

CITY OF LA PORTE, TEXAS

OPERATING BUDGET

OCTOBER 1, 2006 THROUGH SEPTEMBER 30, 2007



On the Cover: Many City of La Porte employees during public service week at the Bay Forest Golf Course. Also pictured on the cover is the Bay Forest Club House and several views of the greens.

MAYOR AND CITY COUNCIL



Alton E. Porter
Mayor



Michael Mosteit
Council Person
District 1



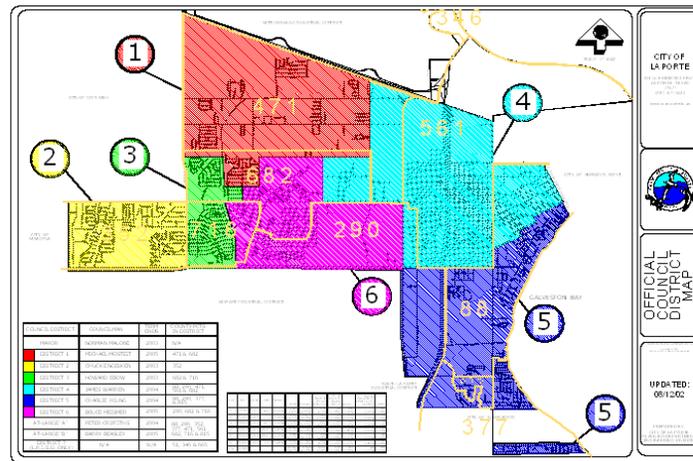
Tommy Moser
Mayor Pro Tempore
District 4



Mike Clausen
Council Person
District 6



Barry Beasley
Council Person
At Large B



Louis Rigby
Council Person
District 5



Peter Griffiths
Council Person
At Large A



Howard Ebow
Council Person
District 3



Chuck Engelken
Council Person
District 2

City of La Porte Budget Development Staff



Left to Right: Michael Dolby – Assistant Director of Finance, Debra B. Feazelle – City Manager, Shelley Wolny – Budget/Investment Officer, Cynthia Alexander – Assistant City Manager, John Joerns – Assistant City Manager

The Budget Development Team acknowledges the hard work and dedication of all employees who daily strive to deliver quality services to our citizens at the lowest cost. We appreciate the opportunity and challenges we face as public servants for this community. The City has received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the sixteenth consecutive year with the submission of the Fiscal Year 2005-06 Budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of La Porte
Texas**

For the Fiscal Year Beginning

October 1, 2005

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of La Porte for its annual budget for the fiscal year beginning October 1, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

HOW TO USE THIS BUDGET DOCUMENT

A READERS GUIDE

The City of La Porte Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework that shows how City services are maintained and improved for fiscal year 2006-2007.

The preparation of a budget is, at best, a complex process. Yet, the process affords both an interesting and challenging opportunity to reassess plans and overall goals and means for accomplishing them. It is through this effort that the budget could be the single most important policy document produced each year.

The process begins many months before presentation to the Council with estimates of City expenditures, revenues and reserves to determine the City's available funds. With this groundwork, departmental expenditure requests are made and subsequently reviewed. This year's budget process began in March/April.

The Budget serves as an operational tool and planning guide, wherein the present policies and plans for the future are presented for the scrutiny of citizens, the ultimate consumers of municipal services.

The budget document includes summaries, mission statements, and organizational charts for each department. Goals and objectives, performance indicators, staffing levels, a narrative explaining services, and the line item detail are all presented on a divisional basis.

BUDGET FORMAT

The document is divided into twelve major sections: Introduction, Budget Information and Summaries, General Fund, Utility Fund, Enterprise Funds, Internal Service Funds, Capital Improvement Funds, Debt Service Funds, Miscellaneous, Statistical Information, Financial Management Policies, and Glossary of Terms.

The **Introduction** Section includes the City Manager's Message, which is addressed to the Mayor and City Council and explains the major policies, trends and issues that affected the development of the 2006-2007 budget. This section also contains information on the Budgetary Plan and Process, an explanation of our Fund Organization, a description of the City and its economic background, and a copy of the City's Long Range Goals.

The **Budget Information and Summaries** Section includes an overall summary of the Budget, information on taxes, and summaries of both revenues and expenditures that might interest the lay reader. The ordinances adopting the Budget and levying taxes and the resolution adopting the 2006 Appraisal Roll is presented in this section. Additionally, the Personnel Summary, which recaps staffing levels by division for a three-year period is included in this section. Of particular interest to the lay reader would be the Combined Summary of Changes in Working Capital.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using a set of self-balancing accounts, which comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Resources are budgeted to the individual funds by activity and are controlled within the fund. The next four sections are the Fund Sections and are organized as follows: Fund Summary, Statement of Revenues, Department Summary, Divisional Goals and Objectives, and the Divisional Summary.

The **Capital Improvements Funds** section includes a Description of Projects that would be of interest to the lay reader.

The **Debt Service Funds** Section consists of the City's Long Range Service Plan for Debt Service and is designed to stand alone as a separate document.

The **Miscellaneous** Section summarizes the Hotel/Motel Occupancy Tax and Community Investment Funds. Also included are the Grant Fund, La Porte Development Corporation (Section 4B Sales Tax) Fund and the Tax Increment Reinvestment Zone One (TIRZ) Fund. A schedule of Operating Capital Outlay is presented for your review.

The **Statistical** Section presents multi-year data for expenditures, revenues, property tax levies and collections, property tax rates and valuations for overlapping governments, ratios of bonded debt, legal debt margin, overlapping debt, ratio of debt service to general expenditures, revenue bond coverage, property value/construction, principal taxpayers and miscellaneous statistics.

The **Financial Management Policies** reflect long-standing principles and practices that have enabled the City to maintain its financial stability. These policies provide a basic framework for the overall fiscal management of the City, and represent a foundation to address changing circumstances and conditions.

The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

The City Manager's Message, which immediately follows this guide, provides an in-depth overview of the proposed budget. For maximum benefit, you are encouraged to read this section and review the summary and statistical sections of the budget.

Staff diligently strives to improve the Budget Document each year and participates in the GFOA Distinguished Budget Presentation Award Program. To be eligible for the award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device. This award is the highest form of recognition in governmental budgeting, and the City has received this award for sixteen consecutive years.

Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance or the Budget Officer at 281-471-5020.

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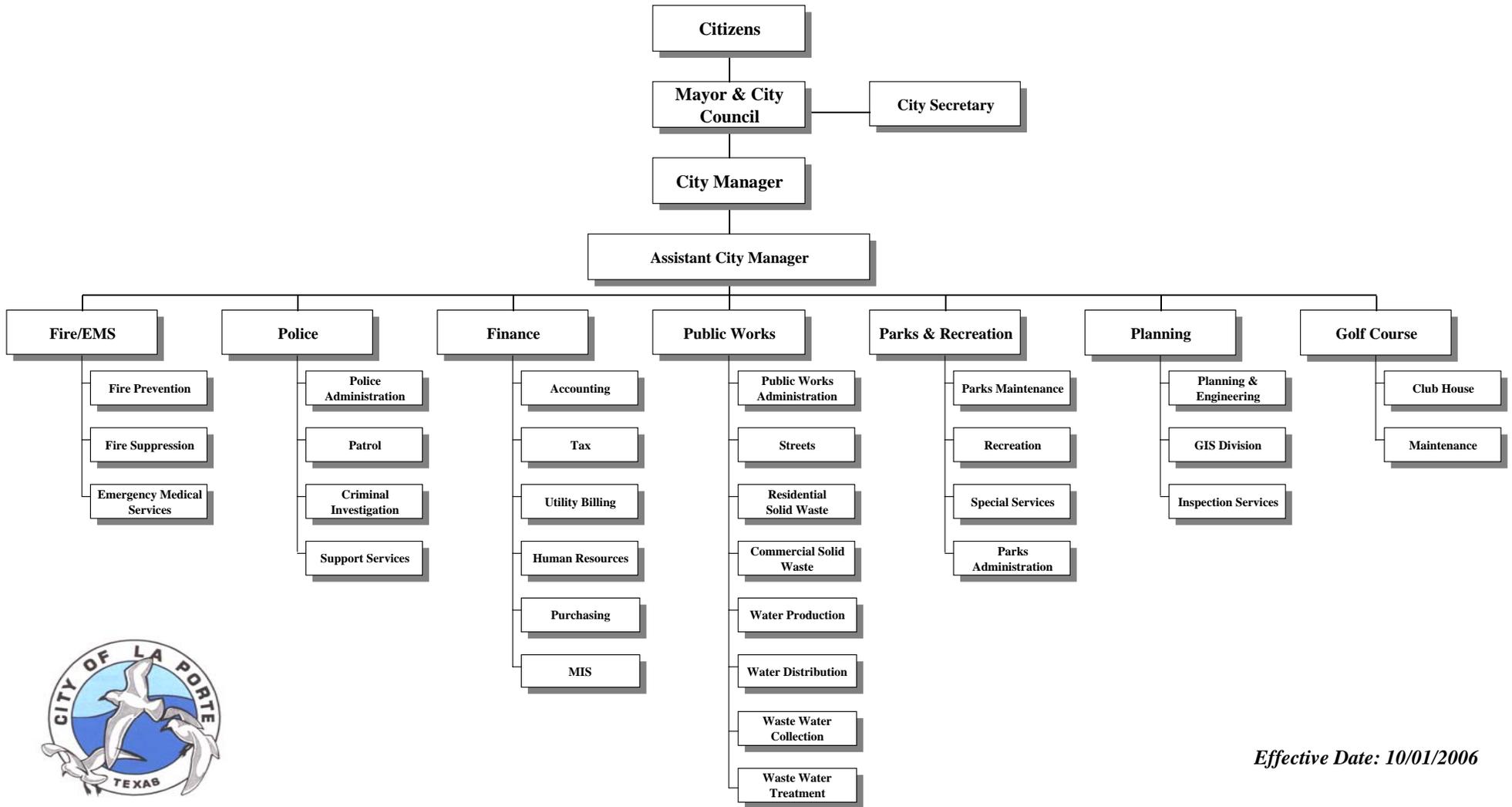
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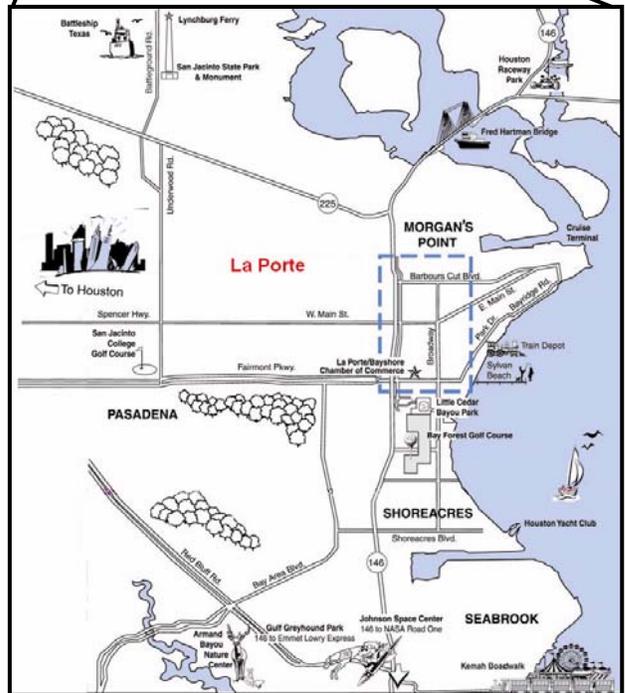
CITY OF LA PORTE ORGANIZATIONAL CHART



