6341	325	274	0
Surety, Fidelity Bonds	6342	150	0	150
Unemployment Reimbursement	6347	7,000	0	7,000
Dues & Memberships	6377	800	220	800

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Personnel - 01-16-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CONTRACTUAL SERVICES</b>				
Contractual Services	6393	30,000	20,163	30,000
Special Programs	6400	13,000	9,337	13,000
<b>Total</b>		<b>103,275</b>	<b>65,352</b>	<b>102,950</b>
<b>TOTALS</b>		<b><u><u>\$383,169</u></u></b>	<b><u><u>\$262,760</u></u></b>	<b><u><u>\$434,069</u></u></b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## SUMMARY

**General Fund  
Civil Service**

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	600	0	600
6300	Contractual Services	3,550	2,367	3,550
6700	Capital Outlay	0	0	0
	Total	\$4,150	\$2,367	\$4,150

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

# ANNUAL BUDGET

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<b>FUND:</b>	<b>General</b>	<b>FISCAL YEAR 2024-2025</b>		
<b>DEPARTMENT:</b>	<b>Civil Service - 01-16-01</b>			
<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	\$100	\$0	\$100
Books & Publications	6212	500	0	500
<b>Total</b>		<b>600</b>	<b>0</b>	<b>600</b>
<b>CONTRACTUAL SERVICES</b>				
Consultant Services	6312	900	775	900
Medical Svcs. and Pre-Employ.	6314	750	752	750
Reimbursement	6317	50	0	50
Training & Travel	6333	1,500	840	1,500
Advertising/Publication	6337	150	0	150
Dues & Memberships	6377	200	0	200
<b>Total</b>		<b>3,550</b>	<b>2,367</b>	<b>3,550</b>
<b>TOTALS</b>		<b>\$4,150</b>	<b>\$2,367</b>	<b>\$4,150</b>



# **ANNUAL BUDGET**

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## **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

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## SUMMARY

**General Fund  
City Hall**

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	4,200	2,547	4,200
6300	Contractual Services	95,000	129,010	154,000
6700	Capital Outlay	0	0	0
	Total	\$99,200	\$131,557	\$158,200

---

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

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# ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2024-2025		
DEPARTMENT:	City Hall - 01-19-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	\$800	\$1,532	\$1,000
Miscellaneous Supplies	6220	1,000	113	1,000
Foods	6236	400	60	400
Supplies/Minor Tools & Equipment	6265	2,000	842	1,800
<b>Total</b>		<b>4,200</b>	<b>2,547</b>	<b>4,200</b>
<b>CONTRACTUAL SERVICES</b>				
Telephone	6331	8,000	5,927	8,000
Insurance-General	6341	54,000	99,157	110,000
Electricity	6348	8,500	3,311	8,000
Natural Gas	6349	2,500	2,554	3,500
Bldg/Structure Improvements	6350	2,000	2,292	2,000
Fixed Plant & Equipment R & M	6351	8,000	7,264	8,000
Rental Equipment	6366	3,000	3,255	3,500
Janitorial Services	6380	9,000	5,250	11,000
<b>Total</b>		<b>95,000</b>	<b>129,010</b>	<b>154,000</b>
<b>TOTALS</b>		<b>\$99,200</b>	<b>\$131,557</b>	<b>\$158,200</b>

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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## **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 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$4,385,474	\$3,223,478	\$4,649,175
6200	Materials & Supplies	136,550	84,973	139,550
6300	Contractual Services	943,213	733,338	1,061,572
6700	Capital Outlay	11,000	53,459	0
6900	Interfund Transfers	0	0	0
	Total	\$5,476,237	\$4,095,248	\$5,850,297

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief of Police	127	1
Assistant Police Chief	CB	1
Police Lieutenant	CB	1
Police Sergeant	CB	6
Police Officer	CB	24
Court Administrator	108	1
Administrative Assistant	107	1
Departmental Clerk	106	1
Total		36

CB - Collective Bargaining

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Police - 01-21-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$3,007,053	\$2,207,910	\$3,193,739
Overtime	6111	225,000	179,064	230,000
Longevity	6113	14,160	9,884	15,264
Extra Help	6115	52,000	41,195	52,000
Certification Pay	6116	62,290	52,790	90,044
Group Insurance	6121	472,330	323,269	481,812
TMRS	6124	245,408	181,168	273,943
Social Security	6126	257,078	182,519	273,950
Worker's Compensation	6128	50,155	45,679	38,423
<b>Total</b>		<b>4,385,474</b>	<b>3,223,478</b>	<b>4,649,175</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	13,000	6,615	13,000
Books & Publications	6212	750	164	750
Miscellaneous Supplies	6220	8,000	3,102	8,000
Motor Vehicle Fuel	6222	53,000	33,871	53,000
Wearing Apparel	6231	42,000	31,782	45,000
Foods	6236	1,300	487	1,300
Supplies/Minor Tools & Equipment	6265	16,000	8,438	16,000
Safety Equipment	6274	2,500	514	2,500
<b>Total</b>		<b>136,550</b>	<b>84,973</b>	<b>139,550</b>
<b>CONTRACTUAL SERVICES</b>				
Computer System	6315	10,000	696	10,000
Telephone	6331	13,000	12,226	15,000
Postage & Freight	6332	7,000	3,332	7,000

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Police - 01-21-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Training & Travel	6333	15,000	10,406	15,000
Insurance-General	6341	78,000	86,803	95,000
Insurance Motor Equipment	6343	15,000	17,353	15,000
Electricity	6348	20,000	10,604	20,000
Bldg/Structure Improvements	6350	4,000	0	4,000
Fixed Plant & Equipment R & M	6351	6,000	3,219	6,000
Vehicle & Equipment R & M	6355	40,000	37,857	45,000
Rental Equipment	6366	0	22,676	71,816
Dues & Memberships	6377	2,500	816	2,500
Janitorial Services	6380	6,150	3,339	6,150
Prisoner Costs	6384	25,000	16,124	25,000
Contractual Services	6393	56,000	25,001	56,000
Special Programs	6400	2,000	214	2,000
Contribution - Central Dispatch	6406	643,563	482,672	666,106
<b>Total</b>		<b>943,213</b>	<b>733,338</b>	<b>1,061,572</b>
<b>CAPITAL OUTLAY</b>				
Radio & Radar Equipment	6747	11,000	53,459	0
<b>Total</b>		<b>11,000</b>	<b>53,459</b>	<b>0</b>
<b>TOTALS</b>		<b>\$5,476,237</b>	<b>\$4,095,248</b>	<b>\$5,850,297</b>



# ANNUAL BUDGET

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## SUMMARY

### General Fund Property Maintenance

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	<b>CATEGORY</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
6100	Personnel Services	\$23,114	\$7,684	\$18,725
6200	Materials & Supplies	3,975	1,392	4,075
6300	Contractual Services	38,400	16,301	52,400
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$65,489</u>	<u>\$25,377</u>	<u>\$75,200</u>

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### Schedule of Personnel

**Number of  
Pay Grade**

**Number of  
Positions**

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N/A

# ANNUAL BUDGET

**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Property Maintenance - 01-21-01

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Overtime	6111	\$16,000	\$6,381	\$16,000
Extra Help	6115	4,000	0	0
TMRS	6124	1,186	479	1,242
Social Security	6126	1,530	462	1,224
Worker's Compensation	6128	398	362	259
<b>Total</b>		<b>23,114</b>	<b>7,684</b>	<b>18,725</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Motor Vehicle Fuel	6222	2,500	1,392	2,600
Motor Vehicle Supplies	6258	225	0	225
Supplies/Minor Tools & Equipment	6265	1,250	0	1,250
<b>Total</b>		<b>3,975</b>	<b>1,392</b>	<b>4,075</b>
<b>CONTRACTUAL SERVICES</b>				
Insurance Motor Equipment	6343	1,650	1,563	1,650
Vehicle & Equipment R & M	6355	750	0	750
Contractual Services	6393	36,000	14,738	50,000
<b>Total</b>		<b>38,400</b>	<b>16,301</b>	<b>52,400</b>
Miscellaneous Equipment	6744	0	16,662	0
<b>Total</b>		<b>0</b>	<b>16,662</b>	<b>0</b>
<b>TOTALS</b>		<b>\$65,489</b>	<b>\$42,039</b>	<b>\$75,200</b>

# ANNUAL BUDGET

## SUMMARY

**General Fund  
Emergency Management**

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	2,500	0	2,500
6300	Contractual Services	69,000	35,879	71,000
6700	Capital Outlay	0	0	0
	Total	\$71,500	\$35,879	\$73,500

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

# ANNUAL BUDGET

**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Emergency Management - 01-21-02

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>MATERIALS &amp; SUPPLIES</b>				
Supplies/Minor Tools & Equipment	6265	\$2,500	\$0	\$2,500
<b>Total</b>		<b>2,500</b>	<b>0</b>	<b>2,500</b>
<b>CONTRACTUAL SERVICES</b>				
Training & Travel	6333	3,000	1,672	3,000
Insurance-General	6341	1,000	1,931	3,000
Contractual Services	6393	65,000	32,276	65,000
<b>Total</b>		<b>69,000</b>	<b>35,879</b>	<b>71,000</b>
Miscellaneous Equipment	6744	0	20,109	0
<b>Total</b>		<b>0</b>	<b>20,109</b>	<b>0</b>
<b>TOTALS</b>		<b>\$71,500</b>	<b>\$55,988</b>	<b>\$73,500</b>

# **ANNUAL BUDGET**

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## **FIRE DEPARTMENT**

The Fire Department serves the community with a combination of paid and volunteer staff. Our services include, but are not limited to, fire suppression activities, first responder medical services, technical rescue, fire inspections, plans review, and fire investigations. Throughout the year, the department conducts fire prevention programs, station tours, and participates in multiple City-sponsored events. Specialized training has also prepared the department to respond effectively during natural disasters and during area emergencies such as hazardous material incidents and mass casualty incidents.

# ANNUAL BUDGET

## SUMMARY

**General Fund  
Fire Department**

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$2,180,485	\$1,565,334	\$2,298,106
6200	Materials & Supplies	66,800	40,936	68,800
6300	Contractual Services	159,545	169,166	235,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$2,406,830</u></u>	<u><u>\$1,775,436</u></u>	<u><u>\$2,601,906</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	14
Total			19

CB - Collective Bargaining

# ANNUAL BUDGET

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FUND:	General	FISCAL YEAR 2024-2025		
DEPARTMENT:	Fire Department - 01-22-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$1,510,214	\$1,106,883	\$1,605,579
Overtime	6111	115,000	73,779	120,000
Longevity	6113	13,584	9,166	12,912
Certification Pay	6116	32,760	23,247	32,760
Group Insurance	6121	227,127	146,240	231,330
TMRS	6124	124,055	89,681	137,493
Social Security	6126	127,943	89,196	135,501
Worker's Compensation	6128	29,802	27,142	22,531
<b>Total</b>		<b>2,180,485</b>	<b>1,565,334</b>	<b>2,298,106</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	2,700	117	2,700
Books & Publications	6212	2,400	1,885	2,400
Miscellaneous Supplies	6220	6,000	2,664	6,000
Motor Vehicle Fuel	6222	15,000	10,449	15,000
Wearing Apparel	6231	10,500	6,666	12,500
Foods	6236	2,500	1,610	2,500
Signs & Markers	6240	500	0	500
Special Program Supplies	6243	1,200	0	1,200
Motor Vehicle Supplies	6258	1,000	510	1,000
Supplies/Minor Tools & Equipment	6265	25,000	17,035	25,000
<b>Total</b>		<b>66,800</b>	<b>40,936</b>	<b>68,800</b>

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Fire Department - 01-22-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Laboratory Testing	6324	500	0	500
Telephone	6331	7,000	4,543	7,000
Postage & Freight	6332	200	0	200
Training & Travel	6333	15,000	9,573	15,000
Insurance-General	6341	27,570	65,171	72,000
Insurance Motor Equipment	6343	15,575	17,177	19,500
Electricity	6348	14,000	7,403	14,000
Natural Gas	6349	3,000	1,702	3,000
Bldg/Structure Improvements	6350	10,000	4,968	10,000
Fixed Plant & Equipment R & M	6351	6,000	10,632	15,000
Vehicle & Equipment R & M	6355	50,000	40,089	65,000
Rental Equipment	6366	4,000	4,026	4,800
Dues & Memberships	6377	1,700	885	1,500
Janitorial Services	6380	4,000	2,331	4,500
Contractual Services	6393	1,000	666	3,000
<b>Total</b>		<b>159,545</b>	<b>169,166</b>	<b>235,000</b>
<b>CAPITAL OUTLAY</b>				
Bldgs, Fixtures & Grounds	6720	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$2,406,830</b>	<b>\$1,775,436</b>	<b>\$2,601,906</b>

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**CITY OF NEDERLAND**



# ANNUAL BUDGET

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## SUMMARY

**General Fund  
Fire Department Volunteers**

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$650	\$592	\$650
6200	Materials & Supplies	0	0	0
6300	Contractual Services	18,000	2,094	18,000
6700	Capital Outlay	0	0	0
	Total	\$18,650	\$2,686	\$18,650

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

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Fire Department Volunteers- 01-22-01

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Worker's Compensation	6128	\$650	\$592	\$650
<b>Total</b>		<b>650</b>	<b>592</b>	<b>650</b>
<b>CONTRACTUAL SERVICES</b>				
Volunteer Promotional Services	6385	4,800	2,094	4,800
Contractual Services	6393	13,200	0	13,200
<b>Total</b>		<b>18,000</b>	<b>2,094</b>	<b>18,000</b>
<b>TOTALS</b>		<b>\$18,650</b>	<b>\$2,686</b>	<b>\$18,650</b>

# **ANNUAL BUDGET**

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## **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.