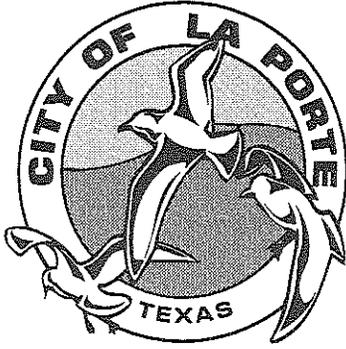
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Effective Date: 10/01/2006







City of La Porte

Established 1892

September 30, 2006

Honorable Mayor and
Members of City Council
City of La Porte, Texas

Dear Mayor and Members of City Council:

In accordance with the City's Charter provisions, it is my pleasure to present the City of La Porte's Fiscal Year 2006-07 Operating Budget and Capital Improvement Program. This document, as delineated on the pages that follow, was formally adopted by Council at its regularly scheduled meeting of September 11, 2006. The budget is the document the City uses in its mission to provide services and to improve the quality of life of its citizens. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	<u>FY 2005-06</u> <u>ADOPTED BUDGET</u>	<u>FY 2006-07</u> <u>ADOPTED BUDGET</u>
General Fund	25,987,077	28,245,299
Utility Fund	6,774,071	6,798,512
Enterprise Funds	3,384,822	3,223,218
Internal Service Funds	6,635,018	7,122,394
Capital Improvement Funds	14,793,928	3,533,350
Debt Service Funds	3,344,102	4,053,322
Grant Fund	2,793,931	347,491
Hotel/Motel Fund	334,280	454,346
Community Investment Fund	190,000	138,000
La Porte Development Corporation	740,060	832,180
Tax Increment Reinvestment	<u>36,000</u>	<u>36,720</u>
Total Authorized Operations	\$ 65,013,289	\$ 54,784,832

The figures outlined above represent a \$10,228,457 or 15.7% decrease when compared to last year's budget. The decrease in this year's budget is primarily attributed to fewer capital improvement projects than the prior year, as well as a projected decrease in grant activity due to the completion of several grant projects. We are especially pleased that there are no property tax rate increases.

Embodied in this document are key principles, which are important to the City's long-standing commitment to having a sound budgetary and financial program. The priorities of La Porte's city government are many. This year's budget is built around the following themes: (1) no increase in the property tax rate, (2) fund the employee pay plan, (3) no or low healthcare cost increases to employees, (4) implementation of the compensation study, (5) employee morale / liability reduction, (6) balance the budget, (7) customer service training, (8) economic development, (9) communication / technology improvements, (10) stabilize revenue streams necessary to protect City assets, (11) continue providing the best services at lowest cost. This budget continues to provide a high level of service to the entire La Porte community, and at the same time, is designed to keep ad valorem taxes at the same rate as in prior years. Last year the City had included "no layoffs" as a priority. Thankfully, increased economic activity within the

City has created a stronger financial condition for the City's operations, and the threat of potential layoffs is no longer a focus to avoid. Additionally, two new themes were included for the fiscal year 2007 focused at improving employee morale. One was to fund a compensation study to bring employees in line with market and the other focuses on reducing the current sick leave liability while giving something back to the employees.

The 2006-07 City Budget is designed to render municipal service at a similar level as delivered in the prior year. In addition, this financial plan will focus on obtaining desired results by enhancing infrastructure deficiencies identified during previous City Council workshops. Furthermore, our plan will continue to promote the expansion of recreation amenities for the general population.

Throughout the budget one will discover planned programs and projects that enhance the work environment and the community. One will notice the realignment of resources to meet the goals and objectives of this City Council. We are convinced one of the reasons our staff has excelled in the public programs we offer is because City Council has seen fit to afford our employees with the tools they need to deliver these services. The results of our recent citizen survey support this theory.

INTRODUCTION

WHAT IS A BUDGET?

A budget is a document that sets forth the financial plan the City will follow in providing services to its citizens. It contains guidelines for normal operations as well as capital improvements to benefit the future. It is also an instrument whereby basic policies of the City can be presented along with their impact on services and operations. The budget is used by City Administration to monitor its operations and to assist its mid managers in performing their directives. Finally, the budget is the device that communicates to its readers the direction the City will follow in the future. Further information on the Budget Plan and Process can be found on page 15.

SUMMARY OF RESOURCES

The primary resources for the City of La Porte are taxation and charges for services. The underlying basis for estimation of resource collection is historical trend analysis combined with a conservative attitude.

RESOURCES DERIVED THROUGH TAXATION

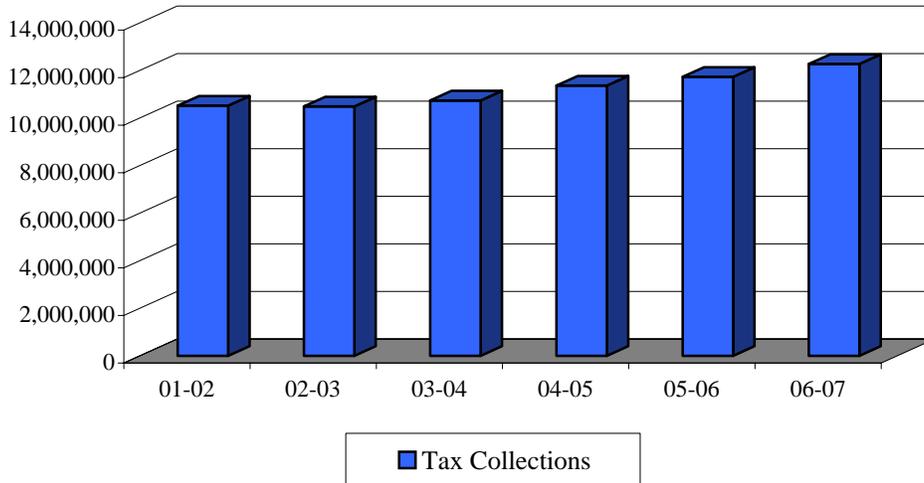
The resources derived from the taxation of property located in the City are by far the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2006-07 will mark the eighteenth year the City has maintained its tax rate at 71 cents per \$100 taxable valuation.

The appraisal of property within the City is the responsibility of the Harris County Appraisal District (Appraisal District). The Appraisal District is required under the Property Tax Code to appraise all property within the county on the basis of 100% of its market value. The value of real property within the Appraisal District must be reviewed every three years; however, the City may, at its own expense, require annual reviews of appraised values. Under current legislation, the City Council continues to set tax rates on property. However, if the effective tax rate, excluding tax rates for repayment of general obligation bonds and other contractual obligations and tax rates adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for a rollback election to determine whether to limit the tax rate to no more than 8% above the effective tax rate.

As authorized by state law, the City Council has approved certain exemptions to its citizens. Residential homeowners qualify for a homestead exemption that is equal to 20% of their appraised value. Citizens who are over 65 years of age qualify for an additional exemption, which exempts the first \$60,000 of assessed value. Additional exemptions are available for the disabled and veterans.

For fiscal year 2006-07, the City expects to collect \$12.3 million through the ad valorem tax process. The graph below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2005-06 and projected collections for 2006-07.

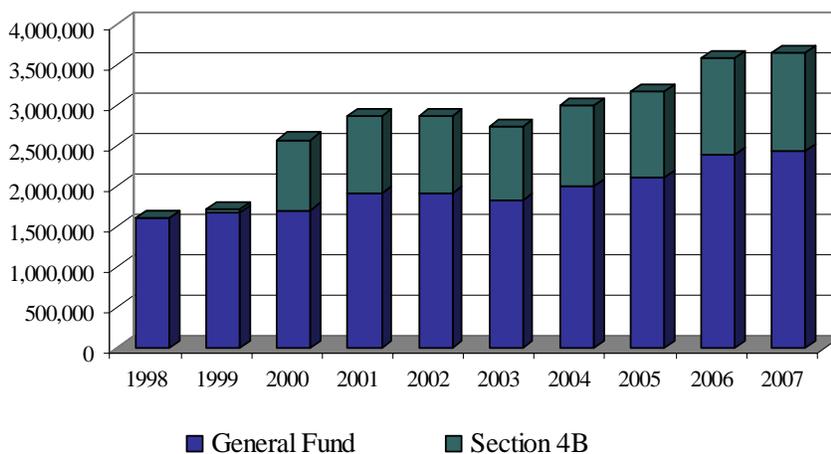
**Ad Valorem Tax Collections
Six Year Comparison**



Another major revenue source that is derived utilizing the taxation process is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 21. The City expects to collect \$7 million from this revenue source.

Sales Taxes are generated when goods are sold in the City. The State of Texas is the collecting agency for these taxes and submits to the City the portion the City is due. The current sales tax rate in our jurisdiction is 8%, which is comprised of 6.25% for the State, 1% for the City, ½% for the La Porte Development Corporation and ¼% for a new Street Maintenance Sales Tax, which will go into effect beginning October 1st. The City estimates the amount it expects to receive from sales taxes based on historical trends. The City expects to collect \$2.4 million for the General Fund and \$1.2 million for Section 4B Economic Development from this revenue source. It is estimated that the new Street Maintenance Sales Tax will generate approximately \$600,000.

Sales Tax Trends



The final major revenue source is the levying of Franchise Fees to Utilities operating in the City of La Porte. State Law governs the amount of the levy. The City expects to receive \$2 million from this revenue source in fiscal year 2006-07.

RESOURCES DERIVED THROUGH CHARGES FOR SERVICES

The City provides many services to its Citizens. Some are required for the basic health and well being of the individual (water, sewer and sanitation) while others improve the quality of life (wave pool and golf course). The total projection for Charges for Services revenues in Fiscal year 2006-07 is \$16.6 million. Listed below are major sources of revenues received from services rendered.

Service Rendered	Projected 06-07 Resources
Water Production & Distribution	\$ 3,571,557
Wastewater Collection & Treatment	3,035,824
Residential Solid Waste Collection	1,800,000
Golf Course Fees	1,103,500

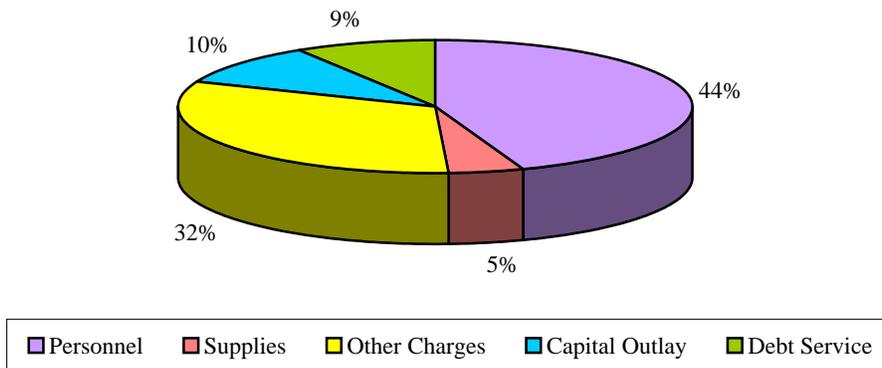
Other Resources

Another critical resource for the City of La Porte is the earning of interest on investments. After a significant decline industry wide, interest rates have begun to slowly increase. The City expects to earn \$1,706,155 on its idle funds during fiscal year 2006-07. The projection of this resource is based on cash flow analysis and a conservative interest earnings amount.

SUMMARY OF EXPENDITURES

The expenditures of the City of La Porte can be grouped into five broad categories. The first being cost for personnel and personnel related benefits, another being the cost of capital outlay, a third being the cost needed to service and extinguish debt, the fourth being the cost of supplies, and the fifth being all other costs (utilities, insurance, maintenance, etc.). After removing all intergovernmental revenues and expenses, the chart shown below depicts the expenditure categories of the City of La Porte.

*All Funds Expense Distribution
for Fiscal Year 2006-07*



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$15.8 million of the budget. This amount, when coupled with associated benefits (Social

Security, Retirement, and Medical Insurance) account for approximately 44% of the City's resources. Regular salaries and overtime, including benefits, account for 64% of the budget in the General Fund.

The Debt Service category is the total dollars expended to pay interest and principal on existing debt, which equals \$4.05 million for the current year.

The Capital Outlay category includes procurement of vehicles totaling \$432,390 and Capital Improvement Projects totaling \$3.5 million.

The Supplies category includes office, chemicals and other supplies. This category accounts for \$2.1 million of the budget.

The Other category includes items such as utilities, training and education, and maintenance totals \$14.7 million.

An in-depth discussion of resources and expenses for selected funds is found later in this letter.

PERSONNEL CHANGES

In planning for staffing levels in fiscal year 2006-07, nine (9) full time positions were added. A brief synopsis of personnel changes is listed below.

Public Safety Attendant (2) in the Police Patrol Division – These two positions will allow the City to provide 24 hour/7 day a week coverage of the Holding Facility. They will also be responsible for the maintenance and upkeep of the facility and the life/health of those being held in custody. The department has currently relied on officers to assist in the manning of the facility, but after the relocation to the new Police facility, this will not be as feasible since the holding facility will be at the opposite end of the building from the dispatch center. The addition of these two positions will also save police overtime.

Patrol Officer in the Police Patrol Division – This additional Patrol Officer will be assigned to the Municipal Court to perform Court Bailiff duties 78 days a year while Court is in session and the remainder of the time will be assigned to work Traffic when not performing Court Bailiff duties. Utilizing this position part of the time as a Court Bailiff, will help reduce overtime costs in the Municipal Court budget associated with paying officers overtime to serve as bailiff.

Emergency Preparedness Planner in the Emergency Management Division – This position will help to relieve the increased workload of the Emergency Management Coordinator due to increased grant activity and other emergency preparedness issues. The Emergency Management Coordinator currently has no support staff to assist with this function and therefore, relies on the City Manager's staff as well as the Fire Department's Secretary to provide assistance.

Solid Waste Worker in the Residential Solid Waste Division – This position was added back to reduce the amount of temporary labor and overtime required due to vacations and sick time. The position will also be able to help with the recycling program when necessary.

Community Service Inspector I in the Inspections Division – Currently the City has one Inspector with no support staff. Due to City's steady growth over the past few years an additional Community Service Inspector is needed to handle the increased activity. The new Community Service Inspector will help alleviate the workload associated with citizen complaints, aid in the weed, junk vehicle and dangerous buildings programs.

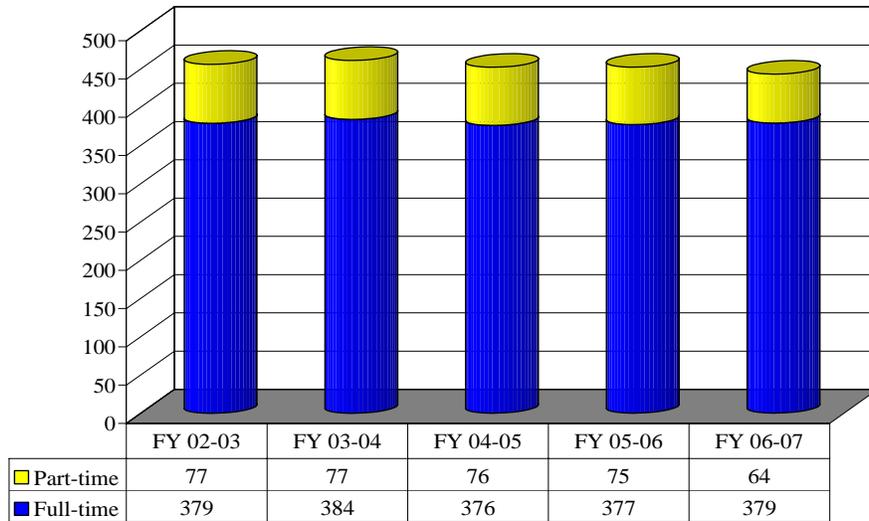
Community Service Technician in the Inspections Division – Like the Community Service Inspector position, this position was added to help handle the increased activity associated with the City's steady growth. This position will assist in the office, processing the complaints and paperwork, allowing the Inspectors to spend the majority of their time in the field.

Assistant Computer Support Specialist I in the Technology Fund – This division has not added personnel in over ten years, while hardware and software applications have more than doubled throughout the same period requiring a higher demand for support and maintenance from the staff. This position will help with this increased workload.

Economic Development Coordinator in the La Porte Development Fund – With the increased focus on economic development, the need has arisen for an individual whose primary responsibilities will be focused on bringing in development into the City. This position will be paid from 4B sales tax funds.

Below is a chart of the personnel growth in the City from FY 2003 through FY 2007.

Personnel Growth



Reduction in Staff:

Due to reorganizations/restructuring, 6 full-time positions were deleted and resources realigned. Three of the deleted positions were due to retirements (Assistant City Manager, Solid Waste Superintendent and Recreation/Fitness Center Coordinator) and three were due to the implementation of the Automated Meter Reading Project, which will require reduced staffing to read the meters. Additionally, 10 part-time positions were deleted during the budget process. These positions were the school crossing guards in the Support Services Division of the Police Department. This function will be taken over by the school district.

FUND SUMMARIES

Listed below are individual fund summaries, or groups of funds summaries, for the City. Because of the large number of accounts and divisions in the larger funds, only highlights of major items will be discussed.