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

# ANNUAL BUDGET

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## SUMMARY

### General Fund Inspections

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$233,812	\$173,914	\$326,345
6200	Materials & Supplies	10,200	5,825	13,250
6300	Contractual Services	34,850	11,801	73,800
6700	Capital Outlay	0	0	0
	Total	\$278,862	\$191,540	\$413,395

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Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief Building Official	121	1
Code Enforcement Officer	108	1
Administrative Secretary	107	1
Total		3

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Inspections - 01-24-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$174,153	\$128,109	\$244,824
Overtime	6111	500	0	600
Longevity	6113	1,584	1,176	2,208
Extra Help	6115	10,000	9,750	10,000
Group Insurance	6121	19,893	14,509	29,357
TMRS	6124	13,035	9,561	19,176
Social Security	6126	14,247	10,445	19,709
Worker's Compensation	6128	400	364	471
<b>Total</b>		<b>233,812</b>	<b>173,914</b>	<b>326,345</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	5,000	1,255	7,000
Books & Publications	6212	1,500	1,759	1,500
Motor Vehicle Fuel	6222	1,200	701	1,950
Wearing Apparel	6231	0	0	200
Motor Vehicle Supplies	6258	500	123	600
Equipment Maint. & Repair	6270	2,000	1,987	2,000
<b>Total</b>		<b>10,200</b>	<b>5,825</b>	<b>13,250</b>
<b>CONTRACTUAL SERVICES</b>				
Reimbursement	6317	750	300	750
Recording Fees	6318	0	0	3,250
Telephone	6331	3,000	912	4,000
Postage & Freight	6332	750	136	1,750
Training & Travel	6333	2,500	40	3,700
Insurance-General	6341	1,500	274	13,000
Insurance Motor Equipment	6343	550	466	1,050
Electricity	6348	3,000	1,425	3,000

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Inspections - 01-24-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CONTRACTUAL SERVICES</b>				
Fixed Plant & Equipment R & M	6351	0	0	500
Dues & Memberships	6377	800	778	800
Janitorial Services	6380	6,000	3,500	6,000
Contractual Services	6393	16,000	3,970	36,000
<b>Total</b>		<b>34,850</b>	<b>11,801</b>	<b>73,800</b>
<b>TOTALS</b>		<b><u>\$278,862</u></b>	<b><u>\$191,540</u></b>	<b><u>\$413,395</u></b>

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**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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## **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

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## SUMMARY

### General Fund Public Works Administration

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$291,430	\$230,314	\$276,986
6200	Materials & Supplies	9,000	12,162	9,350
6300	Contractual Services	138,300	108,638	151,450
6700	Capital Outlay	0	0	0
	Total	\$438,730	\$351,114	\$437,786

---

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



# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Public Works Administration - 01-30-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$218,785	\$178,950	\$214,051
Overtime	6111	150	686	150
Longevity	6113	1,776	928	912
Group Insurance	6121	37,203	22,961	28,507
TMRS	6124	16,364	13,357	16,698
Social Security	6126	16,884	13,188	16,456
Worker's Compensation	6128	268	244	212
<b>Total</b>		<b>291,430</b>	<b>230,314</b>	<b>276,986</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	3,250	4,365	3,500
Books & Publications	6212	150	0	100
Miscellaneous Supplies	6220	1,600	5,229	1,600
Motor Vehicle Fuel	6222	3,000	1,285	2,500
Wearing Apparel	6231	0	891	800
Foods	6236	700	194	600
Safety Equipment	6274	300	198	250
<b>Total</b>		<b>9,000</b>	<b>12,162</b>	<b>9,350</b>
<b>CONTRACTUAL SERVICES</b>				
Telephone	6331	7,000	4,190	6,000
Postage & Freight	6332	400	25	200
Training & Travel	6333	2,000	254	2,150
Insurance-General	6341	68,000	66,662	75,000

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Public Works Administration - 01-30-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Insurance Motor Equipment	6343	600	507	600
Electricity	6348	17,000	7,297	16,000
Natural Gas	6349	5,200	4,050	5,000
Fixed Plant & Equipment R & M	6351	2,000	2,055	2,400
Vehicle & Equipment R & M	6355	0	17	500
Rental Equipment	6366	1,200	0	1,200
Dues & Memberships	6377	900	45	900
Contractual Services	6393	14,000	11,971	17,500
Storm Water Permitting	6394	20,000	11,565	24,000
<b>Total</b>		<b>138,300</b>	<b>108,638</b>	<b>151,450</b>
<b>TOTALS</b>		<b><u><u>\$438,730</u></u></b>	<b><u><u>\$351,114</u></u></b>	<b><u><u>\$437,786</u></u></b>

# **ANNUAL BUDGET**

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## **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 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$757,714	\$578,675	\$744,536
6200	Materials & Supplies	159,300	78,038	160,300
6300	Contractual Services	39,400	19,779	557,100
6700	Capital Outlay	275,000	221,142	275,000
	Total	\$1,231,414	\$897,634	\$1,736,936

Schedule of Personnel	Number of Pay Grade	Number of Positions
Streets and Drainage Supervisor	115	1
Heavy Equipment Operator	109	2
Maintenance Worker	106	4
Laborer	104	2
Total		9

# ANNUAL BUDGET

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FUND:	General	FISCAL YEAR 2024-2025		
DEPARTMENT:	Street Department - 01-31-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$548,954	\$419,569	\$529,686
Overtime	6111	22,000	13,464	22,000
Longevity	6113	7,296	4,804	4,992
Group Insurance	6121	79,293	63,472	92,386
TMRS	6124	42,892	32,395	43,213
Social Security	6126	44,236	33,092	42,586
Worker's Compensation	6128	13,043	11,879	9,673
<b>Total</b>		<b>757,714</b>	<b>578,675</b>	<b>744,536</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Motor Vehicle Fuel	6222	30,000	10,496	30,000
Wearing Apparel	6231	3,000	2,372	4,000
Street & Bridge Supplies	6246	105,000	56,314	105,000
Chemicals & Insecticides	6256	500	0	500
Motor Vehicle Supplies	6258	10,000	5,354	10,000
Supplies/Minor Tools & Equipment	6265	9,800	3,430	9,800
Safety Equipment	6274	1,000	72	1,000
<b>Total</b>		<b>159,300</b>	<b>78,038</b>	<b>160,300</b>
<b>CONTRACTUAL SERVICES</b>				
Training & Travel	6333	0	128	2,000
Insurance-General	6341	3,800	1,231	1,500
Insurance Motor Equipment	6343	8,000	10,414	8,000
Traffic Lights	6354	8,000	0	6,000
Vehicle & Equipment R & M	6355	6,000	5,626	6,000
Street Striping	6357	4,000	0	4,000

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Street Department - 01-31-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Rental Equipment	6366	8,000	2,380	8,000
Contractual Services	6393	1,600	0	521,600
<b>Total</b>		<b>39,400</b>	<b>19,779</b>	<b>557,100</b>
<b>CAPITAL OUTLAY</b>				
Street Improvements	6730	275,000	221,142	275,000
<b>Total</b>		<b>275,000</b>	<b>221,142</b>	<b>275,000</b>
<b>TOTALS</b>		<b><u>\$1,231,414</u></b>	<b><u>\$897,634</u></b>	<b><u>\$1,736,936</u></b>

# **ANNUAL BUDGET**

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## **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

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## SUMMARY

### General Fund Animal Control

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$131,086	\$103,374	\$131,855
6200	Materials & Supplies	5,700	2,812	5,700
6300	Contractual Services	29,360	15,031	43,730
6700	Capital Outlay	0	0	0
	Total	\$166,146	\$121,217	\$181,285

---

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



# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Animal Control - 01-34-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
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**PERSONNEL SERVICES**

Salaries & Wages	6110	\$60,570	\$46,103	\$61,207
Overtime	6111	36,000	31,181	36,000
Longevity	6113	1,392	1,008	1,392
Certification Pay	6116	1,800	1,315	1,800
Group Insurance	6121	14,393	10,414	14,437
TMRS	6124	7,400	5,881	7,794
Social Security	6126	7,632	5,742	7,681
Worker's Compensation	6128	1,899	1,730	1,544
<b>Total</b>		<b>131,086</b>	<b>103,374</b>	<b>131,855</b>

**MATERIALS & SUPPLIES**

Motor Vehicle Fuel	6222	2,200	1,195	2,200
Wearing Apparel	6231	500	164	500
Motor Vehicle Supplies	6258	1,500	91	1,500
Supplies/Minor Tools & Equipment	6265	1,500	1,362	1,500
<b>Total</b>		<b>5,700</b>	<b>2,812</b>	<b>5,700</b>

**CONTRACTUAL SERVICES**

Telephone	6331	930	434	600
Training & Travel	6333	900	0	900
Insurance-General	6341	2,500	2,666	3,000
Insurance Motor Equipment	6343	530	744	530
Electricity	6348	3,000	2,533	3,000

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Animal Control - 01-34-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Bldg/Structure Improvements	6350	0	0	14,200
Vehicle & Equipment R & M	6355	1,500	0	1,500
Support of Animal Shelter	6391	20,000	8,654	20,000
<b>Total</b>		<b>29,360</b>	<b>15,031</b>	<b>43,730</b>
<b>TOTALS</b>		<u><b>\$166,146</b></u>	<u><b>\$121,217</b></u>	<u><b>\$181,285</b></u>

# **ANNUAL BUDGET**

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## **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 six public parks, a 305,000 gallon swimming pool with amusement slide and mushroom water feature and sprays, a softball field, tennis courts, a soccer field, open play fields, an outdoor fitness feature, playground at three parks, picnic shelters and related equipment. 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, Christmas on the Avenue, Monsters in the Park in the fall, the July 4th Independence Day celebration, Trash Bash, Veterans Day Celebration, and Memorial Day ceremony, in addition to small programs in the Recreation Center. Maintenance responsibilities include mowing, trimming, weed control, landscaping, and beautification in all parks and around some city buildings. The Department is aided by a City Council-appointed advisory board -- the Parks and Recreation Board that was established in 2009.

# ANNUAL BUDGET

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## SUMMARY

### General Fund Parks & Recreation

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$476,532	\$308,990	\$477,941
6200	Materials & Supplies	111,750	89,137	125,750
6300	Contractual Services	279,200	261,876	305,450
6700	Capital Outlay	19,500	23,446	0
	Total	\$886,982	\$683,449	\$909,141

Schedule of Personnel	Number of Pay Grade	Number of Positions
Parks & Recreation Director	117	1
Recreation/Aquatic Assistant	107	1
Maintenance Worker	106	2
Laborer	104	1
Total		5

# ANNUAL BUDGET

---

FUND:	General	FISCAL YEAR 2024-2025		
DEPARTMENT:	Parks & Recreation - 01-51-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$287,193	\$193,570	\$298,132
Overtime	6111	22,000	11,845	22,000
Longevity	6113	1,344	252	672
Extra Help	6115	50,000	34,375	55,000
Group Insurance	6121	61,573	31,879	45,401
TMRS	6124	22,999	15,208	24,902
Social Security	6126	27,581	18,362	28,749
Worker's Compensation	6128	3,842	3,499	3,085
<b>Total</b>		<b>476,532</b>	<b>308,990</b>	<b>477,941</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	2,500	2,846	3,500
Miscellaneous Supplies	6220	1,500	951	2,500
Motor Vehicle Fuel	6222	4,000	1,944	4,000
Wearing Apparel	6231	1,000	1,323	2,000
Foods	6236	10,500	4,404	15,000
Special Program Supplies	6243	7,500	23,729	10,000
Chemicals & Insecticides	6256	50,000	21,923	50,000
Motor Vehicle Supplies	6258	1,000	44	1,000
Supplies/Minor Tools & Equipment	6265	26,000	26,231	30,000
Equipment Maint. & Repair	6270	6,000	5,031	6,000
Safety Equipment	6274	1,750	711	1,750
<b>Total</b>		<b>111,750</b>	<b>89,137</b>	<b>125,750</b>

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Parks & Recreation - 01-51-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Telephone	6331	4,000	2,784	4,000
Postage & Freight	6332	200	34	200
Training & Travel	6333	4,500	3,846	4,500
Advertising/Publication	6337	750	100	750
Insurance-General	6341	94,000	107,222	118,000
Insurance Motor Equipment	6343	2,000	2,048	2,250
Electricity	6348	42,000	26,164	44,000
Bldg/Structure Improvements	6350	10,000	51,558	10,000
Fixed Plant & Equipment R & M	6351	8,000	2,379	8,000
Rental Equipment	6366	3,000	466	3,000
Dues & Memberships	6377	750	330	750
Contractual Services	6393	110,000	64,945	110,000
<b>Total</b>		<b>279,200</b>	<b>261,876</b>	<b>305,450</b>
<b>CAPITAL OUTLAY</b>				
Bldgs, Fixtures & Grounds	6720	19,500	9,174	0
Miscellaneous Equipment	6744	0	14,272	0
<b>Total</b>		<b>19,500</b>	<b>23,446</b>	<b>0</b>
<b>TOTALS</b>		<b>\$886,982</b>	<b>\$683,449</b>	<b>\$909,141</b>

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**CITY OF NEDERLAND**

# **ANNUAL BUDGET**

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## **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

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## SUMMARY

### General Fund Library

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$370,677	\$278,031	\$384,488
6200	Materials & Supplies	39,500	30,941	41,800
6300	Contractual Services	201,870	202,476	224,320
6700	Capital Outlay	0	0	0
	Total	\$612,047	\$511,448	\$650,608

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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

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FUND:	General	FISCAL YEAR 2024-2025		
DEPARTMENT:	Library - 01-55-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$249,482	\$187,260	\$259,848
Overtime	6111	250	0	250
Longevity	6113	2,400	1,732	2,592
Extra Help	6115	33,000	25,828	33,000
Group Insurance	6121	44,080	32,405	45,004
TMRS	6124	18,702	13,968	20,391
Social Security	6126	21,813	15,973	22,620
Worker's Compensation	6128	950	865	783
<b>Total</b>		<b>370,677</b>	<b>278,031</b>	<b>384,488</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	6,500	3,264	6,500
Books & Publications	6212	26,500	24,475	26,500
Miscellaneous Supplies	6220	2,500	2,167	4,300
Special Program Supplies	6243	500	569	1,500
Supplies/Minor Tools & Equipment	6265	3,500	466	3,000
<b>Total</b>		<b>39,500</b>	<b>30,941</b>	<b>41,800</b>
<b>CONTRACTUAL SERVICES</b>				
Telephone	6331	3,800	2,238	3,800
Postage & Freight	6332	3,500	3,500	4,000
Training & Travel	6333	500	54	200
Printing & Binding	6338	1,300	1,015	1,300
Insurance-General	6341	95,000	110,148	120,000
Electricity	6348	18,000	8,134	18,000
Natural Gas	6349	1,600	1,265	1,600
Bldg/Structure Improvements	6350	8,000	25,240	4,500

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Library - 01-55-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Vehicle & Equipment R & M	6355	2,100	1,473	2,100
Rental Equipment	6366	3,000	2,183	3,000
Dues & Memberships	6377	550	115	550
Janitorial Services	6380	13,020	8,617	13,020
Contractual Services	6393	50,000	37,796	51,250
Special Programs	6400	1,500	698	1,000
<b>Total</b>		<b>201,870</b>	<b>202,476</b>	<b>224,320</b>
<b>CAPITAL OUTLAY</b>				
Bldgs, Fixtures & Grounds	6720	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$612,047</b>	<b>\$511,448</b>	<b>\$650,608</b>

# **ANNUAL BUDGET**

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## **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 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	579,000	387,560	647,643
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>1,525,000</u>	<u>1,725,000</u>	<u>1,405,000</u>
	Total	<u><u>\$2,104,000</u></u>	<u><u>\$2,112,560</u></u>	<u><u>\$2,052,643</u></u>

**Schedule of Personnel**

**Number of  
Pay Grade**

**Number of  
Positions**

N/A

# ANNUAL BUDGET

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**FUND:** General **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Other Requirements - 01-90-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Computer System	6315	\$152,000	\$116,865	\$211,643
Retiree Insurance	6326	25,000	43,492	25,000
Retiree Accrued Compensation	6336	25,000	0	25,000
Street Lights	6365	198,000	107,194	198,000
Senior Citizen Center	6371	56,000	48,162	65,000
Contractual Services	6393	25,000	265	25,000
Special Programs	6400	45,000	7,773	45,000
ARPA-Non Profit Grant Program	6402	0	60,000	0
Contingency	6406	20,000	3,809	20,000
Vacation Buy Back	6409	23,000	0	23,000
Preventative Care Reimbursement	6411	10,000	0	10,000
<b>Total</b>		<b>579,000</b>	<b>387,560</b>	<b>647,643</b>
<b>INTERFUND TRANSFERS</b>				
Transfer to Parks Special Fund	6904	500,000	640,000	430,000
Transfer to Capital Outlay	6907	0	0	400,000
Transfer to Equipment Replacement	6908	175,000	235,000	575,000
Transfer to Street Improvement	6939	850,000	850,000	0
<b>Total</b>		<b>1,525,000</b>	<b>1,725,000</b>	<b>1,405,000</b>
<b>TOTALS</b>		<b><u>\$2,104,000</u></b>	<b><u>\$2,112,560</u></b>	<b><u>\$2,052,643</u></b>

# ANNUAL BUDGET

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**CITY OF NEDERLAND**

**ANNUAL BUDGET**

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**STREET IMPROVEMENT FUND**





# **ANNUAL BUDGET**

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## **STREET IMPROVEMENT FUND**

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

# ANNUAL BUDGET

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## STREET IMPROVEMENT FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	<b>Budget 2023-2024</b>	<b>Actual As Of June 2024</b>	<b>Proposed 2024-2025</b>
<b>REVENUES</b>			
Sales Tax	850,000	782,025	900,000
Interest Income	50,000	192,952	100,000
Transfer In	850,000	850,000	0
<b>TOTAL REVENUES</b>	<b>1,750,000</b>	<b>1,824,977</b>	<b>1,000,000</b>
<b>EXPENDITURES</b>			
Contractual Services	100,000	14,300	100,000
Capital Outlay	1,650,000	1,197,935	900,000
<b>TOTAL EXPENDITURES</b>	<b>1,750,000</b>	<b>1,212,235</b>	<b>1,000,000</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>612,742</b>	<b>0</b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## SUMMARY

### Street Improvement Fund

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	100,000	14,300	100,000
6700	Capital Outlay	<u>1,650,000</u>	<u>1,197,935</u>	<u>900,000</u>
	Total	<u><u>\$1,750,000</u></u>	<u><u>\$1,212,235</u></u>	<u><u>\$1,000,000</u></u>

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### Schedule of Personnel

**Number of  
Pay Grade**

**Number of  
Positions**

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N/A

# ANNUAL BUDGET

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**FUND:** Street Improvement Fund                      **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Street Improvement Fund 39-00-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>Contractual Services</b>				
Engineering Fees	6310	\$100,000	\$14,300	\$100,000
Advertising/Publications	6337	0	0	0
<b>Total</b>		<b>100,000</b>	<b>14,300</b>	<b>100,000</b>
<b>CAPITAL OUTLAY</b>				
Street Improvements	6730	1,650,000	1,197,935	900,000
<b>Total</b>		<b>1,650,000</b>	<b>1,197,935</b>	<b>900,000</b>
<b>TOTALS</b>		<u><u>\$1,750,000</u></u>	<u><u>\$1,212,235</u></u>	<u><u>\$1,000,000</u></u>

**ANNUAL BUDGET**

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**WATER & SEWER FUND**

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**CITY OF NEDERLAND**



# ANNUAL BUDGET

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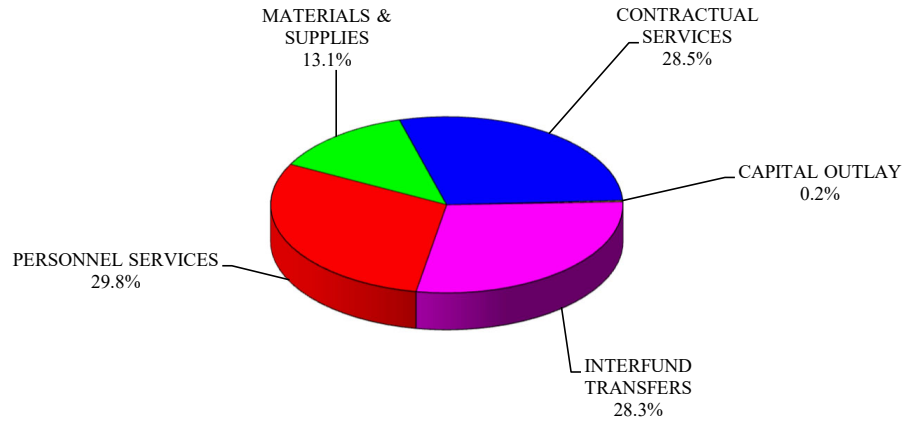
## WATER & SEWER FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Water Service	\$2,500,000	\$1,810,933	\$2,921,200
Sewer Service	2,962,674	2,151,088	3,371,200
W&S Line Maintenance Fee	238,000	182,953	246,432
Tapping Fees	42,000	31,535	42,000
State Grant Funds	0	0	0
Federal Emergency Mgmt Funds	0	28,440	0
Interest Income	160,000	245,793	220,000
Misc. Income	30,038	15,961	31,000
Penalties & Interest	148,000	120,621	150,000
<b>TOTAL REVENUES</b>	<b>6,080,712</b>	<b>4,587,324</b>	<b>6,981,832</b>
<b>EXPENSES</b>			
Personnel Services	2,031,937	1,479,480	2,082,945
Materials & Supplies	721,400	603,633	912,287
Contractual Services	1,912,375	1,792,703	1,993,200
Capital Outlay	0	18,933	16,000
Transfers Out	1,415,000	1,415,000	1,977,400
<b>TOTAL EXPENSES</b>	<b>6,080,712</b>	<b>5,309,749</b>	<b>6,981,832</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENSES</b>	<b>\$0</b>	<b>(\$722,425)</b>	<b>\$0</b>

# ANNUAL BUDGET

## WATER & SEWER FUND SUMMARY OF EXPENSES FISCAL YEAR 2024-2025

DEPARTMENT	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
Water Treatment	\$661,354	\$387,000	\$894,500	\$0	\$0	\$1,942,854
Billing & Collections	267,901	220,737	135,300	0	0	623,938
Wastewater Treatment	370,634	86,850	874,900	16,000	0	1,348,384
Water & Sewer Distribution	783,056	217,700	22,000	0	0	1,022,756
Other Requirements	0	0	66,500	0	1,977,400	2,043,900
	<b>\$2,082,945</b>	<b>\$912,287</b>	<b>\$1,993,200</b>	<b>\$16,000</b>	<b>\$1,977,400</b>	<b>\$6,981,832</b>





# **ANNUAL BUDGET**

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## **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

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## SUMMARY

### Water & Sewer Fund Water Treatment

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	<b>CATEGORY</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
6100	Personnel Services	\$635,766	\$466,422	\$661,354
6200	Materials & Supplies	343,000	269,732	387,000
6300	Contractual Services	849,975	876,070	894,500
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$1,828,741</u>	<u>\$1,612,224</u>	<u>\$1,942,854</u>

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### Schedule of Personnel

#### Number of Pay Grade

#### Number of Positions

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Treatment Plant Supervisor  
Plant Operator

115  
110

1  
5

Total

6

# ANNUAL BUDGET

**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Water Treatment - 50-60-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$405,804	\$284,357	\$426,062
Overtime	6111	70,000	67,653	70,000
Longevity	6113	2,064	1,252	2,400
Certification Pay	6116	6,930	4,867	7,200
Group Insurance	6121	71,463	49,829	72,295
TMRS	6124	35,960	26,510	39,252
Social Security	6126	37,087	26,072	38,683
Worker's Compensation	6128	6,458	5,882	5,462
<b>Total</b>		<b>635,766</b>	<b>466,422</b>	<b>661,354</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	1,000	752	2,000
Motor Vehicle Fuel	6222	2,000	886	2,000
Wearing Apparel	6231	2,500	527	2,500
Water Plant Suupplies	6246	0	4,626	0
Chemicals & Insecticides	6256	325,000	258,538	350,000
Motor Vehicle Supplies	6258	1,500	8	1,500
Supplies/Minor Tools & Equipment	6265	10,000	4,251	28,000
Safety Equipment	6274	1,000	144	1,000
<b>Total</b>		<b>343,000</b>	<b>269,732</b>	<b>387,000</b>
<b>CONTRACTUAL SERVICES</b>				
Health Inspection Fees	6323	23,000	22,823	23,000
Laboratory Testing	6324	26,000	20,316	26,000
Telephone	6331	2,200	1,373	2,000
Postage & Freight	6332	0	0	0
Training & Travel	6333	4,000	1,495	4,000
Insurance-General	6341	350,000	343,246	350,000
Insurance Motor Equipment	6343	1,275	467	1,000

# ANNUAL BUDGET

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**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Water Treatment - 50-60-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Electricity	6348	120,000	84,014	120,000
Natural Gas	6349	1,500	1,213	1,500
Fixed Plant & Equipment R & M	6351	55,000	48,905	65,000
Vehicle & Equipment R & M	6355	1,000	203	1,000
Rental Equipment	6366	1,000	463	1,000
Contractual Services	6393	0	9,450	15,000
ARPA-Non Profit Grant Program	6402	0	30,466	0
Untreated Water	6404	265,000	311,636	285,000
<b>Total</b>		<b>849,975</b>	<b>876,070</b>	<b>894,500</b>
<b>CAPITAL OUTLAY</b>				
Plant Equipment	6740	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$1,828,741</b>	<b>\$1,612,224</b>	<b>\$1,942,854</b>

# **ANNUAL BUDGET**

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## **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 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$285,189	\$211,007	\$267,901
6200	Materials & Supplies	133,600	129,217	220,737
6300	Contractual Services	135,925	95,523	135,300
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$554,714</u>	<u>\$435,747</u>	<u>\$623,938</u>

### Schedule of Personnel

	Number of Pay Grade	Number of Positions
Departmental Clerk	106	2
Meter Reader	106	2
Total		4

# ANNUAL BUDGET

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**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Billing & Collections - 50-61-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$203,320	\$153,092	\$193,190
Overtime	6111	2,500	3,762	5,000
Longevity	6113	864	660	480
Extra Help	6115	0	0	0
Group Insurance	6121	45,836	28,703	37,849
TMRS	6124	15,331	11,627	15,228
Social Security	6126	15,811	11,772	15,007
Worker's Compensation	6128	1,527	1,391	1,147
<b>Total</b>		<b>285,189</b>	<b>211,007</b>	<b>267,901</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	6,600	4,431	5,800
Motor Vehicle Fuel	6222	5,000	2,848	5,400
Wearing Apparel	6231	800	470	800
Motor Vehicle Supplies	6258	400	465	400
Supplies/Minor Tools & Equipment	6265	800	467	800
Water Meter & Boxes	6275	120,000	120,536	207,537
<b>Total</b>		<b>133,600</b>	<b>129,217</b>	<b>220,737</b>
<b>CONTRACTUAL SERVICES</b>				
Telephone	6331	2,500	1,334	1,800
Postage & Freight	6332	29,000	24,927	32,000
Training & Travel	6333	3,000	0	3,000
Insurance-General	6341	4,000	547	1,000
Insurance Motor Equipment	6343	925	875	1,000

# ANNUAL BUDGET

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**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Billing & Collections - 50-61-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Vehicle & Equipment R & M	6355	1,500	1,948	1,500
Contractual Services	6393	95,000	65,892	95,000
<b>Total</b>		<b>135,925</b>	<b>95,523</b>	<b>135,300</b>
<b>CAPITAL OUTLAY</b>				
Miscellaneous Equipment	6744	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$554,714</b>	<b>\$435,747</b>	<b>\$623,938</b>



# **ANNUAL BUDGET**

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## **WASTEWATER TREATMENT**

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

# ANNUAL BUDGET

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## SUMMARY

### Water & Sewer Fund Wastewater Treatment

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	<b>CATEGORY</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
6100	Personnel Services	\$353,574	\$256,321	\$370,634
6200	Materials & Supplies	79,850	44,450	86,850
6300	Contractual Services	836,400	711,950	874,900
6700	Capital Outlay	0	0	16,000
	Total	\$1,269,824	\$1,012,721	\$1,348,384