General Fund Revenues

The general fund revenues for fiscal year 2005-06 are currently estimated at \$28,352,498 which is \$2,365,421 or 9.10% greater than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2005-06	Current Estimate 2005-06	Variance	Percent
General Property Taxes	9,898,930	10,395,130	496,200	5.01%
Franchise Fees	1,837,680	1,904,237	66,557	3.62%
Sales Taxes	2,235,000	2,389,099	154,099	6.89%
Industrial Payments	6,534,372	7,448,417	914,045	13.99%
Other Taxes	50,000	55,883	5,883	11.77%
Licenses & Permits	368,730	603,917	235,187	63.78%
Fines & Forfeits	676,446	803,323	126,877	18.76%
Charges for Services	3,084,239	3,315,447	231,208	7.50%
Parks & Recreation	248,175	176,887	(71,288)	-28.72%
Recreation & Fitness Center	274,000	260,537	(13,463)	-4.91%
Intergovernmental	22,500	22,500	-	0.00%
Miscellaneous	30,000	44,960	14,960	49.87%
Operating Transfers	397,635	397,635	-	0.00%
Interest	<u>329,370</u>	<u>534,526</u>	<u>205,156</u>	62.29%
Total	25,987,077	28,352,498	2,365,421	9.10%

Property Tax collections are higher than projected due to new growth and increased valuations.

Sales Taxes are expected to be up \$154,099 or 6.89% due to increased economic activity.

Industrial Payment collections came in above expectations. This large increase in revenues is mainly attributed to inventories. The City expects collections to be slightly higher than the original 2006 projection in the 2007 fiscal year.

Licenses and Permits are also projected to come in above original projections due to increased activity mainly in the areas of building permits and plan review fees. These are associated with the steady growth that the City has been experiencing over the past few years.

Fines and Forfeits are up due to more aggressive collection efforts initiated by the municipal court judge.

Charges for Services are higher than originally estimated due to increased collections in the area of EMS billing.

Parks and Recreation revenues are down due to decreased activity and renovations at the wave pool, which resulted in the facility's closure for part of the season. These revenues are expected to increase in FY 2007.

Miscellaneous revenue increases are attributed to the success of the online auction.

Interest Earnings are estimated to be up \$205,146 or 62.29%, due to more favorable economic conditions. Interest rates on the City's investments rose more quickly than staff had anticipated during the prior year's budget process.

The revenues for the new fiscal year are projected at \$28,163,288, which is \$2,176,211, or 8.37%, higher than they were in the current year. The revenues for the new fiscal year are shown below:

Category	Original Projection 2005-06	Projection 2006-07	Variance	Percent
General Property Taxes	9,898,930	10,784,211	885,281	8.94%
Franchise Taxes	1,837,680	1,990,809	153,129	8.33%
Sales Taxes	2,235,000	2,434,772	199,772	8.94%
Industrial Payments	6,534,372	6,836,257	301,885	4.62%
Other Taxes	50,000	57,280	7,280	14.56%
Licenses & Permits	368,730	447,880	79,150	21.47%
Fines & Forfeits	676,446	753,164	76,718	11.34%
Charges for Services	3,084,239	3,269,771	185,532	6.02%
Parks & Recreation	248,175	212,927	(35,248)	-14.20%
Recreation & Fitness Center	274,000	276,500	2,500	0.91%
Intergovernmental	22,500	-	(22,500)	-100.00%
Miscellaneous	30,000	30,000	-	0.00%
Operating Transfers	397,635	419,717	22,082	5.55%
Interest	<u>329,370</u>	<u>650,000</u>	<u>320,630</u>	97.35%
Total	25,987,077	28,163,288	2,176,211	8.37%

Property taxes are projected to increase by 8.94% due to growth in the tax base caused by increases in appraised values and new construction.

Franchise Taxes are projected to increase by \$153,129, or 8%, due to additional residential and commercial development which will generate increased sales for the utility companies.

Sales Taxes are projected to increase by \$199,772 over the current year budget due to increased economic activity. This is an increase of 1.9% over current year estimates.

Industrial Payments are expected to increase by \$301,885 or 4.62%. This increase is attributed to higher values and inventories over the past few years. The anticipated collections are projected to be lower than the current year due to the unpredictability of inventories at the various facilities at the end of the year.

Licenses and Permits are projected to be up 21.47%, or \$79,150, due to continued growth within the City.

Fines and Forfeits are projected to increase over current year collections by about 11% due to continued efforts by the Municipal Court to more aggressively pursue payment of fines.

Charges for Services are projected to increase by 6%, or \$185,532. The increase is mainly attributable to updated contracts for fire and EMS protection as well as continued collection efforts in the area of EMS patient revenues.

Parks and Recreation are projected to be down from the prior year due to decreased activity. The wave pool in particular has had fewer visitors over the past few years.

Intergovernmental revenues show a decrease of 100%. Grant revenues are now reported in one of the City's special revenue funds.

Interest earnings are expected to continue to increase due to changes in the City's investment portfolio. As the interest rates have increased, the City has been able to replace maturing investments that had lower yields with higher yielding investments.

General Fund Expenditures

The General Fund expenditures for fiscal year 2005-06 are currently estimated at \$27,280,748, which is \$1,314,428 or 5.06%, over our current budget. The majority of the divisions are estimated to be under budget, with the exception of the Non-Departmental division. This division went over the original budget for FY 2006 due to the addition of several one-time transfers related to capital projects and health insurance. The additional expenditures were offset by the increased revenues. The expenditures, by department, for the current fiscal year are shown below:

Department	Budget 2005-06	Current Estimate 2005-06	Variance	Percent
Fire	3,538,587	3,380,162	(158,425)	-4.48%
Police	7,864,805	7,677,911	(186,894)	-2.38%
Administration	2,348,030	2,187,335	(160,695)	-6.84%
Finance	1,269,481	1,195,234	(74,247)	-5.85%
Non-Departmental	1,929,931	4,339,859	2,409,928	124.87%
Public Works	4,365,696	4,123,485	(242,211)	-5.55%
Parks & Recreation	3,143,129	2,870,101	(273,028)	-8.69%
Planning & Engineering	<u>1,527,418</u>	<u>1,506,661</u>	<u>(20,757)</u>	-1.36%
Total	25,987,077	27,280,748	1,314,428	5.06%

The expenditures for the new year are budgeted at \$28,245,299, which is \$2,258,222, or 8.69% more than the current fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2005-06	Budget 2006-07	Variance	Percent
Fire	3,538,587	3,583,768	45,181	1.28%
Police	7,864,805	8,151,177	286,372	3.64%
Administration	2,348,030	2,426,193	78,163	3.33%
Finance	1,269,481	1,129,631	(139,850)	-11.02%
Non-departmental	1,929,931	3,645,211	1,715,280	88.88%
Public Works	4,365,696	4,373,164	7,468	0.17%
Parks & Recreation	3,143,129	3,225,175	82,046	2.61%
Planning & Engineering	<u>1,527,418</u>	<u>1,710,980</u>	<u>183,562</u>	12.02%
Total	25,987,077	28,245,299	2,258,222	8.69%

Of the twenty-nine different General Fund Divisions that comprise these Departments, eleven (11) budgeted at amounts less than their 2005-06 budget level and ten (10) have budgets less than 5% greater than the previous year. The 11% decrease in the Finance Department is mostly attributable to the deletion of the Assistant City Manager position. In the Non-departmental division, increased transfers account for the majority of the 88% increase. Additionally, funding for the implementation of a compensation study performed during the 2006 fiscal year has been included in this division. The increase in the Planning Department is due to the addition of two full-time personnel in the Inspections division.

General Fund Overall Fund Condition

The projected end-of-year balance for the General Fund is \$9,552,188 which is approximately 33.8%, or 123 days of budgeted expenditures, which is slightly above the targeted reserve of 90 to 120 days as outlined in the City's Financial Management Policies as adopted by City Council.

Utility Fund Revenues

The Utility Fund revenues for fiscal year 2005-06 are currently estimated at \$6,783,289, which is \$350,568 or 5.45%, more than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2005-06	Current Estimate 2005-06	Variance	Percent
Other	5,500	5,500	-	0.00%
Water	3,653,472	3,960,968	307,496	8.42%
Sewer	<u>2,773,749</u>	<u>2,816,821</u>	<u>43,072</u>	1.55%
Total	6,432,721	6,783,289	350,568	5.45%

Water and sewer revenues are dependent on seasonal factors such as rainfall. Rainfall varies between “dry” years (about 40 inches or rain) and “wet” years (in excess of 70 inches of rain). Fiscal year 2005-06 has been a dry year for the City overall, which caused revenues to be higher than originally estimated. Additionally, the Automated Meter Reading project has been implemented this year which has increased revenues due to more accurate reads.

The revenues for the new fiscal year are projected at \$7,503,541, which is \$1,070,820, or 10.34%, higher than they were in the current year. The increase is due to an increase in the water and sewer rates, as well as more accurate reads due to the implementation of the automated meter reading. Water and sewer rates were decreased in 2000 and 2001, prior to that there was not an increase 15 years. In FY 2006, as part of a multi year plan to increase rates, rates were increased to the FY 2000 levels. FY 2007 is the second year that rates will be increased. The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2005-06	Projection 2006-07	Variance	Percent
Other	5,500	5,500	-	0.00%
Water	3,653,472	4,198,521	545,049	14.92%
Sewer	<u>2,773,749</u>	<u>3,299,520</u>	<u>525,771</u>	18.96%
Total	6,432,721	7,503,541	1,070,820	10.34%

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2005-06 are currently estimated at \$6,556,360, which is \$217,711, or 3.21% lower than our original budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2005-06	Current Estimate 2005-06	Variance	Percent
Water Production	444,823	435,020	(9,803)	-2.20%
Water Distribution	692,376	687,093	(5,283)	-0.76%
Wastewater Collection	790,535	739,566	(50,969)	-6.45%
Wastewater Treatment	876,287	903,502	27,215	3.11%
Utility Billing	781,201	613,791	(167,410)	-21.43%
Non-departmental	<u>3,188,849</u>	<u>3,177,388</u>	<u>(11,461)</u>	-0.36%
Total	6,774,071	6,556,360	(217,711)	-3.21%

The first four of the six divisions listed above are accounted for under the Public Works Department with the remaining two falling under the Finance Department.

The expenses for the new year are budgeted at \$6,798,512, which is \$24,441, or 0.36% higher than the current fiscal year. The expenses, by department, for the current fiscal year are shown below:

Department	Budget 2005-06	Budget 2006-07	Variance	Percent
Water Production	444,823	444,820	(3)	0.00%
Water Distribution	692,376	719,524	27,148	3.92%
Wastewater Collection	790,535	766,421	(24,114)	-3.05%
Wastewater Treatment	876,287	903,502	27,215	3.11%
Utility Billing	781,201	613,791	(167,410)	-21.43%
Non-departmental	<u>3,188,849</u>	<u>3,350,454</u>	<u>161,605</u>	5.07%
Total	6,774,071	6,798,512	24,441	0.36%

The divisional increases are driven by normal changes in costs, which include salary adjustments. The 21.43% decrease in the Utility Billing division is mainly attributed to the deletion of three (3) meter reader positions due to the implementation of the automated meter reading project. The increase in Non-departmental is mainly due to the increase in the transfer to the Utility Capital Improvements Fund.

Utility Fund Overall Fund Condition

The projected end-of-year working capital balance for the Utility Fund is \$747,205, which is approximately 11%, or 40 days of budgeted expenses. This is under the targeted balance of 60 to 90 days of working capital as called for in the City's Financial Management Policies as adopted by City Council. A rate model was designed to provide a plan to phase in the needed rate increases to cover operations and rebuild working capital. FY 2007 is the second year in a planned three year phase-in to remedy this issue.

Other Enterprise Funds

The Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supported by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

The projected end-of-year working capital for the Sylvan Beach Fund is \$129,038, or 226 days of working capital. This is well within the targeted balance, but includes a reserve for pier repairs. The Airport Fund is expected to have a working capital balance of \$192,855, which leaves the fund fiscally stable at 9/30/07. The La Porte Area Water Authority is expected to have a working capital balance of \$1,401,527 which leaves the fund with an estimated 314 days of working capital at 9/30/07 with a large capital expenditure pending. The working capital balance of the Golf Course Fund is expected to be (\$57,847), which is significantly below the targeted balance. Measures such as increasing fees and a new advertising strategy have been taken in this fund to attempt to improve the financial condition of this fund.

Internal Service Funds

All of the internal service funds are operations, which include funding for future large capital outlays and health services and therefore are not required to be measured by days of working capital. All funds include sufficient amounts to adequately replace equipment, as it becomes necessary.

The Motor Pool Fund will expend \$432,390 in replacing existing vehicles that have reached the end of their useful life while the Technology Fund will expend \$282,436 to replace computer equipment. The Insurance Fund includes \$363,506 for estimated worker's compensation claims, \$310,306 for liability insurance and \$3.1 million for estimated health insurance claims.

Special Revenue Funds

The City has several Special Revenue Funds, which are used to account for specific revenues that are legally restricted to expenditure for particular purposes. All special revenue funds meet or exceed targeted reserves outlined in the financial plan.

Capital Outlay Funds

The Capital Improvement Funds contain numerous projects that will help fine-tune the City infrastructure and facilities. The 2006-07 budget includes over \$3.5 million of capital improvement projects. All of these projects are vital to the City's continued operation in a manner that is acceptable to our citizens.

The projects identified for the fiscal year 2006-07 are described in the Capital Improvement Funds section beginning on page 305. We expect increased efficiency to result from several of the projects, especially the improvements to the sewer system. None of the projects will have a major impact on increasing operational costs, with the exception of the Police Facility, which should be completed in June 2007. Additional costs totaling approximately \$123,000 for operating the new police facility for the four month period of June through September have been included in the Police Departments operational budget. Those costs will increase to approximately \$285,260 in FY2008.

TARGETED OPERATING BALANCES

The City strives to maintain a minimum reserve balance of 90 to 120 days of operating expenditures in the General Fund and 60 to 90 days of operating expenses in all other Operating Funds. With the exception of the Utility Fund and Golf Course Fund, all funds currently meet or exceed this benchmark.

REPORTING LEVELS

The following represents the reporting structure used in this document.

Fund
Department
Division
Line Item Detail

Departments cross fund lines, for example, the Utility Fund divisions are under the management of the Directors of Public Works and Finance. A description of the Organization of Funds for the City can be found on page 19.

LONG RANGE STRATEGIC PLANS

The City has a Long Range Strategic Plan covering a period of ten years for its General Fund, Utility operation and the Debt Service Funds. These plans have helped the City identify, and prepare to meet, its needs in future years.

DEBT MANAGEMENT

The City has a Debt Management Plan that covers all of its debt service accounts. The plan outlines the extinguishment of current debt as well as future debt issues. The plan places emphasis on the next ten years. The plan is reproduced in its entirety beginning on page 343. Highlights of the three funds are:

- The General Debt Service Fund is designed to maintain a constant tax rate of 9.9 cents per \$100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 9.9 cents is equal to 13.9% of the total property tax rate.
- The Utility Debt Service Fund is designed to receive revenues to cover debt as a transfer from the Utility Fund. Since this Fund has a healthy balance, no transfer is scheduled for FY2007.
- The La Porte Area Water Authority is designed to provide for an even revenue stream. This fund needs approximately \$750,000 each year to service its debt.

All three debt service funds use fund balance in a manner to allow for level annual revenue requirements.

CASH MANAGEMENT

The City continually revises and improves its cash management practices. The Investment Officer is responsible for monitoring the City's cash position and for the prudent investing of the City's idle funds. Staff continuously performs analyses of operational cash flows. The City's philosophy is to match our investments with cash flows and rate yields. The City's Investment Policy is reviewed and approved by the City Council annually, and is recognized and certified by the Government Treasurers' Organization of Texas. The objectives of the Investment Policy are safety, liquidity, yield and risk of loss. The City uses a performance indicator to measure the City's performance. The Council's Fiscal Affairs Committee reviews the portfolio quarterly.

RISK MANAGEMENT

Liability insurance premiums have risen sharply in the past few years. The premiums for 2007 are projected to be in line with the previous year. Worker's compensation premiums have declined after peaking in 2003, and are projected to be in line with FY2006. The City, in cooperation with the Texas Municipal League Risk Pool, has implemented a strategic plan to manage Workers' Compensation issues.

LONG RANGE GOALS

In September of 1998, a 15-member Steering Committee was formed to work with consultants to review and update the City's Comprehensive Plan. The effort involved approximately 225 citizens who participated in a Community Forum to provide ideas, issues and suggestions that formed the Community Vision and resulted in the recommended actions of the plan. The process took several years to complete and was coordinated by the Mayor and City Council, Planning and Zoning Commission and the Comprehensive Plan Steering Committee. After countless committee meetings and various workshops, City Council adopted the plan, known as the City of La Porte 2020 Comprehensive Plan on January 22, 2001. Due to the length, the whole plan could not be included; therefore a brief overview of the Comprehensive Plan is provided beginning on page 23. In May of 2006, the 5-Year Update to the La Porte 2020 Comprehensive Plan was completed.

FINANCIAL MANAGEMENT POLICIES

The City Council of the City of La Porte has adopted Financial Management Policies. The City uses these policies as guidelines when making financial decisions. A copy of the policy is found on page 441. Since the policy is a stand alone document, the City has elected to leave its Table of Contents with the document.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City for its annual budget for the fiscal year beginning October 1, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

ACKNOWLEDGMENT

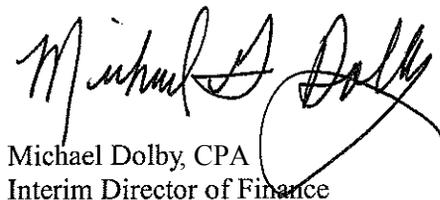
The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

In conclusion, this budget represents the latest of several expenditure strategies reflecting sound, prudent, financial management policies and practices. Council is to be congratulated for providing strong fiscal leadership.

Respectfully submitted,



Debra B. Feazelle
City Manager



Michael Dolby, CPA
Interim Director of Finance

GENERAL BUDGET INFORMATION, PLAN AND PROCESS

INTRODUCTION

The city budget is a planning document for the use of financial resources during the fiscal year. The City of La Porte is a complex organization providing a wide range of services to its residents, customers and visitors. City resources annually exceed \$50 million. As with any large organization that provides a mixture of services, planning and management of financial resources are vital to the City. With increasing financial requirements of the School District, State and Federal governments on our citizens, it becomes even more important for the City to adequately plan and manage the use of its financial resources.

FUND ACCOUNTING

In accordance with Generally Accepted Accounting Principles (GAAP), the accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. It divides our reporting responsibility into several functional types as well as classifications. A brief explanation will facilitate your usage of this document. The minimum number of funds is maintained consistent with legal and managerial requirements.

Governmental fund types are used to account for the city's general government activities and include the General, Debt Service and Capital Project Funds. Proprietary type funds are used to account for operations that provide services to other City departments or that are operated in a manner similar to private business and include both Enterprise and-Internal Service Funds. Additional information on Fund types is available in the Organization of Funds section on page 19.