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

# ANNUAL BUDGET

**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$248,529	\$180,318	\$262,163
Overtime	6111	12,000	8,339	12,000
Longevity	6113	768	568	960
Certification Pay	6116	2,880	2,105	2,880
Group Insurance	6121	46,073	33,634	46,782
TMRS	6124	19,595	14,159	21,580
Social Security	6126	20,210	13,993	21,267
Worker's Compensation	6128	3,519	3,205	3,002
<b>Total</b>		<b>353,574</b>	<b>256,321</b>	<b>370,634</b>
<b>MATERIALS &amp; SUPPLIES</b>				
General Office Supplies	6210	1,500	90	1,500
Motor Vehicle Fuel	6222	11,500	5,814	11,500
Wearing Apparel	6231	2,000	1,250	2,000
Foods	6236	100	0	100
Chemicals & Insecticides	6256	58,000	32,893	65,000
Motor Vehicle Supplies	6258	750	598	750
Supplies/Minor Tools & Equipment	6265	5,000	3,713	5,000
Safety Equipment	6274	1,000	92	1,000
<b>Total</b>		<b>79,850</b>	<b>44,450</b>	<b>86,850</b>
<b>CONTRACTUAL SERVICES</b>				
Permitting Fees	6323	34,000	32,327	36,000
Laboratory Testing	6324	56,000	37,190	65,000
Training & Travel	6333	2,500	2,559	4,000
Insurance-General	6341	390,000	378,243	390,000
Insurance Motor Equipment	6343	5,400	4,626	5,400
Electricity	6348	245,000	145,901	240,000

# ANNUAL BUDGET

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**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Natural Gas	6349	8,000	6,838	10,000
Fixed Plant & Equipment R & M	6351	40,000	42,283	61,500
Vehicle & Equipment R & M	6355	7,500	8,744	9,000
Rental Equipment	6366	1,000	0	1,000
Contractual Services	6393	7,000	20,527	8,000
Sludge Management	6399	40,000	32,712	45,000
<b>Total</b>		<b>836,400</b>	<b>711,950</b>	<b>874,900</b>
<b>CAPITAL OUTLAY</b>				
Plant Equipment	6740	0	0	16,000
Motor Vehicles	6742	0	0	0
Miscellaneous Equipment	6744	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>16,000</b>
<b>TOTALS</b>		<b>\$1,269,824</b>	<b>\$1,012,721</b>	<b>\$1,348,384</b>

# **ANNUAL BUDGET**

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## **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

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## SUMMARY

### Water & Sewer Fund Water & Sewer Distribution

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CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100 Personnel Services	\$757,408	\$545,730	\$783,056
6200 Materials & Supplies	164,950	160,234	217,700
6300 Contractual Services	20,075	86,886	22,000
6700 Capital Outlay	0	18,933	0
Total	\$942,433	\$811,783	\$1,022,756

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### Schedule of Personnel

### Number of Pay Grade

### Number of Positions

Water Operations Supervisor	115	1
Heavy Equipment Operator	109	2
Maintenance Worker	106	4
Laborer	104	2
Total		9

# ANNUAL BUDGET

**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$497,694	\$332,654	\$517,702
Overtime	6111	60,000	66,939	60,000
Longevity	6113	3,120	2,160	3,264
Certification Pay	6116	3,420	2,472	3,420
Group Insurance	6121	100,642	73,361	102,300
TMRS	6124	41,852	31,607	45,353
Social Security	6126	43,164	29,692	44,706
Worker's Compensation	6128	7,516	6,845	6,311
<b>Total</b>		<b>757,408</b>	<b>545,730</b>	<b>783,056</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Motor Vehicle Fuel	6222	18,000	12,794	18,000
Wearing Apparel	6231	3,750	2,658	3,000
Water & Sewer Mains	6247	125,000	127,664	175,000
Motor Vehicle Supplies	6258	8,500	9,018	8,500
Supplies/Minor Tools & Equipment	6265	7,500	7,549	11,000
Equipment Maint. & Repair	6270	1,000	551	1,000
Safety Equipment	6274	1,200	0	1,200
<b>Total</b>		<b>164,950</b>	<b>160,234</b>	<b>217,700</b>
<b>CONTRACTUAL SERVICES</b>				
Computer System	6315	450	443	500
Training & Travel	6333	4,500	914	4,000
Insurance-General	6341	625	1,231	1,500
Insurance Motor Equipment	6343	7,500	6,197	7,000
Vehicle & Equipment R & M	6355	6,000	5,555	6,000
Rental Equipment	6366	1,000	0	3,000
Contractual Services	6393	0	72,546	0
<b>Total</b>		<b>20,075</b>	<b>86,886</b>	<b>22,000</b>

# ANNUAL BUDGET

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**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Water & Sewer Distribution - 50-63-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CAPITAL OUTLAY</b>				
Miscellaneous Equipment	6744	0	12,113	0
	6755	0	0	0
Sewer Collection Lines	6756	0	6,820	0
<b>Total</b>		<b>0</b>	<b>18,933</b>	<b>0</b>
<b>TOTALS</b>		<b>\$942,433</b>	<b>\$811,783</b>	<b>\$1,022,756</b>

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**CITY OF NEDERLAND**



# **ANNUAL BUDGET**

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## **OTHER REQUIREMENTS**

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

# ANNUAL BUDGET

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## SUMMARY

### Water & Sewer Fund Other Requirements

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	70,000	22,274	66,500
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>1,415,000</u>	<u>1,415,000</u>	<u>1,977,400</u>
	Total	<u><u>\$1,485,000</u></u>	<u><u>\$1,437,274</u></u>	<u><u>\$2,043,900</u></u>

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### Schedule of Personnel

**Number of  
Pay Grade**

**Number of  
Positions**

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N/A

# ANNUAL BUDGET

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**FUND:** Water & Sewer **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Other Requirements - 50-90-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Computer System	6315	\$15,000	\$22,274	\$20,000
Retiree Insurance/Benefits	6326	12,000	0	12,000
Retiree Accrued Compensation	6336	8,000	0	8,000
Contingency	6406	10,000	0	6,500
Vacation Buy Back	6409	20,000	0	20,000
Preventative Care Reimbursement	6411	5,000	0	0
<b>Total</b>		<b>70,000</b>	<b>22,274</b>	<b>66,500</b>
<b>INTERFUND TRANSFERS</b>				
Transfer to General Fund	6902	375,000	375,000	375,000
Transfer to Debt Service Fund	6905	970,000	970,000	1,522,400
Transfer to Equipment Replacement	6908	45,000	45,000	55,000
Transfer to SSES Project	6937	25,000	25,000	25,000
		<b>1,415,000</b>	<b>1,415,000</b>	<b>1,977,400</b>
<b>TOTALS</b>		<b>\$1,485,000</b>	<b>\$1,437,274</b>	<b>\$2,043,900</b>

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

**ANNUAL BUDGET**

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**SSES PROJECT FUND**

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**CITY OF NEDERLAND**



# **ANNUAL BUDGET**

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## **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

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## SSES PROJECT FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Interest Income	0	27,961	25,000
Transfers In	25,000	25,000	25,000
<b>TOTAL REVENUES</b>	<u>25,000</u>	<u>52,961</u>	<u>50,000</u>
<b>EXPENDITURES</b>			
Contractual Services	25,000	0	50,000
<b>TOTAL EXPENDITURES</b>	<u>25,000</u>	<u>0</u>	<u>50,000</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>52,961</b>	<b>0</b>



# ANNUAL BUDGET

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## SUMMARY

### SSES Project Fund

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	<b>CATEGORY</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	25,000	0	50,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$25,000</u></u>	<u><u>\$0</u></u>	<u><u>\$50,000</u></u>

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<b>Schedule of Personnel</b>	<b>Number of Pay Grade</b>	<b>Number of Positions</b>
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N/A

# ANNUAL BUDGET

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**FUND:** SSES Project Fund **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** SSES Project 53-00-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CONTRACTUAL SERVICES</b>				
Contractual Services	6393	\$25,000	\$0	\$50,000
<b>Total</b>		<b>25,000</b>	<b>0</b>	<b>50,000</b>
<b>TOTALS</b>		<b>\$25,000</b>	<b>\$0</b>	<b>\$50,000</b>

**ANNUAL BUDGET**

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**SOLID WASTE FUND**

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**CITY OF NEDERLAND**



# ANNUAL BUDGET

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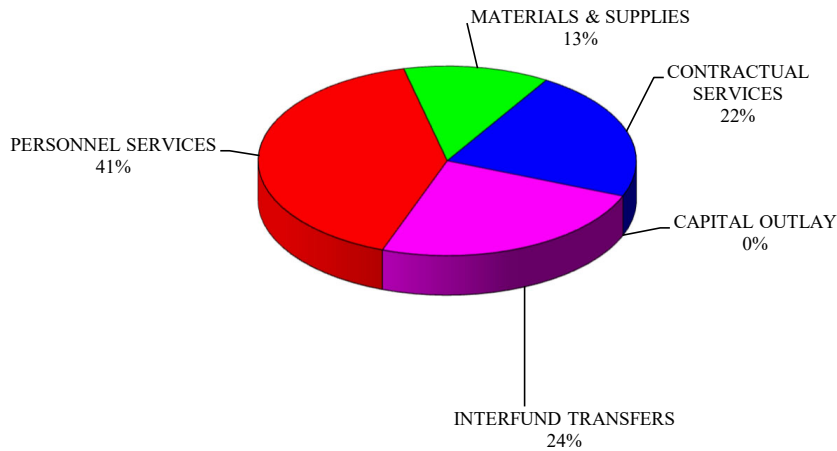
## SOLID WASTE FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Solid Waste Service	\$1,794,394	\$1,278,930	\$1,825,000
Garbage Bags	6,000	901	0
Federal Emergency Mangement Funds	0	0	0
Interest Income	50,000	135,414	92,949
Miscellaneous Income	1,000	7,494	2,500
<b>TOTAL REVENUES</b>	<b>1,851,394</b>	<b>1,422,739</b>	<b>1,920,449</b>
<b>EXPENSES</b>			
Personnel Services	754,304	540,091	782,409
Materials & Supplies	245,500	144,511	239,750
Contractual Services	426,590	217,021	428,290
Transfers Out	425,000	425,000	470,000
	<b>1,851,394</b>	<b>1,326,623</b>	<b>1,920,449</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENSES</b>	<b>\$0</b>	<b>\$96,116</b>	<b>\$0</b>

# ANNUAL BUDGET

## SOLID WASTE FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2023-2024

DEPARTMENT	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
Solid Waste	\$782,409	\$239,750	\$414,290	\$0	\$0	\$1,436,449
Other Requirements	0	0	14,000	0	470,000	484,000
	<b>\$782,409</b>	<b>\$239,750</b>	<b>\$428,290</b>	<b>\$0</b>	<b>\$470,000</b>	<b>\$1,920,449</b>



# **ANNUAL BUDGET**

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## **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

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## SUMMARY

**Solid Waste Fund**  
**Solid Waste**

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	<b>CATEGORY</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
6100	Personnel Services	\$754,304	\$540,091	\$782,409
6200	Materials & Supplies	245,500	144,511	239,750
6300	Contractual Services	412,590	217,021	414,290
6700	Capital Outlay	0	0	0
	Total	\$1,412,394	\$901,623	\$1,436,449

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



# ANNUAL BUDGET

**FUND:** Solid Waste **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Solid Waste - 52-33-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$539,286	\$385,668	\$561,808
Overtime	6111	18,000	11,094	18,000
Longevity	6113	2,784	1,956	2,784
Group Insurance	6121	98,847	72,500	100,750
TMRS	6124	41,543	29,500	45,224
Social Security	6126	42,845	29,356	44,568
Worker's Compensation	6128	10,999	10,017	9,275
<b>Total</b>		<b>754,304</b>	<b>540,091</b>	<b>782,409</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Miscellaneous Supplies	6220	6,000	4,515	6,000
Motor Vehicle Fuel	6222	90,000	55,248	90,000
Wearing Apparel	6231	2,750	2,245	2,750
Garbage Bags	6242	5,750	0	0
Motor Vehicle Supplies	6258	90,000	56,399	90,000
Garbage Containers	6264	45,000	22,464	45,000
Supplies/Minor Tools & Equipment	6265	6,000	3,640	6,000
<b>Total</b>		<b>245,500</b>	<b>144,511</b>	<b>239,750</b>
<b>CONTRACTUAL SERVICES</b>				
Training & Travel	6333	790	0	790
Insurance-General	6341	800	1,231	1,500
Insurance Motor Equipment	6343	37,000	32,649	37,000
Fixed Plant & Equipment R & M	6351	4,000	3,316	5,000
Vehicle & Equipment R & M	6355	50,000	2,785	50,000

# ANNUAL BUDGET

**FUND:** Solid Waste **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Solid Waste - 52-33-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Waste Disposal	6390	285,000	176,049	285,000
Contractual Services	6393	13,000	991	13,000
Green Waste Disposal	6397	22,000	0	22,000
<b>Total</b>		<b>412,590</b>	<b>217,021</b>	<b>414,290</b>
<b>CAPITAL OUTLAY</b>				
Miscellaneous	6744	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$1,412,394</b>	<b>\$901,623</b>	<b>\$1,436,449</b>

# **ANNUAL BUDGET**

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## **OTHER REQUIREMENTS**

This department includes contingency amounts and transfers to other funds.