BASIS OF ACCOUNTING

The basis of accounting is the method by which revenues and expenditures or expenses are recognized. The accounting treatment applied to a fund is determined by its measurement focus. All governmental type funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e. both measurable and available). Expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due, and compensated absences which are recognized when the obligations are payable from currently available financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

BASIS OF BUDGETING

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of Capital Projects Funds, which adopt project length budgets. Governmental type fund budgets are prepared on modified accrual basis. Governmental revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred. All proprietary fund types are budgeted using a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are budgeted when they are earned and measurable and expenses are budgeted in the period in which the liability was incurred. The City departs from GAAP in the treatment of depreciation and encumbrances. Depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end. Under the City's budgetary process, outstanding encumbrances at year end are reported as reservations of fund balances since they do not constitute expenditures and liabilities, and the commitments will be re-appropriated and honored the subsequent fiscal year.

ACCOUNTING CODE STRUCTURE

Our Accounting Code Structure is designed to function with a 14-digit code, which is further divided into 5 sections. A *Fund* is a specific purpose classification, with a self-balancing set of accounts. A *Department* is an organizational or functional unit and *may* cross fund lines. Divisions are sub-units of a department. *Activity* denotes a distinguishable service performed by an organizational component. The *Object* is the final detail identification within the Account Number. Departments and divisions are not specified on the Revenue side; revenues are grouped by type instead of Activity and object is the final detail identification.

THE BUDGET PROCESS

The budget process starts in the spring with City Administration providing Departmental Directors with information relating to the new fiscal year and any perceived changes in the economic outlook of the City. With this information in mind, the Directors proceed to prepare budgets in various stages, identifying the impact of any changes in the service they provide. Also in the spring, after discussion with Departmental Directors, the Finance Department prepares preliminary revenue estimates for the new fiscal year.

In early summer, all budget requests are submitted to the Finance Department where they are reviewed by budget personnel and assembled in accordance with the City's accounting structure. After compilation of the budgets, the Finance Director reviews the requests with the City Manager. The City Manager, Assistant City Manager and Director of Finance review each budget with the appropriate Departmental Personnel. This process provides an opportunity for City staff to assure policy changes affecting various operational lines are correctly incorporated.

After several reviews of the requests of the various Departments, and updating of the Revenue Forecast, the City Manager assembles a comprehensive document that is presented to City Council as the proposed budget for the new fiscal year. City Council and City Management conduct a series of public workshops to discuss and modify the budget as presented by the City Manager. This provides a second opportunity for review that policy changes and service levels are appropriate. Copies of the presented budget are made available to the general public prior to the public workshops so the public can have a complete understanding of the budget and can provide educated input. The budget preparation process culminates in late summer with the adoption of the budget for the new fiscal year. The budget calendar for the year is found on the following page.

Prior to September 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing on the following October 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to September 30, the budget is legally enacted through passage of an ordinance. Additional information on these procedures is available on page 17.

LEGAL LEVEL OF BUDGET CONTROL

The legal level for expenditure (expense) budget control is the Fund level. Each Department Director is responsible for the budget in their respective departments. The Directors are given latitude to transfer budget funds within their departments, with the exception of the personal services category. Transfers affecting the personal services category or outside of the department require the approval of the City Manager. Additions to the budget that are not countered by a reduction elsewhere require amendment of the budget by City Council. Article IV of the City's Charter governs the preparation and submission of the budget and the Schedules and Attachments in this budget meet or exceed its requirements.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Enterprise Funds. Formal budgetary integration is not employed for the Debt Service and Capital Projects Funds because effective budgetary control is alternatively achieved through bond indenture provisions and legally binding construction contracts, respectively.

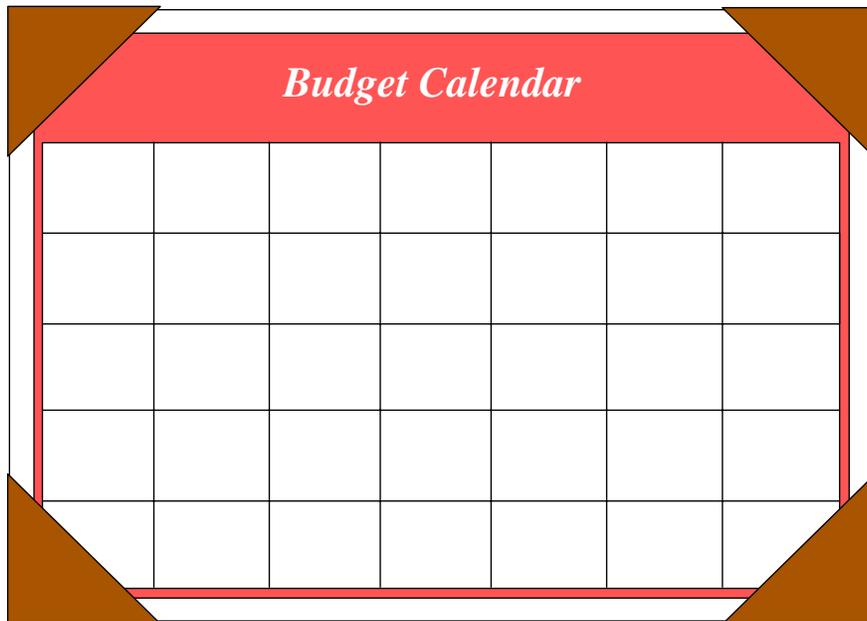
AMENDMENT OF APPROVED BUDGET

The amendment of a Departmental budget, which affects the total budget, requires approval by City Council. The City budgets a contingency amount in our operating funds. These contingency amounts are available to be used by the City Manager for any emergency, unforeseen expense or opportunity that might arise. In past years, the contingency has been used to purchase property and for hurricane preparedness.

BUDGET CALENDAR

A listing of key dates observed in the Fiscal Year 2006-07 Budget Process is as follows:

Date	Activity
4/8	Pre-Budget Workshop with City Council
4/27	Initial Planning Discussion and Forms Distribution Departments begin preparing estimates and projections
4/28	Departments Turn in Personnel Related Budget Forms to Human Resources
5/12	Preliminary FY 2006-07 Revenue Projections Prepared
5/12	Proposed FY 2006-07 Budgets to Finance Director
5/25	Budget Review Completed by Finance Director
5/26	Proposed FY 2006-07 Budgets to City Manager
6/05-6/09	City Manager Review with Departments
6/12-6/15	Final reviews with Departments
6/29	Final FY 2006-07 Revenue Projections Prepared
7/24	Budget Review Completed by City Manager
8/14	City Manager Presents Budget to City Council
9/11	City Council Adopts FY 2006-07 Budget



ORGANIZATION OF FUNDS

The City has the following Fund Types and Funds:

GOVERNMENTAL FUND TYPES

General Fund - Used to account for generic activity that is not specifically accounted for elsewhere.

Grant Fund – Used to account for funds received from another government or organization to be used for a specified purpose, activity or facility.

Community Investment Fund - Used to account for funds devoted to maintaining and promoting economic development in the city.

Hotel/Motel Occupancy Tax Fund - Used to account for funds received from the assessment of the Hotel/Motel Occupancy Tax.

Section 4B 1/2 Cent Sales Tax Fund - Used to account for funds received from the 1/2 cent sales tax dedicated to certain economic and infrastructure projects.

Tax Increment and Reinvestment Zone Fund - Used to account for funds devoted to promoting the common good and general welfare of the City.

ENTERPRISE FUNDS

Utility Fund - Used to account for activity surrounding the provision of water and wastewater service to the City residences.

Sylvan Beach Fund - Used to account for activity surrounding the City's operation of the Sylvan Beach Pavilion and Conference Center.

Airport Fund - Used to account for the operation of the City's Airport.

La Porte Area Water Authority - Used to account for the production and distribution of treated surface water to the La Porte Bayshore area.

Golf Course Fund - Used to account for the operation of the municipal Golf Course.

INTERNAL SERVICE FUNDS

Motor Pool Fund - Used to account for the procurement and maintenance of the City's rolling fleet.

Technology Fund - Used to account for the procurement, maintenance and replacement of the City's computer systems, as well as, telephones citywide and communications.

Insurance Fund - Used to account for the cost of providing health insurance to City employees and retirees. The fund also accounts for liability insurance and worker's compensation.

CAPITAL IMPROVEMENT FUNDS

General Capital Improvement Fund - Used to account for Capital Projects that are normally small in nature and effect the general operation of the City.

Utility Capital Improvement Fund - Used to account for Capital Projects that are normally small in nature and effect the utility operation of the City.

Sewer Rehabilitation Fund - Used to account for improvements to the City's sanitary sewer system.

Other Infrastructure Fund - Used to prepare for future improvements to the City's thoroughfare system and other major citywide infrastructure ventures.

1998 General Obligation Bonds Capital Improvement Fund - Used to fund projects that benefit the City in general. Specific projects from this issue include drainage and park improvements.

2000 General Obligation Bonds Capital Improvement Fund – Used to fund projects that benefit the City in general. Specific projects from this issue include the expansion of City Hall, replacement of the San Jacinto Swimming Pool and construction of a new fire station.

2002 General Obligation Bonds Capital Improvement Fund – Used to fund projects that benefit the City in general. A specific project from this issue is the construction of a wastewater treatment plant.

2004 Certificates of Obligation Bonds Capital Improvement Fund – Used to fund projects that benefit the City in general. Specific projects from this issue include Bay Area Boulevard, Canada Road Paving and Drainage Improvements and the land acquisition of the Police Headquarters.

2005 Certificates of Obligation Bonds Capital Improvement Fund – Used to fund projects that benefit the City in general. Specific projects from this issue include the purchase of an aerial fire truck, Bayshore Water/Sewer Replacement and various other Water/Sewer Capital Improvements.

2005 General Obligation Bonds Capital Improvement Fund – Used to fund projects that benefit the City in general. A specific project from this issue is the construction of the Police Facility.