# ANNUAL BUDGET

## SUMMARY

**Solid Waste  
Other Requirements**

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	14,000	0	14,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	425,000	425,000	470,000
	Total	\$439,000	\$425,000	\$484,000

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

# ANNUAL BUDGET

**FUND:** Solid Waste **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Other Requirements - 52-90-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Computer System	6315	\$1,000	\$0	\$1,000
Retiree Insurance/Benefits	6326	0	0	0
Contingency	6406	8,000	0	8,000
Vacation Buy Back	6409	800	0	1,000
Preventative Care Reimbursement	6411	4,200	0	4,000
<b>Total</b>		<b>14,000</b>	<b>0</b>	<b>14,000</b>
<b>INTERFUND TRANSFERS</b>				
Transfer to General Fund	6902	100,000	100,000	110,000
Transfer to Equipment Replacement	6908	325,000	325,000	360,000
<b>Total</b>		<b>425,000</b>	<b>425,000</b>	<b>470,000</b>
		<b>\$439,000</b>	<b>\$425,000</b>	<b>\$484,000</b>

# ANNUAL BUDGET

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**CITY OF NEDERLAND**

**EQUIPMENT REPLACEMENT  
FUNDS**





# **ANNUAL BUDGET**

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## **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

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## EQUIPMENT REPLACEMENT FUND - GENERAL SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Interest Income	10,000	32,629	25,000
Miscellaneous Income	0	0	0
Transfer In	175,000	235,000	575,000
<b>TOTAL REVENUES</b>	<b>185,000</b>	<b>267,629</b>	<b>600,000</b>
<b>EXPENDITURES</b>			
Capital Outlay	225,000	19,233	600,000
<b>TOTAL EXPENDITURES</b>	<b>225,000</b>	<b>19,233</b>	<b>600,000</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(40,000)</b>	<b>248,396</b>	<b>0</b>

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CITY OF NEDERLAND

# ANNUAL BUDGET

## SUMMARY

### Equipment Replacement Fund - General

CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100 Personnel Services	\$0	\$0	\$0
6200 Materials & Supplies	0	0	0
6300 Contractual Services	0	0	0
6700 Capital Outlay	225,000	19,233	600,000
6900 Interfund Transfers	0	0	0
Total	\$225,000	\$19,233	\$600,000

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

# ANNUAL BUDGET

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**FUND:** Equip. Replacement-Gen. **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Equipment Replacement -34-00-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CAPITAL OUTLAY</b>				
Motor Vehicles	6742	\$225,000	\$0	\$200,000
Miscellaneous Equipment	6744	0	19,233	400,000
<b>Total</b>		<b>225,000</b>	<b>19,233</b>	<b>600,000</b>
<b>TOTALS</b>		<b>\$225,000</b>	<b>\$19,233</b>	<b>\$600,000</b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## EQUIPMENT REPLACEMENT FUND - WATER & SEWER SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Interest Income	0	13,862	10,000
Transfer In	45,000	45,000	55,000
<b>TOTAL REVENUES</b>	<u>45,000</u>	<u>58,862</u>	<u>65,000</u>
<b>EXPENDITURES</b>			
Capital Outlay	205,000	130,686	112,500
<b>TOTAL EXPENDITURES</b>	<u>205,000</u>	<u>130,686</u>	<u>112,500</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(160,000)</b>	<b>(71,824)</b>	<b>(47,500)</b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

## SUMMARY

### Equipment Replacement Fund - W & S

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	205,000	130,686	112,500
6900	Interfund Transfers	0	0	0
	Total	\$205,000	\$130,686	\$112,500

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

# ANNUAL BUDGET

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**FUND:** Equip. Replacement-W&S **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Equipment Replacement -36-00-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CAPITAL OUTLAY</b>				
Motor Vehicles	6742	\$ 50,000	\$ 45,729	\$ -
Miscellaneous Equipment	6744	155,000	84,957	112,500
<b>Total</b>		<b>205,000</b>	<b>130,686</b>	<b>112,500</b>
<b>TOTALS</b>		<b><u>\$205,000</u></b>	<b><u>\$130,686</u></b>	<b><u>\$112,500</u></b>

# ANNUAL BUDGET

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## EQUIPMENT REPLACEMENT FUND - SOLID WASTE SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Interest Income	0	31,089	15,000
Transfer In	300,000	325,000	360,000
<b>TOTAL REVENUES</b>	<u>300,000</u>	<u>356,089</u>	<u>375,000</u>
<b>EXPENDITURES</b>			
Capital Outlay	325,000	0	430,000
<b>TOTAL EXPENDITURES</b>	<u>325,000</u>	<u>0</u>	<u>430,000</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	(25,000)	356,089	(55,000)

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**CITY OF NEDERLAND**



# ANNUAL BUDGET

## SUMMARY

### Equipment Replacement Fund - Solid Waste

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	325,000	0	430,000
	Total	\$325,000	\$0	\$430,000

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

# ANNUAL BUDGET

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**FUND:** Equip. Rep. - Solid Waste **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Equipment Replacement -35-00-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CAPITAL OUTLAY</b>				
Motor Vehicles	6742	\$325,000	\$0	\$430,000
<b>Total</b>		<b>325,000</b>	<b>0</b>	<b>430,000</b>
<b>TOTALS</b>		<b>\$325,000</b>	<b>\$0</b>	<b>\$430,000</b>

# **ANNUAL BUDGET**

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## **SPECIAL FUNDS**

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**CITY OF NEDERLAND**



**ANNUAL BUDGET**

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**POLICE NARCOTICS FUND**



# **ANNUAL BUDGET**

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## **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

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## POLICE NARCOTICS FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
State Grant Revenue	0	2,441	0
Forfeitures - Chap. 59	29,000		15,000
Opioid Abatement Funds	0	2,723	0
Interest Income	0	3,597	3,000
Miscellaneous Revenue	750	9,080	1,750
<b>TOTAL REVENUES</b>	<b>29,750</b>	<b>17,841</b>	<b>19,750</b>
<b>EXPENDITURES</b>			
Personnel Services	4,000	0	4,000
Materials & Supplies	6,750	12,058	6,750
Contractual Services	9,000	3,535	9,000
Interfund Transfers	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>19,750</b>	<b>15,593</b>	<b>19,750</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>10,000</b>	<b>2,248</b>	<b>0</b>



# ANNUAL BUDGET

## SUMMARY

**Police Narcotics Fund  
Police**

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$4,000	\$0	\$4,000
6200	Materials & Supplies	6,750	12,058	6,750
6300	Contractual Services	9,000	3,535	9,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	\$19,750	\$15,593	\$19,750

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

# ANNUAL BUDGET

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FUND:	Police Narcotics Fund	FISCAL YEAR 2024-2025		
DEPARTMENT:	Police Narcotics - 20-21-00			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Cell Phone Allowance	6112	\$4,000	\$0	\$4,000
<b>Total</b>		<b>4,000</b>	<b>0</b>	<b>4,000</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Miscellaneous Supplies	6220	1,000	12,058	1,000
Safety Equipment	6274	5,750	0	5,750
<b>Total</b>		<b>6,750</b>	<b>12,058</b>	<b>6,750</b>
<b>CONTRACTUAL SERVICES</b>				
Telephone	6331	3,000	706	3,000
Training & Travel	6333	5,000	0	5,000
Vehicle & Equipment R & M	6355	1,000	0	1,000
Contractual Services	6393	0	2,829	0
<b>Total</b>		<b>9,000</b>	<b>3,535</b>	<b>9,000</b>
<b>INTERFUND TRANSFERS</b>				
Transfer to General Fund	6902	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$19,750</b>	<b>\$15,593</b>	<b>\$19,750</b>

**ANNUAL BUDGET**

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**LIBRARY SPECIAL FUND**

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**CITY OF NEDERLAND**



# **ANNUAL BUDGET**

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## **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

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## LIBRARY SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Hebert Grant Funds	64,200	52,000	50,000
Save the Children Grant	0	0	0
Hancher Foundation Grant	0	0	0
Memorials & Contributions	0	425	0
Interest Income	0	3,597	0
Miscellaneous Revenue	27,000	840	25,000
<b>TOTAL REVENUES</b>	<b>91,200</b>	<b>56,862</b>	<b>75,000</b>
<b>EXPENDITURES</b>			
Materials & Supplies	87,000	39,402	67,000
Contractual Services	10,000	1,404	8,000
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>97,000</b>	<b>40,806</b>	<b>75,000</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(5,800)</b>	<b>16,056</b>	<b>0</b>

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CITY OF NEDERLAND

# ANNUAL BUDGET

## SUMMARY

### Library Special Fund Library

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	13,000	2,297	13,000
6300	Contractual Services	6,000	0	6,000
6700	Capital Outlay	0	0	0
	Total	\$19,000	\$2,297	\$19,000

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





# ANNUAL BUDGET

## SUMMARY

### Library Special Fund Hebert Grant

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	68,000	37,105	48,000
6300	Contractual Services	4,000	1,404	2,000
6700	Capital Outlay	0	0	0
	Total	\$72,000	\$38,509	\$50,000

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

# ANNUAL BUDGET

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FUND:	Library Special Fund		FISCAL YEAR 2024-2025	
DEPARTMENT:	Hebert Grant - 21-55-01			
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>MATERIALS &amp; SUPPLIES</b>				
Books & Publications	6212	\$45,000	\$20,852	\$30,000
Special Program Supplies	6243	6,000	2,690	12,000
Supplies/Minor Tools & Equipment	6265	17,000	13,563	6,000
<b>Total</b>		<b>68,000</b>	<b>37,105</b>	<b>48,000</b>
<b>CONTRACTUAL SERVICES</b>				
Contractual Services	6393	2,000	0	0
Special Programs	6400	2,000	1,404	2,000
<b>Total</b>		<b>4,000</b>	<b>1,404</b>	<b>2,000</b>
<b>CAPITAL OUTLAY</b>				
Furniture, Fixtures, Office Equip.	6743	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b><u>\$72,000</u></b>	<b><u>\$38,509</u></b>	<b><u>\$50,000</u></b>

# ANNUAL BUDGET

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## SUMMARY

### Library Special Fund State Grant Funds

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	6,000	0	6,000
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
	Total	\$6,000	\$0	\$6,000

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

# ANNUAL BUDGET

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**FUND:** Library Special Fund **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** State Grant Funds - 21-55-03

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Books & Publications	6212	\$1,000	\$0	\$1,000
Supplies/Minor Tools & Equipment	6265	5,000	0	5,000
<b>Total</b>		<b>6,000</b>	<b>0</b>	<b>6,000</b>
<b>TOTALS</b>		<b>\$6,000</b>	<b>\$0</b>	<b>\$6,000</b>

**ANNUAL BUDGET**

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**COURT TECHNOLOGY FUND**



# **ANNUAL BUDGET**

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## **COURT TECHNOLOGY FUND**

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

# ANNUAL BUDGET

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## Court Technology Fund SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Court Technology Revenue	<u>6,000</u>	<u>4,723</u>	<u>6,000</u>
<b>TOTAL REVENUES</b>	<u><b>6,000</b></u>	<u><b>4,723</b></u>	<u><b>6,000</b></u>
<b>EXPENDITURES</b>			
Contractual Services	<u>6,000</u>	<u>10,936</u>	<u>10,500</u>
<b>TOTAL EXPENDITURES</b>	<u><b>6,000</b></u>	<u><b>10,936</b></u>	<u><b>10,500</b></u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(6,213)</b>	<b>(4,500)</b>

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**CITY OF NEDERLAND**



# ANNUAL BUDGET

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## SUMMARY

### Court Technology Fund

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	6,000	10,936	10,500
6700	Capital Outlay	0	0	0
	Total	\$6,000	\$10,936	\$10,500

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

# ANNUAL BUDGET

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**FUND:** Court Technology **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Court Technology -22-00-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CONTRACTUAL SERVICES</b>				
Computer System	6315	\$6,000	\$10,936	\$10,500
<b>Total</b>		<b>6,000</b>	<b>10,936</b>	<b>10,500</b>
<b>TOTALS</b>		<b>\$6,000</b>	<b>\$10,936</b>	<b>\$10,500</b>

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**CITY OF NEDERLAND**

**ANNUAL BUDGET**

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**HOTEL/MOTEL FUND**

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**CITY OF NEDERLAND**



# **ANNUAL BUDGET**

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## **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

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## HOTEL/MOTEL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	<b>Budget 2023-2024</b>	<b>Actual As Of June 2024</b>	<b>Proposed 2024-2025</b>
<b>REVENUES</b>			
Hotel Occupancy Taxes	60,000	54,015	60,000
Interest Income	0	2,816	2,000
<b>TOTAL REVENUES</b>	<b>60,000</b>	<b>56,831</b>	<b>62,000</b>
<b>EXPENDITURES</b>			
Contractual Services	62,800	47,344	62,800
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>62,800</b>	<b>47,344</b>	<b>62,800</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(2,800)</b>	<b>9,487</b>	<b>(800)</b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

## SUMMARY

### Hotel/Motel Fund

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	62,800	47,344	62,800
6700	Capital Outlay	0	0	0
	Total	\$62,800	\$47,344	\$62,800

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

# ANNUAL BUDGET

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**FUND:** Hotel/Motel Fund **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Hotel/Motel -23-00-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Telephone	6331	\$800	\$625	\$800
Insurance-General	6341	7,000	7,500	8,000
Electricity	6348	7,000	4,080	6,000
Payment to Chamber & Historical Soc.	6389	48,000	35,139	48,000
Contractual Services	6393	0	0	0
<b>Total</b>		<b>62,800</b>	<b>47,344</b>	<b>62,800</b>
<b>CAPITAL OUTLAY</b>				
Bldgs, Fixtures & Grounds	6720	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$62,800</b>	<b>\$47,344</b>	<b>\$62,800</b>



**ANNUAL BUDGET**

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**FIRE DEPT. SPECIAL FUND**



# **ANNUAL BUDGET**

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## **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

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## FIRE DEPARTMENT SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
State Grant Funds	0	1,545	0
Rescue Team Donations	10,000	15,000	15,000
Donations	15,000	4,000	10,000
Interest Income	0	1,228	0
<b>TOTAL REVENUES</b>	<b>25,000</b>	<b>21,773</b>	<b>25,000</b>
<b>EXPENDITURES</b>			
Materials & Supplies	13,000	6,479	13,000
Contractual Services	12,000	5,383	12,000
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>25,000</b>	<b>11,862</b>	<b>25,000</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>9,911</b>	<b>0</b>

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CITY OF NEDERLAND

# ANNUAL BUDGET

## SUMMARY

**Fire Dept. Special Fund  
Fire**

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	5,000	1,538	5,000
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
	Total	\$5,000	\$1,538	\$5,000

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

# ANNUAL BUDGET

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**FUND:** Fire Dept. Special Fund **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Fire - 24-22-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Supplies/Minor Tools & Equipment	6265	\$5,000	\$1,538	\$5,000
<b>Total</b>		<b>5,000</b>	<b>1,538</b>	<b>5,000</b>
<b>CAPITAL OUTLAY</b>				
Miscellaneous Equipment	6744	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$5,000</b>	<b>\$1,538</b>	<b>\$5,000</b>