2006 Certificates of Obligation Bonds Capital Improvement Fund – Used to fund projects that benefit the City in general. Specific projects from this issue include additional monies for the Police Facility, a Sports Complex (Joint Venture), South La Porte Trunk Sewer and various other Water/Sewer projects.

2006 General Obligation Bonds Capital Improvement Fund – Used to fund projects that benefit the City in general. A specific project from this issue is the Westside Park Improvements.

DEBT SERVICE FUNDS

General Debt Service Fund - Used to pay interest and extinguish debt of the outstanding General Obligation Issues of the City.

Utility Debt Service Fund - Used to pay interest and extinguish debt of the outstanding Revenue Bond Issues of the City.

La Porte Area Water Authority Debt Service Fund - Used to pay interest and extinguish debt of the outstanding Revenue Bond Issues of the Authority.

DESCRIPTION OF CITY AND ECONOMIC BACKGROUND

LOCATION

The City of La Porte is located in the southeast quadrant of Harris County, and covers an area of nineteen square miles. The City is bounded on the north by the Houston Ship Channel, on the east by Galveston Bay, and is flanked on its north and south sides by the nation's largest concentration of petrochemical plants. It is located approximately 25 miles from downtown Houston.

State Highway 225 provides access to the City on its north side and connects on the west with Interstate 610. State Highway 146, which extends into northeast Texas, allows access from the south through the City. In 1995 the State of Texas completed a 94 million dollar, eight lane suspension bridge that spans the Houston Ship Channel. It replaced the forty-two year old two-lane tunnel and provides better access to the La Porte Bayshore area.

LA PORTE BAYSHORE AREA PROFILE

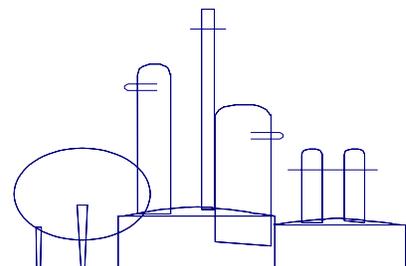
Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the La Porte-Bayshore area is still characterized by an expanse of resort homes. Because of this, and the metropolitan advantages of Houston, La Porte is one of the few communities in the Gulf Coast area that offers this favorable combination.

HARRIS COUNTY

This 1,723 square mile county is a leading oil, gas and petrochemical area. It has more than 3,200 manufacturing plants; the nation's largest concentration of petrochemical plants, the third largest United States seaport, and is a corporate management center. A significant part of the County's major employers, manufacturers, education and financial institutions are located in Houston, the County seat. The Texas Medical Center, located in Harris County, is one of the nation's largest, providing medical care and educational opportunities. Harris County's 64 hospitals have 17,000 beds, of which 4,600 are in the Texas Medical Center.

THE INDUSTRIAL ZONES

In 1958, the City created an Industrial Zone adjacent to the City, which presently encompasses approximately 5,500 acres of land north of Highway 225 and bordering the Houston Ship Channel. The City annexed sufficient land to completely encircle this Industrial Zone, protecting it from annexation by any other municipality. The City entered into contracts with all of the Industries located in the Zone whereby the City annexed a portion of the total value of each industry with the remainder constituting the protected Industrial District. In addition to the Industrial Zone north of Highway 225, which is referred to as the "Battleground Industrial District," the City contains an Industrial Zone on its south side referred to as the "Bayport Industrial District." The Bayport District, created in 1970, covers 2,500 acres.



The City and the Industries, many of which have come to the Industrial Zones since the original contracts, are presently under contracts, which extend to December 31, 2007. Under the terms of the current contracts, the City has annexed a certain portion of the value of each industry on which the industry pays full City tax each year. The remaining 75% of the total value constitutes the protected Industrial District on which the industries make payments to the City each year in lieu of taxes. These annual in lieu payments are in an amount which, when added to the full City taxes on the annexed portion, equal 53% of what the City's taxes on the industry would be if 100% of the industry was in the City. The contracts contain a new construction clause that allows new plant facilities to make in lieu payments on 30% of the value of new additions.

Under the City Charter and State Statutes, the City of La Porte has the authority, simply by ordinance of City Council, to annex additional areas. In the past, the City, in order to encourage industrial development in the area, has annexed a strip surrounding the industries identified herein and executed contracts with each separate industry as described above.

POPULATION

The population in 1996 was an estimated 32,191 people living within the City of La Porte. The increase for the last decade was 7.3% or 2,347 people. The population is estimated each year based on building permits issued by the City's Inspection Division. The U.S. Census Bureau provided the year 2000 population estimate, which is why a decrease is shown in the population between 1999 and 2000. The following table reflects the population for the past 10 years:

<u>Year</u>	<u>Population</u>	<u>Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
2005	34,538	826	2.5%
2004	33,712	(77)	(0.2%)
2003	33,789	879	2.7%
2002	32,910	554	1.7%
2001	32,356	476	1.5%
2000	31,880	(2,311)	(6.7%)
1999	34,191	1,369	4.2%
1998	32,822	373	1.2%
1997	32,449	258	0.8%
1996	32,191	311	0.9%

SERVICES

The City of La Porte provides a full range of municipal services, including police, fire, emergency medical services, senior citizens center, public improvements, community development and planning, parks and recreation and general administrative services. In addition, water and sewer utility, garbage and trash collection, a municipal airport, golf course and the Sylvan Beach Pavilion are provided.

VISION

To have a vision means to look ahead: to imagine the future. Visioning is a process by which a community envisions its preferred future. A vision chronicles the hopes, dreams, and aspirations of a community and helps citizens agree on what they want their community to become.

The La Porte Vision is a broad statement of how the community views itself as it moves into the 21st Century. It is an ideal image of the future based on the community's values. La Porte's Vision is:

*To be a first-class community that has maintained its integrity and sense of community characterized by **livable neighborhoods, quality schools, progressive government and an enhanced quality of life.***

*To be a community that focuses on family and youth by ensuring **quality recreational and cultural activities, services, housing, economic, and educational opportunities** that promote well-rounded productive members of the community.*

*To be a community committed to sustainability by **diligently balancing community needs with available resources and managing growth in a smart and fiscally responsible manner.***

*To be a community that celebrates and embraces its long and rich history by **reinvesting in neighborhoods, preserving areas and buildings of historic significance and returning the downtown to an economically viable and lively activity center.***

*To be a community recognized for the **quality of its built environment** and the integration of the natural landscape and amenities such as Galveston Bay and Little Cedar Bayou.*

*To be a community that ensures a good **balance between residential, commercial, industrial, and public/institutional uses supported by quality infrastructure and transportation systems** and a sensitivity to the environmental influence of adjacent uses.*

*To be a community known for its **innovative solutions to managing growth and responsiveness to the needs of citizens and businesses.***

*To be a community that offers business and industry a **competitive economic environment** and is aggressive in its effort to **attract, retain and expand the local economy.***

*To be a community devoted to the **protection of its environment** and preservation and conservation of its natural and cultural resources.*

*To be a community that strives for **economic balance** and an **equitable distribution of its financial resources** in all areas of the community.*

*To be a community that is committed to its future through **reinvestment in older neighborhoods and provision of adequate infrastructure***



LA PORTE 2020 COMPREHENSIVE PLAN

INTRODUCTION

The La Porte 2020 Comprehensive Plan is a 20-year master plan adopted by the City Council to guide policy decisions relating to the physical and economic development of the community. In general, the plan indicates how the community desires to develop and redevelop over the course of the next twenty years. The comprehensive plan is a physical plan, it is long-range, comprehensive, and states the goals, objectives and policies of the local government. The comprehensive plan provides clear direction through specific statements of action to achieve the desired results envisioned by citizens and the leadership of the community.

The essential objectives of the comprehensive plan are as follows:

- It is a plan to guide the future physical development and redevelopment of the community;
- The time frame is long, extending over a twenty-year horizon;
- It encompasses a large geographic area including the corporate limits and ETJ of the community;
- It is general in nature, allowing some issues to be resolved and many decisions to be made;
- It articulates ideas in a framework of goals and objectives, policies and actions, and plans and projects;
- It is intended foremost, to serve as a continuing guide to decision-making, to provide a common direction, and to provide stability as issues are addressed and future decisions are made.

COMMUNITY PROFILE

Statistics:

Population

1998 – 32,822
2010 – 37,464
2020 – 42,684

Employed in Labor Force

1980 – 6,298
1990 – 13,685
1998 – 16,281

Median Household Income, 1989

\$41,733

Employment by Industry 1990

Professional and Related Services – 2,707
Manufacturing, nondurable – 2,414 persons
Retail Trade – 1,888
Construction – 1,583