# ANNUAL BUDGET

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## SUMMARY

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

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	5,000	583	5,000
6700	Capital Outlay	0	0	0
	Total	\$5,000	\$583	\$5,000

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

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# ANNUAL BUDGET

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**FUND:** Fire Dept. Special Fund **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Fire - TCLEOSE 24-22-05

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CONTRACTUAL SERVICES</b>				
Training & Travel	6333	\$5,000	\$583	\$5,000
<b>Total</b>		<b>5,000</b>	<b>583</b>	<b>5,000</b>
<b>TOTALS</b>		<u><u><b>\$5,000</b></u></u>	<u><u><b>\$583</b></u></u>	<u><u><b>\$5,000</b></u></u>



# ANNUAL BUDGET

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## SUMMARY

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

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	8,000	4,941	8,000
6300	Contractual Services	7,000	4,800	7,000
6700	Capital Outlay	0	0	0
	Total	\$15,000	\$9,741	\$15,000

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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 2024-2025**  
**DEPARTMENT:** Fire - Rescue Team 24-22-06

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Supplies/Minor Tools & Equipment	6265	\$8,000	\$4,941	\$8,000
<b>Total</b>		<b>8,000</b>	<b>4,941</b>	<b>8,000</b>
<b>CONTRACTUAL SERVICES</b>				
Training & Travel	6333	7,000	4,800	7,000
<b>Total</b>		<b>7,000</b>	<b>4,800</b>	<b>7,000</b>
<b>TOTALS</b>		<b><u><u>\$15,000</u></u></b>	<b><u><u>\$9,741</u></u></b>	<b><u><u>\$15,000</u></u></b>

**ANNUAL BUDGET**

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**PARKS & RECREATION  
SPECIAL FUND**

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**CITY OF NEDERLAND**



# **ANNUAL BUDGET**

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## **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

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## PARKS & RECREATION SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Pool & Recreation Bldg. Fees	0	0	0
Donations - 4th of July	25,000	32,500	28,000
Donations - Christmas on the Ave.	5,000	0	5,000
Interest Income	10,000	29,870	12,000
Transfer In	500,000	1,129,977	430,000
<b>TOTAL REVENUES</b>	<b>540,000</b>	<b>1,192,347</b>	<b>475,000</b>
<b>EXPENDITURES</b>			
Materials & Supplies	1,500	501	28,500
Contractual Services	43,500	30,389	241,500
Capital Outlay	475,000	1,051,002	205,000
<b>TOTAL EXPENDITURES</b>	<b>520,000</b>	<b>1,081,892</b>	<b>475,000</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>20,000</b>	<b>110,455</b>	<b>0</b>

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CITY OF NEDERLAND

# ANNUAL BUDGET

## SUMMARY

**Parks & Recreation Special Fund**  
**Parks & Recreation**

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	26,000
6300	Contractual Services	5,000	0	160,000
6700	Capital Outlay	475,000	1,051,002	205,000
	Total	\$480,000	\$1,051,002	\$391,000

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

# ANNUAL BUDGET

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DEPARTMENT:	Parks & Recr. Special Fd. Parks & Recr.-25-00-00	FISCAL YEAR 2024-2025		
CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>MATERIALS &amp; SUPPLIES</b>				
Supplies/Minor Tools & Equipment	6265	\$0	\$0	\$26,000
<b>Total</b>		<b>0</b>	<b>0</b>	<b>26,000</b>
<b>CONTRACTUAL SERVICES</b>				
Bldg/Structure Improvements	6350	\$5,000	\$0.00	\$160,000
<b>Total</b>		<b>5,000</b>	<b>0</b>	<b>160,000</b>
<b>CAPITAL OUTLAY</b>				
Land Improvements	6710	0	7,875	0
Bldgs, Fixtures & Grounds	6720	475,000	1,043,127	205,000
<b>Total</b>		<b>475,000</b>	<b>1,051,002</b>	<b>205,000</b>
<b>TOTALS</b>		<b>\$475,000</b>	<b>\$1,051,002</b>	<b>\$391,000</b>



# ANNUAL BUDGET

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## SUMMARY

### Parks & Recreation Special Fund Christmas Activities

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	501	0
6300	Contractual Services	5,000	10,564	12,000
6700	Capital Outlay	0	0	0
	Total	\$5,000	\$11,065	\$12,000

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

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# ANNUAL BUDGET

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<b>DEPARTMENT:</b>		<b>Parks &amp; Recr. Special Fd.</b>	<b>FISCAL YEAR 2024-2025</b>		
		<b>Christmas Activities 25-51-02</b>			
<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>	
<b>MATERIALS &amp; SUPPLIES</b>					
Supplies/Minor Tools & Equipment	6265	\$0	\$501	\$0	
<b>Total</b>		<b>0</b>	<b>501</b>	<b>0</b>	
<b>CONTRACTUAL SERVICES</b>					
Advertising/Publication	6337	0	0	0	
Contractual Services	6393	5,000	10,564	12,000	
<b>Total</b>		<b>5,000</b>	<b>10,564</b>	<b>12,000</b>	
<b>TOTALS</b>		<b><u>\$5,000</u></b>	<b><u>\$11,065</u></b>	<b><u>\$12,000</u></b>	

# ANNUAL BUDGET

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## SUMMARY

### Parks & Recreation Special Fund Aquatics

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	29,500
6700	Capital Outlay	0	0	0
	Total	\$0	\$0	\$29,500

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

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# ANNUAL BUDGET

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<b>DEPARTMENT:</b>	<b>Parks &amp; Recr. Special Fd. Aquatics 25-51-03</b>	<b>FISCAL YEAR 2024-2025</b>		
<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CONTRACTUAL SERVICES</b>				
Bldg/Structure Improvements	6350	\$0	\$0	\$29,500
Fixed Plant & Equipment R & M	6351	\$0	\$4,291	\$0
Contractual Services	6393	\$20,000	\$0	\$0
<b>Total</b>		<b>20,000</b>	<b>4,291</b>	<b>29,500</b>
<b>CAPITAL OUTLAY</b>				
Bldgs, Fixtures & Grounds	6720	0	-	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$20,000</b>	<b>\$4,291</b>	<b>\$29,500</b>

# ANNUAL BUDGET

## SUMMARY

### Parks & Recreation Special Fund Fourth of July

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	1,500	0	2,500
6300	Contractual Services	33,500	19,825	40,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	\$35,000	\$19,825	\$42,500

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

# ANNUAL BUDGET

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<b>DEPARTMENT:</b>		<b>Parks &amp; Recr. Special Fd.</b>	<b>FISCAL YEAR 2024-2025</b>		
		<b>Fourth of July -25-51-04</b>			
<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>	
<b>MATERIALS &amp; SUPPLIES</b>					
Miscellaneous Supplies	6220	\$1,500	\$0	\$2,500	
<b>Total</b>		<b>1,500</b>	<b>0</b>	<b>2,500</b>	
<b>CONTRACTUAL SERVICES</b>					
Advertising/Publication	6337	1,500	1,200	2,000	
Contractual Services	6393	32,000	18,625	38,000	
<b>Total</b>		<b>33,500</b>	<b>19,825</b>	<b>40,000</b>	
<b>TOTALS</b>		<b><u>\$35,000</u></b>	<b><u>\$19,825</u></b>	<b><u>\$42,500</u></b>	

**ANNUAL BUDGET**

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**MCML DISPATCH FUND**





# **ANNUAL BUDGET**

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## **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.

# ANNUAL BUDGET

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**MID-COUNTY MUNICIPAL LEAGUE  
CENTRAL DISPATCH FUND  
SCHEDULE OF REVENUES & APPROPRIATIONS  
FISCAL YEAR 2024-2025**

	<b>Budget 2023-2024</b>	<b>Actual As Of June 2024</b>	<b>Proposed 2024-2025</b>
<b>REVENUES</b>			
City of Groves	610,682	458,012	631,309
City of Port Neches	531,928	531,928	554,322
City of Nederland	643,563	482,672	666,106
Interest Income	10,000	25,909	0
<b>TOTAL REVENUES</b>	<u><b>1,796,173</b></u>	<u><b>1,498,521</b></u>	<u><b>1,851,737</b></u>
<b>EXPENDITURES</b>			
Personnel Services	1,269,419	885,195	1,394,717
Materials & Supplies	14,550	4,797	14,550
Contractual Services	502,204	271,064	442,470
Capital Outlay	0	10,920	0
<b>TOTAL EXPENDITURES</b>	<u><b>1,786,173</b></u>	<u><b>1,171,976</b></u>	<u><b>1,851,737</b></u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>10,000</b>	<b>326,545</b>	<b>0</b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## SUMMARY

### MCML Information Technology

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$279,896	\$204,351	\$324,534
6200	Materials & Supplies	7,000	3,152	7,000
6300	Contractual Services	420,904	242,926	361,170
6700	Capital Outlay	0	10,920	0
	Total	\$707,800	\$461,349	\$692,704

Schedule of Personnel	Number of Pay Grade	Number of Positions
Information Technology Director	122	1
IT Specialist	112	1
Desktop Support Assistant	107	1
Total		3

# ANNUAL BUDGET

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**FUND:** MCML Central Dispatch                      **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>PERSONNEL SERVICES</b>				
Salaries & Wages	6110	\$200,318	\$152,434	\$240,084
Overtime	6111	2,000	490	2,000
Longevity	6113	1,152	848	1,248
Extra Help	6115	9,000	1,806	0
Group Insurance	6121	35,649	25,664	43,923
TMRS	6124	15,092	11,359	18,237
Social Security	6126	16,254	11,357	18,615
Worker's Compensation	6128	431	393	427
<b>Total</b>		<b>279,896</b>	<b>204,351</b>	<b>324,534</b>
<b>MATERIALS &amp; SUPPLIES</b>				
Supplies/Minor Tools & Equipment	6265	7,000	3,152	7,000
<b>Total</b>		<b>7,000</b>	<b>3,152</b>	<b>7,000</b>
<b>CONTRACTUAL SERVICES</b>				
Computer System	6315	310,654	215,797	289,157
Telephone	6331	6,000	5,203	6,000
Training & Travel	6333	11,000	10,204	13,000
Insurance-General	6341	1,500	274	500
Insurance Motor Equipment	6343	950	1,182	950
Electricity	6348	3,500	1,425	3,500
Vehicle & Equipment R & M	6355	2,500	221	2,500

# ANNUAL BUDGET

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**FUND:** MCML Central Dispatch                      **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>				
Dues & Memberships	6377	800	490	800
Contractual Services	6393	84,000	8,130	44,763
<b>Total</b>		<b>420,904</b>	<b>242,926</b>	<b>361,170</b>
<b>CAPITAL OUTLAY</b>				
Miscellaneous Equipment	6744	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>\$707,800</b>	<b>\$450,429</b>	<b>\$692,704</b>

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## SUMMARY

### MCML Central Dispatch

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	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
6100	Personnel Services	\$989,523	\$680,844	\$1,070,183
6200	Materials & Supplies	7,550	1,645	7,550
6300	Contractual Services	81,300	28,138	81,300
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$1,078,373</u></u>	<u><u>\$710,627</u></u>	<u><u>\$1,159,033</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Telecommunications Supervisor	115	1
Telecommunications Dispatcher	108	11
Total		12

# ANNUAL BUDGET

<b>FUND:</b>		<b>MCML Central Dispatch</b>	<b>FISCAL YEAR 2024-2025</b>		
<b>DEPARTMENT:</b>		<b>Central Dispatch - 70-21-00</b>			
<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>	
<b>PERSONNEL SERVICES</b>					
Salaries & Wages	6110	\$676,578	\$430,026	\$726,695	
Overtime	6111	70,000	96,911	70,000	
Longevity	6113	4,272	2,616	4,128	
Educational Certification	6116	8,100	5,481	8,700	
Group Insurance	6121	115,297	65,344	135,008	
TMRS	6124	56,295	39,607	62,881	
Social Security	6126	58,060	40,020	61,970	
Worker's Compensation	6128	921	839	801	
<b>Total</b>		<b>989,523</b>	<b>680,844</b>	<b>1,070,183</b>	
<b>MATERIALS &amp; SUPPLIES</b>					
General Office Supplies	6210	5,500	1,357	5,500	
Miscellaneous Supplies	6220	1,000	271	1,000	
Foods	6236	500	0	500	
Supplies/Minor Tools & Equipment	6265	550	17	550	
<b>Total</b>		<b>7,550</b>	<b>1,645</b>	<b>7,550</b>	
<b>CONTRACTUAL SERVICES</b>					
Computer System	6315	1,500	158	1,500	
Telephone	6331	5,000	2,163	5,000	
Training & Travel	6333	2,500	790	2,500	
Insurance-General	6341	18,000	6,328	18,000	
Electricity	6348	5,000	2,001	5,000	
Bldg/Structure Improvements	6350	500	0	500	

# ANNUAL BUDGET

**FUND:** MCML Central Dispatch **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Central Dispatch - 70-21-00

<b>CATEGORY</b>	<b>CODE</b>	<b>BUDGET 2023-2024</b>	<b>ACTUAL AS Of June 2024</b>	<b>PROPOSED 2024-2025</b>
<b>CONTRACTUAL SERVICES</b>				
Fixed Plant & Equipment R & M	6351	900	870	900
Vehicle & Equipment R & M	6355	4,000	0	4,000
Rental Equipment	6366	23,800	4,586	23,800
Janitorial Services	6380	1,100	630	1,100
Contractual Services	6393	14,000	10,612	14,000
Contingency	6406	5,000	0	5,000
<b>Total</b>		<b>81,300</b>	<b>28,138</b>	<b>81,300</b>
<b>TOTALS</b>		<b><u>\$1,078,373</u></b>	<b><u>\$710,627</u></b>	<b><u>\$1,159,033</u></b>

**CITY OF NEDERLAND**



**ANNUAL BUDGET**

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**DEBT SERVICE FUND**

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**CITY OF NEDERLAND**



# **ANNUAL BUDGET**

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## **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

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## DEBT SERVICE FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2024-2025

	Budget 2023-2024	Actual As Of June 2024	Proposed 2024-2025
<b>REVENUES</b>			
Current Taxes	1,873,522	1,839,155	1,920,125
Delinquent Taxes	2,000	20,383	10,000
Taxes Penalty & Interest	25,000	19,867	25,000
Interest Income	5,000	8,129	6,000
Transfer In	970,000	970,000	1,522,400
<b>TOTAL REVENUES</b>	<b>2,875,522</b>	<b>2,857,534</b>	<b>3,483,525</b>
<b>EXPENDITURES</b>			
Interest	847,522	423,761	1,077,983
Principal	2,025,000	0	2,325,000
Agent's Fees	3,000	892	3,000
<b>TOTAL EXPENDITURES</b>	<b>2,875,522</b>	<b>424,653</b>	<b>3,405,983</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>2,432,881</b>	<b>77,542</b>

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CITY OF NEDERLAND

# ANNUAL BUDGET

## SUMMARY

### Debt Service Fund

	CATEGORY	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
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>2,875,522</u>	<u>424,653</u>	<u>3,405,983</u>
	Total	<u><u>\$2,875,522</u></u>	<u><u>\$424,653</u></u>	<u><u>\$3,405,983</u></u>

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

# ANNUAL BUDGET

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**FUND:** Debt Service Fund **FISCAL YEAR 2024-2025**  
**DEPARTMENT:** Debt Service - 40-70-00

CATEGORY	CODE	BUDGET 2023-2024	ACTUAL AS Of June 2024	PROPOSED 2024-2025
<b>DEBT SERVICE</b>				
Interest	6800	\$847,522	\$423,761	\$1,077,983
Principal	6801	2,025,000	0	2,325,000
Agent's Fees	6802	3,000	892	3,000
<b>Total</b>		<b>2,875,522</b>	<b>424,653</b>	<b>3,405,983</b>
 <b>TOTALS</b>		 <u><u>\$2,875,522</u></u>	 <u><u>\$424,653</u></u>	 <u><u>\$3,405,983</u></u>

# **ANNUAL BUDGET**

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# **SUPPLEMENTAL INFORMATION**





**DEBT SCHEDULES**



# ANNUAL BUDGET

## CITY OF NEDERLAND SUMMARY OF TOTAL BONDED INDEBTEDNESS BUDGET FISCAL YEAR 2024-2025

ISSUE/SERIES	MATURITY	ORIGINAL ISSUE	PRIOR MATURITY	BALANCE 10/1/2024	FY 2025 PRINCIPAL	BALANCE 9/30/2025
Tax & Revenue COs 2013	2033	2,600,000	1,175,000	1,425,000	135,000	1,290,000
Tax & Revenue COs 2017	2027	4,975,000	3,010,000	1,965,000	630,000	1,335,000
Tax & Revenue COs 2018	2038	9,695,000	2,240,000	7,455,000	425,000	7,030,000
Gen. Oblig. Ref. Bonds 2020	2031	2,410,000	710,000	1,700,000	200,000	1,500,000
Tax Notes 2020	2025	1,040,000	900,000	140,000	140,000	0
Comb Tax & Revenue COs 2021	2036	4,170,000	640,000	3,530,000	255,000	3,275,000
Comb Tax & Revenue COs 2023	2038	4,540,000	305,000	4,540,000	305,000	3,930,000
<b>TOTALS</b>		<b>\$29,430,000</b>	<b>\$8,980,000</b>	<b>\$20,755,000</b>	<b>\$2,090,000</b>	<b>\$18,360,000</b>

## SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

FY	OUTSTANDING	PRINCIPAL	INTEREST	TOTAL
2025	20,450,000	2,090,000	770,583	2,860,583
2026	18,360,000	2,015,000	691,825	2,706,825
2027	16,345,000	2,085,000	606,025	2,691,025
2028	14,260,000	1,450,000	528,675	1,978,675
2029	12,810,000	1,485,000	476,425	1,961,425
2030	11,325,000	1,530,000	415,838	1,945,838
2031	9,795,000	1,580,000	352,225	1,932,225
2032	8,215,000	1,325,000	292,600	1,617,600
2033	6,890,000	1,355,000	247,181	1,602,181
2034	5,535,000	1,190,000	200,400	1,390,400
2035	4,345,000	1,215,000	160,250	1,375,250
2036	3,130,000	1,240,000	118,100	1,358,100
2037	1,890,000	935,000	75,150	1,010,150
2038	955,000	955,000	37,925	992,925
<b>TOTAL</b>		<b>\$22,475,000</b>	<b>\$5,820,723</b>	<b>\$28,295,723</b>

# ANNUAL BUDGET

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## CITY OF NEDERLAND CHRONOLOGICAL STATEMENT OF DEBT REQUIREMENTS BUDGET FISCAL YEAR 2024-2025

ISSUE	SERIES	PRINCIPAL	INTEREST	TOTAL
<b>3/1/2025</b>				
Tax & Revenue Certificates of Oblig.	2013	0.00	30,212.50	30,212.50
Tax & Revenue Certificates of Oblig.	2017	0.00	39,300.00	39,300.00
Tax & Revenue Certificates of Oblig.	2018	0.00	127,118.75	127,118.75
General Obligation Refunding Bonds	2020	0.00	42,500.00	42,500.00
Tax Notes	2020	0.00	882.00	882.00
Combination Tax & Revenue Cert of Oblig	2021	0.00	39,403.13	39,403.13
Combination Tax & Revenue Cert of Oblig	2023	0.00	105,875.00	105,875.00
		0.00	385,291.38	385,291.38
<b>9/1/2025</b>				
Tax & Revenue Certificates of Oblig.	2013	130,000.00	30,212.50	160,212.50
Tax & Revenue Certificates of Oblig.	2017	605,000.00	39,300.00	644,300.00
Tax & Revenue Certificates of Oblig.	2018	410,000.00	127,118.75	537,118.75
General Obligation Refunding Bonds	2020	190,000.00	42,500.00	232,500.00
Tax Notes	2020	135,000.00	882.00	135,882.00
Combination Tax & Revenue Cert of Oblig	2021	250,000.00	39,403.13	289,403.13
Combination Tax & Revenue Cert of Oblig	2023	305,000.00	105,875.00	410,875.00
		2,025,000.00	385,291.38	2,410,291.38
<b>Total Debt Service Requirement</b>		<b>\$2,025,000.00</b>	<b>\$770,582.76</b>	<b>\$2,795,582.76</b>

# ANNUAL BUDGET

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## CITY OF NEDERLAND RECAP OF REVENUE AND TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2024-25	2,090,000.00	385,291.38	385,291.38	2,860,582.76	18,360,000.00
2025-26	2,015,000.00	345,912.50	345,912.50	2,706,825.00	16,345,000.00
2026-27	2,085,000.00	303,012.50	303,012.50	2,691,025.00	14,260,000.00
2027-28	1,450,000.00	264,337.50	264,337.50	1,978,675.00	12,810,000.00
2028-29	1,485,000.00	238,212.50	238,212.50	1,961,425.00	11,325,000.00
2029-30	1,530,000.00	207,918.75	207,918.75	1,945,837.50	9,795,000.00
2030-31	1,580,000.00	176,112.50	176,112.50	1,932,225.00	8,215,000.00
2031-32	1,325,000.00	146,300.00	146,300.00	1,617,600.00	6,890,000.00
2032-33	1,355,000.00	123,590.63	123,590.63	1,602,181.26	5,535,000.00
2033-34	1,190,000.00	100,200.00	100,200.00	1,390,400.00	4,345,000.00
2034-35	1,215,000.00	80,125.00	80,125.00	1,375,250.00	3,130,000.00
2035-36	1,240,000.00	59,050.00	59,050.00	1,358,100.00	1,890,000.00
2036-37	935,000.00	37,575.00	37,575.00	1,010,150.00	955,000.00
2037-38	955,000.00	18,962.50	18,962.50	992,925.00	0.00

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CITY OF NEDERLAND

# ANNUAL BUDGET

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## CITY OF NEDERLAND RECAP OF TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2024-25	1,465,000.00	215,672.63	215,672.63	1,896,345.26	9,830,000.00
2025-26	1,360,000.00	189,793.75	189,793.75	1,739,587.50	8,470,000.00
2026-27	1,400,000.00	161,068.75	161,068.75	1,722,137.50	7,070,000.00
2027-28	730,000.00	134,918.75	134,918.75	999,837.50	6,340,000.00
2028-29	740,000.00	122,043.75	122,043.75	984,087.50	5,600,000.00
2029-30	760,000.00	105,525.00	105,525.00	971,050.00	4,840,000.00
2030-31	775,000.00	88,593.75	88,593.75	952,187.50	4,065,000.00
2031-32	790,000.00	74,356.25	74,356.25	938,712.50	3,275,000.00
2032-33	800,000.00	60,675.00	60,675.00	921,350.00	2,475,000.00
2033-34	620,000.00	46,650.00	46,650.00	713,300.00	1,855,000.00
2034-35	625,000.00	36,550.00	36,550.00	698,100.00	1,230,000.00
2035-36	630,000.00	25,800.00	25,800.00	681,600.00	600,000.00
2036-37	300,000.00	15,000.00	15,000.00	330,000.00	300,000.00
2037-38	300,000.00	7,500.00	7,500.00	315,000.00	0.00

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CITY OF NEDERLAND

# ANNUAL BUDGET

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

<b>BUDGET</b>	<b>PRINCIPAL SEPTEMBER 1</b>	<b>INTEREST MARCH 1</b>	<b>INTEREST SEPTEMBER 1</b>	<b>TOTAL DUE</b>	<b>AMOUNT OUTSTANDING AFTER PAYMENT</b>
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

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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

<b>BUDGET</b>	<b>PRINCIPAL SEPTEMBER 1</b>	<b>INTEREST MARCH 1</b>	<b>INTEREST SEPTEMBER 1</b>	<b>TOTAL DUE</b>	<b>AMOUNT OUTSTANDING AFTER PAYMENT</b>
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

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**CITY OF NEDERLAND**



# ANNUAL BUDGET

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**CITY OF NEDERLAND  
TAX NOTES  
SERIES 2020**

<b>BUDGET</b>	<b>PRINCIPAL SEPTEMBER 1</b>	<b>INTEREST MARCH 1</b>	<b>INTEREST SEPTEMBER 1</b>	<b>TOTAL DUE</b>	<b>AMOUNT OUTSTANDING AFTER PAYMENT</b>
2024-25	140,000.00	882.00	882.00	141,764.00	0.00

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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

<b>BUDGET</b>	<b>PRINCIPAL SEPTEMBER 1</b>	<b>INTEREST MARCH 1</b>	<b>INTEREST SEPTEMBER 1</b>	<b>TOTAL DUE</b>	<b>AMOUNT OUTSTANDING AFTER PAYMENT</b>
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

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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**CITY OF NEDERLAND  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2023**

<b>BUDGET</b>	<b>PRINCIPAL SEPTEMBER 1</b>	<b>INTEREST MARCH 1</b>	<b>INTEREST SEPTEMBER 1</b>	<b>TOTAL DUE</b>	<b>AMOUNT OUTSTANDING AFTER PAYMENT</b>
2024-25	305,000.00	105,875.00	105,875.00	516,750.00	3,930,000.00
2025-26	305,000.00	98,250.00	98,250.00	501,500.00	3,625,000.00
2026-27	305,000.00	90,625.00	90,625.00	486,250.00	3,320,000.00
2027-28	305,000.00	83,000.00	83,000.00	471,000.00	3,015,000.00
2028-29	305,000.00	75,375.00	75,375.00	455,750.00	2,710,000.00
2029-30	305,000.00	67,750.00	67,750.00	440,500.00	2,405,000.00
2030-31	305,000.00	60,125.00	60,125.00	425,250.00	2,100,000.00
2031-32	300,000.00	52,500.00	52,500.00	405,000.00	1,800,000.00
2032-33	300,000.00	45,000.00	45,000.00	390,000.00	1,500,000.00
2033-34	300,000.00	37,500.00	37,500.00	375,000.00	1,200,000.00
2034-35	300,000.00	30,000.00	30,000.00	360,000.00	900,000.00
2035-36	300,000.00	22,500.00	22,500.00	345,000.00	600,000.00
2036-37	300,000.00	15,000.00	15,000.00	330,000.00	300,000.00
2037-38	300,000.00	7,500.00	7,500.00	315,000.00	0.00

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**CITY OF NEDERLAND**

# ANNUAL BUDGET

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## CITY OF NEDERLAND RECAP OF WATER & SEWER REVENUE BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
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

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CITY OF NEDERLAND

# ANNUAL BUDGET

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## CITY OF NEDERLAND TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2018

<b>BUDGET</b>	<b>PRINCIPAL SEPTEMBER 1</b>	<b>INTEREST MARCH 1</b>	<b>INTEREST SEPTEMBER 1</b>	<b>TOTAL DUE</b>	<b>AMOUNT OUTSTANDING AFTER PAYMENT</b>
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

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CITY OF NEDERLAND

# ANNUAL BUDGET

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

<b>BUDGET</b>	<b>PRINCIPAL SEPTEMBER 1</b>	<b>INTEREST MARCH 1</b>	<b>INTEREST SEPTEMBER 1</b>	<b>TOTAL DUE</b>	<b>AMOUNT OUTSTANDING AFTER PAYMENT</b>
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

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**CITY OF NEDERLAND**

**SUMMARY OF CAPITAL  
EXPENDITURES**





# ANNUAL BUDGET

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## CAPITAL OUTLAY BY FUND AND DEPARTMENT FISCAL YEAR 2024-2025

FUND/DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
<b>General Fund:</b>			
Street Department	Street Improvements	6730	\$275,000
<b>Water/Sewer Fund:</b>			
Wastewater Treatment Plant	UV System	6740	\$16,000
<b>Street Improvement Fund</b>	Street Improvements	6730	\$900,000
<b>Equipment Replacement Fund-General:</b>			
Police Department	Chevy Silverado Trucks (3)	6742	\$200,000
Parks Department	Kubota Mower	6744	\$20,000
Streets Department	Vacuum Truck	6744	\$380,000
<b>Equipment Replacement Fund - Water &amp; Sewer</b>			
Water Treatment Plant	Chemical & Polymer Station	6744	\$25,000
Utility Billing	250 Water Meters	6744	\$87,500
<b>Equipment Replacement Fund - Solid Waste</b>			
Solid Waste	Garbage Truck	6742	\$430,000
<b>Parks &amp; Recreation Special Fund</b>			
Parks & Recreation	Doornbos Park Gazebo	6720	\$80,000
Parks & Recreation	Cropo Leblanc Park Playground	6720	\$80,000
Parks & Recreation	Recreation Center LED Lighting	6720	\$25,000
Parks & Recreation	New Trash Cans at Parks	6720	\$20,000
<b>TOTAL CAPITAL OUTLAY FOR FISCAL YEAR 2023-2024</b>			<b><u><u>\$2,538,500</u></u></b>

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**

**GLOSSARY OF TERMS**



# ANNUAL BUDGET

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**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 1<sup>st</sup> and ending the following September 30<sup>th</sup>.

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

# ANNUAL BUDGET

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**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.

**OBJECT CLASSIFICATIONS**





# ANNUAL BUDGET

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## 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

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- 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

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- 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

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- 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

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- 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

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- 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

**PERSONNEL POSITIONS AND  
WAGE SCALE**





# ANNUAL BUDGET

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## List of Positions

<b>Position</b>	<b>Number of</b>	<b>Pay Grade</b>
City Manager	1	132
Director of Finance	1	127
Chief of Police	1	127
Public Works Director	1	127
Fire Chief/Fire Marshal	1	126
Human Resources Director	1	125
Information Technology Director	1	122
Chief Building Official	1	121
Director of Library Services	1	120
City Clerk	1	119
Parks & Recreation Director	1	117
Water Operations Supervisor	1	115
Treatment Plant Supervisor	2	115
Streets and Drainage Supervisor	1	115
Solid Waste/Animal Control Supervisor	1	115
Telecommunications Supervisor	1	115
Accountant	1	112
IT Specialist	1	112
Accounts Payable/Utility Billing Specialist	1	112
Human Resources Generalist	1	112
Plant Operator	7	110
Heavy Equipment Operator	4	109
Equipment Mechanic	1	109
Court Administrator	1	108
Code Enforcement Officer	1	108
Telecommunications Dispatcher	11	108
Payroll Technician	1	108
Animal Control Officer	1	107
Administrative Assistant	3	107
Human Resources Assistant	1	107
Desktop Support Assistant	1	107

# ANNUAL BUDGET

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## List of Positions

<b>Position</b>	<b>Number of</b>	<b>Pay Grade</b>
Recreation/Aquatic Assistant	1	107
Sanitation Driver	7	106
Maintenance Worker	10	106
Departmental Clerk	3	106
Meter Reader	2	106
Library Assistant	3	105
Wastewater Plant Facility Worker	1	104
Laborer	5	104
Assistant Police Chief	1	CB
Police Lieutenant	1	CB
Police Sergeant	6	CB
Police Officer	24	CB
Assistant Fire Chief	1	CB
Fire Captain	3	CB
Fire Fighter	14	CB
<b>Total Positions Authorized</b>	<b>135</b>	

# ANNUAL BUDGET

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## CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2024

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
<b>100</b>	25,126.40	25,854.40	27,456.00	29,120.00	30,846.40	32,697.60	34,257.60
Biweekly	966.40	994.40	1,056.00	1,120.00	1,186.40	1,257.60	1,317.60
Hourly	12.08	12.43	13.20	14.00	14.83	15.72	16.47
<b>101</b>	33,134.40	34,112.00	36,192.00	38,355.20	40,643.20	43,118.40	45,136.00
Biweekly	1,274.40	1,312.00	1,392.00	1,475.20	1,563.20	1,658.40	1,736.00
Hourly	15.93	16.40	17.40	18.44	19.54	20.73	21.70
<b>102</b>	34,798.40	35,859.20	38,001.60	40,268.80	42,660.80	45,219.20	47,424.00
Biweekly	1,338.40	1,379.20	1,461.60	1,548.80	1,640.80	1,739.20	1,824.00
Hourly	16.73	17.24	18.27	19.36	20.51	21.74	22.80
<b>103</b>	36,524.80	37,627.20	39,894.40	42,286.40	44,803.20	47,528.00	49,753.60
Biweekly	1,404.80	1,447.20	1,534.40	1,626.40	1,723.20	1,828.00	1,913.60
Hourly	17.56	18.09	19.18	20.33	21.54	22.85	23.92
<b>104</b>	38,396.80	39,540.80	41,912.00	44,428.80	47,070.40	49,857.60	52,208.00
Biweekly	1,476.80	1,520.80	1,612.00	1,708.80	1,810.40	1,917.60	2,008.00
Hourly	18.46	19.01	20.15	21.36	22.63	23.97	25.10
<b>105</b>	40,289.60	41,496.00	43,950.40	46,633.60	49,441.60	52,353.60	54,912.00
Biweekly	1,549.60	1,596.00	1,690.40	1,793.60	1,901.60	2,013.60	2,112.00
Hourly	19.37	19.95	21.13	22.42	23.77	25.17	26.40
<b>106</b>	42,286.40	43,555.20	46,176.00	48,942.40	51,896.00	55,016.00	57,595.20
Biweekly	1,626.40	1,675.20	1,776.00	1,882.40	1,996.00	2,116.00	2,215.20
Hourly	20.33	20.94	22.20	23.53	24.95	26.45	27.69

# ANNUAL BUDGET

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## CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2024

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
<b>107</b>	44,449.60	45,780.80	48,484.80	51,417.60	54,454.40	57,824.00	60,486.40
Biweekly	1,709.60	1,760.80	1,864.80	1,977.60	2,094.40	2,224.00	2,326.40
Hourly	21.37	22.01	23.31	24.72	26.18	27.80	29.08
<b>108</b>	46,654.40	48,068.80	50,897.60	54,017.60	57,220.80	60,652.80	63,481.60
Biweekly	1,794.40	1,848.80	1,957.60	2,077.60	2,200.80	2,332.80	2,441.60
Hourly	22.43	23.11	24.47	25.97	27.51	29.16	30.52
<b>109</b>	49,004.80	50,481.60	53,414.40	56,659.20	60,049.60	63,606.40	66,726.40
Biweekly	1,884.80	1,941.60	2,054.40	2,179.20	2,309.60	2,446.40	2,566.40
Hourly	23.56	24.27	25.68	27.24	28.87	30.58	32.08
<b>110</b>	51,459.20	52,977.60	56,118.40	59,550.40	63,169.60	66,913.60	70,054.40
Biweekly	1,979.20	2,037.60	2,158.40	2,290.40	2,429.60	2,573.60	2,694.40
Hourly	24.74	25.47	26.98	28.63	30.37	32.17	33.68
<b>111</b>	54,017.60	55,640.00	58,968.00	62,462.40	66,206.40	70,200.00	73,507.20
Biweekly	2,077.60	2,140.00	2,268.00	2,402.40	2,546.40	2,700.00	2,827.20
Hourly	25.97	26.75	28.35	30.03	31.83	33.75	35.34
<b>112</b>	56,700.80	58,406.40	61,900.80	65,644.80	69,576.00	73,673.60	77,230.40
Biweekly	2,180.80	2,246.40	2,380.80	2,524.80	2,676.00	2,833.60	2,970.40
Hourly	27.26	28.08	29.76	31.56	33.45	35.42	37.13
<b>113</b>	59,508.80	61,297.60	64,916.80	68,889.60	73,070.40	77,376.00	81,099.20
Biweekly	2,288.80	2,357.60	2,496.80	2,649.60	2,810.40	2,976.00	3,119.20
Hourly	28.61	29.47	31.21	33.12	35.13	37.20	38.99

# ANNUAL BUDGET

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## CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2024

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
<b>114</b>	62,524.80	64,396.80	68,244.80	72,321.60	76,648.00	81,286.40	85,134.40
Biweekly	2,404.80	2,476.80	2,624.80	2,781.60	2,948.00	3,126.40	3,274.40
Hourly	30.06	30.96	32.81	34.77	36.85	39.08	40.93
<b>115</b>	65,603.20	67,579.20	71,676.80	75,961.60	80,516.80	85,363.20	89,460.80
Biweekly	2,523.20	2,599.20	2,756.80	2,921.60	3,096.80	3,283.20	3,440.80
Hourly	31.54	32.49	34.46	36.52	38.71	41.04	43.01
<b>116</b>	68,910.40	70,969.60	75,254.40	79,768.00	84,531.20	89,648.00	93,912.00
Biweekly	2,650.40	2,729.60	2,894.40	3,068.00	3,251.20	3,448.00	3,612.00
Hourly	33.13	34.12	36.18	38.35	40.64	43.10	45.15
<b>117</b>	72,363.20	74,547.20	78,977.60	83,740.80	88,795.20	94,099.20	98,571.20
Biweekly	2,783.20	2,867.20	3,037.60	3,220.80	3,415.20	3,619.20	3,791.20
Hourly	34.79	35.84	37.97	40.26	42.69	45.24	47.39
<b>118</b>	75,982.40	78,270.40	82,950.40	87,942.40	93,204.80	98,820.80	103,521.60
Biweekly	2,922.40	3,010.40	3,190.40	3,382.40	3,584.80	3,800.80	3,981.60
Hourly	36.53	37.63	39.88	42.28	44.81	47.51	49.77
<b>119</b>	79,747.20	82,139.20	87,110.40	92,310.40	97,884.80	103,750.40	108,617.60
Biweekly	3,067.20	3,159.20	3,350.40	3,550.40	3,764.80	3,990.40	4,177.60
Hourly	38.34	39.49	41.88	44.38	47.06	49.88	52.22
<b>120</b>	83,740.80	86,236.80	91,457.60	96,969.60	102,772.80	108,971.20	114,088.00
Biweekly	3,220.80	3,316.80	3,517.60	3,729.60	3,952.80	4,191.20	4,388.00
Hourly	40.26	41.46	43.97	46.62	49.41	52.39	54.85

# ANNUAL BUDGET

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## CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2024

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
<b>121</b>	87,963.20	90,584.00	96,033.60	101,732.80	107,889.60	114,379.20	119,808.00
Biweekly	3,383.20	3,484.00	3,693.60	3,912.80	4,149.60	4,399.20	4,608.00
Hourly	42.29	43.55	46.17	48.91	51.87	54.99	57.60
<b>122</b>	92,331.20	95,139.20	100,838.40	106,891.20	113,276.80	120,057.60	125,819.20
Biweekly	3,551.20	3,659.20	3,878.40	4,111.20	4,356.80	4,617.60	4,839.20
Hourly	44.39	45.74	48.48	51.39	54.46	57.72	60.49
<b>123</b>	96,990.40	99,902.40	105,851.20	112,216.00	118,996.80	126,110.40	132,100.80
Biweekly	3,730.40	3,842.40	4,071.20	4,316.00	4,576.80	4,850.40	5,080.80
Hourly	46.63	48.03	50.89	53.95	57.21	60.63	63.51
<b>124</b>	101,795.20	104,852.80	111,176.00	117,811.20	124,924.80	132,392.00	138,673.60
Biweekly	3,915.20	4,032.80	4,276.00	4,531.20	4,804.80	5,092.00	5,333.60
Hourly	48.94	50.41	53.45	56.64	60.06	63.65	66.67
<b>125</b>	106,870.40	110,073.60	116,708.80	123,739.20	131,144.00	139,027.20	145,620.80
Biweekly	4,110.40	4,233.60	4,488.80	4,759.20	5,044.00	5,347.20	5,600.80
Hourly	51.38	52.92	56.11	59.49	63.05	66.84	70.01
<b>126</b>	112,216.00	115,564.80	122,532.80	129,896.00	137,737.60	146,016.00	152,942.40
Biweekly	4,316.00	4,444.80	4,712.80	4,996.00	5,297.60	5,616.00	5,882.40
Hourly	53.95	55.56	58.91	62.45	66.22	70.20	73.53
<b>127</b>	117,832.00	121,347.20	128,710.40	136,406.40	144,560.00	153,233.60	160,513.60
Biweekly	4,532.00	4,667.20	4,950.40	5,246.40	5,560.00	5,893.60	6,173.60
Hourly	56.65	58.34	61.88	65.58	69.50	73.67	77.17

# ANNUAL BUDGET

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## CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2024

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
<b>128</b>	123,780.80	127,483.20	135,116.80	143,208.00	151,798.40	160,992.00	168,604.80
Biweekly	4,760.80	4,903.20	5,196.80	5,508.00	5,838.40	6,192.00	6,484.80
Hourly	59.51	61.29	64.96	68.85	72.98	77.40	81.06
<b>129</b>	129,958.40	133,848.00	141,876.80	150,384.00	159,369.60	168,937.60	177,008.00
Biweekly	4,998.40	5,148.00	5,456.80	5,784.00	6,129.60	6,497.60	6,808.00
Hourly	62.48	64.35	68.21	72.30	76.62	81.22	85.10
<b>130</b>	136,427.20	140,504.00	148,948.80	157,892.80	167,377.60	177,382.40	185,848.00
Biweekly	5,247.20	5,404.00	5,728.80	6,072.80	6,437.60	6,822.40	7,148.00
Hourly	65.59	67.55	71.61	75.91	80.47	85.28	89.35
<b>131</b>	143,228.80	147,534.40	156,374.40	165,755.20	175,718.40	186,243.20	195,124.80
Biweekly	5,508.80	5,674.40	6,014.40	6,375.20	6,758.40	7,163.20	7,504.80
Hourly	68.86	70.93	75.18	79.69	84.48	89.54	93.81
<b>132</b>	150,425.60	154,897.60	164,236.80	174,033.60	184,496.00	195,540.80	204,880.00
Biweekly	5,785.60	5,957.60	6,316.80	6,693.60	7,096.00	7,520.80	7,880.00
Hourly	72.32	74.47	78.96	83.67	88.70	94.01	98.50

# **ANNUAL BUDGET**

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**CITY OF NEDERLAND**



**AUTHORIZING DOCUMENTS**