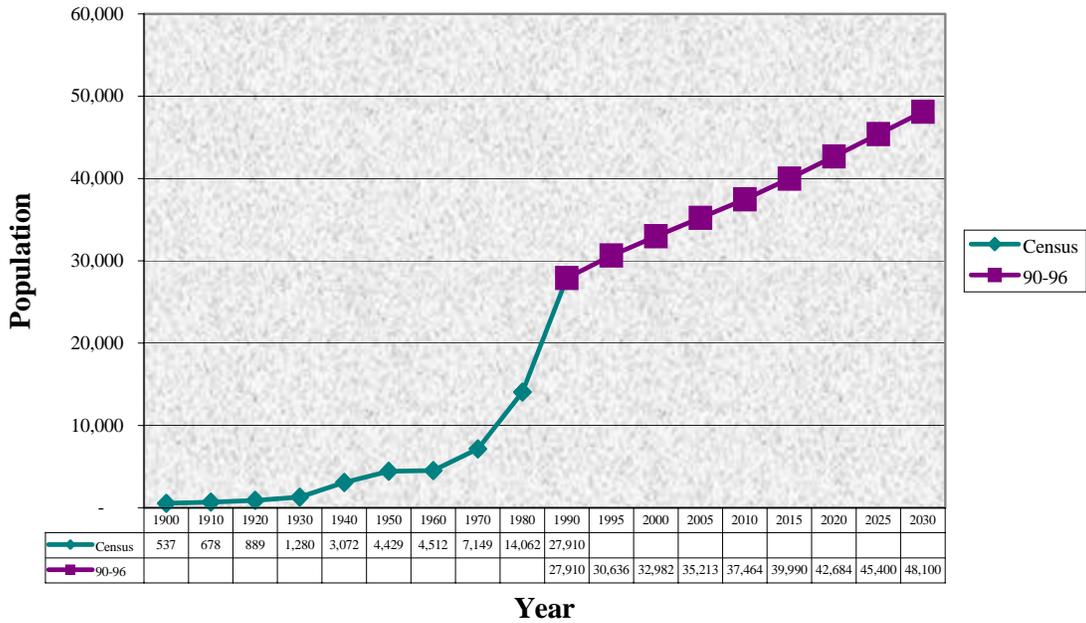
Income below poverty level, 1989

9 percent

Rate of Unemployment 1998

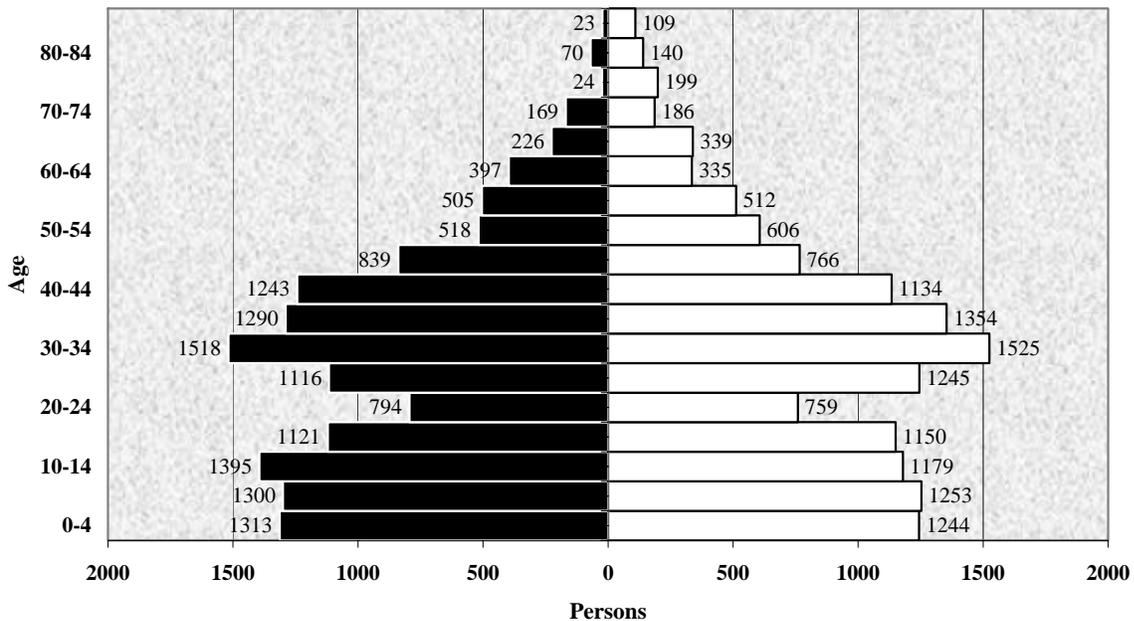
3.5 percent

Population growth in La Porte has ranged from 2 percent between 1950 and 1960 to 140 percent between 1930 and 1940. Harris County's population has been increasing since 1900 and has experienced a growth rate ranging between 12 percent and 92 percent. Since 1960, La Porte's population has increased at a greater rate than that of Harris County's. However, La Porte's population remains 1 percent of the County's population. The estimated 1998 population of La Porte was 32,822 persons. As displayed in the historical and projected future population graph, the projected population in La Porte is 37,464 persons in 2010 and 42,684 persons in 2020.



Age and Gender

The age and gender composition of La Porte in 1990 is displayed by **the population pyramid**, which represents the distribution of population by age and gender. In 1990, the population of La Porte was primarily within the middle age cohorts, with the largest percentage of the population in the 30 to 34 age cohort, followed by cohorts ranging in age from 35 to 39 years and 10 to 14 years, respectively.



Education

The La Porte Independent School District (ISD) serves the La Porte area. In the 1996-97 school year the student/teacher ratio was 16.1 students per teacher, which was higher than the statewide ratio of 15.4 students per teacher. The percentage of students passing all TAAS tests was virtually even with the state, as was the mean composite score on the ACT examination. A significant statistic was the number of economically disadvantaged students compared to the state average. As of the 1996-97 school year, 22.9 percent of La Porte's students were economically disadvantaged compared to a state average of 48.1 percent. Regarding the district's academic accountability, the Texas Education Agency (TEA) designates school districts as either Exemplary, Recognized, Academically Acceptable, Academically Unacceptable, Unacceptable due to Special Accreditation Investigation, or Not Rated. In 1996-97, La Porte I.S.D. received an accountability rating of "Academically Acceptable."

Employment

The number of employed persons has increased from 6,298 to 16,281 persons between 1980 and 1998, which represents a 159 percent increase. Over the same period, Harris County experienced a 19 percent increase in the number of employed persons. The rate of unemployment increased between 1980 and 1990 in the City and County, but has since declined.

Between 1980 and 1990 all industries experienced an increase in employment with the exception of mining, which declined. There was an increase in total City employment between 1980 and 1990 of 117 percent, from 6,298 to 13,685 employed persons. In 1990, the industry with the largest percent of the employed labor force was "professional and related services," which accounted for 19 percent of the total industry employment, "manufacturing of nondurable goods" (17.6 percent), and "retail trade" (13.8 percent) were the second and third largest sectors, respectively.

LAND USE

The Land Use Element addresses the interrelated goals, objectives, and policies that guide the future physical development of the City. This chapter documents the results of data collection, analysis, findings, and recommendations relating to existing and future land use and annexation history and management. This Element includes the *La Porte 2020 Land Use Plan*, which is the City's general plan for guiding future land use and development.

La Porte consists of approximately 9,796 acres, of which 5,772 acres are developed and 4,023 acres are undeveloped. The largest category of developed land is 'residential', which occupies approximately 2,783 acres. The residential category includes single family and multi-family uses. Single family is the largest residential subcategory occupying 44 percent of all developed land. The second largest category is rights-of-way and easements, which has a total of 1,377 acres or 24 percent of developed land. Public and institutional is the next largest category with 717 acres or 12 percent. Commercial retail and office uses account for 7 percent of land use followed by parks and open space and industrial uses, with 6 percent and 2 percent, respectively.

Based on the population projection, the acreage needs for each type of land use in Year 2020 are shown by the table on future land use requirements. This projection methodology maintains the current distribution of developed land uses.

Category	Existing	Year 2020	Percentage of Total	Change
<i>Total Incorporate Land Area</i>	9,796	-	-	
<i>1998 Estimated Population (Persons)</i>	32,822	42,684	-	-
Single Family Residential	2,523	3,281	44%	758
Multi-Family Residential	260	338	5%	78
Commercial Retail and Office	408	530	7%	122
Industrial	123	161	37%	37
Public and Institutional	717	932	12%	215
Parks and Open Space	365	475	6%	110
R.O.W. and Easements	1,377	1,791	23%	414
TOTAL	5,772	7,507	100%	1,734

Source: Wilbur Smith Associates, 1999.

Future Land Use Plan

The Future Land Use Plan is the general physical plan for future development of the City based upon forecast growth to the Year 2020. The land use plan shows the generalized pattern of planned future land use, taking into consideration the City's land use goals and objectives. The purpose of the land use plan is to minimize conflicts between adjacent uses, maximize the efficiency of the transportation network, achieve fiscally sound decisions pertaining to private development and public infrastructure investments, and generally aspire to create a livable environment for the citizens of La Porte.

As part of the comprehensive planning process, the Steering Committee identified issues and needs facing the City as well as the strengths and weaknesses of the existing land use patterns. Concerns and issues were solicited from residents concerning existing and future land use. The following are examples of the issues that were received from the community during meetings conducted during the initial phases of this plan:

- Develop waterfront
- More beachfront development
- Encourage retail uses
- Concerns on unregulated industrial expansion in Bayport Channel
- Develop a Bayfront Master Plan
- Not allowing non-conforming uses
- Hotel Convention Center

ANNEXATION

Annexation is the process by which the City extends its municipal services, regulations, voting privileges, and taxing authority to new territory. The City annexes territory to provide municipal services to both developed and developing areas and to exercise regulatory authority necessary to protect public health, safety and general welfare. Annexation and the imposition of land development regulations may also be used as a growth management tool to implement the comprehensive plan.

Annexation Policies

A clear policy for guiding future annexations will help to minimize the future costs of providing municipal facilities and services in newly annexed areas, and to reduce the complexity of annexation procedures.

The Annexation Policy should include the following:

- In accordance with SB 89, the City should maintain a long-range annexation plan for expansion of the corporate limits and extension of municipal facilities and services. The Annexation Plan serves to guide the development of an annexation program.
- The City may utilize annexation to extend its corporate limits to encompass certain critical public facilities and important growth areas, which require protection and management through zoning and other regulatory powers that can be applied by the municipality within its incorporated area.
- The future growth and development of the La Porte area needs to occur in an orderly and coordinated manner. Private land development, construction of public facilities (streets, water, sewer, drainage, etc.), and expansion of the corporate limits should occur in a phased, coordinated manner, in accord with Federal and State laws.
- Annexation should occur prior to or concurrent with development, where possible, to coordinate the extension of adequate public facilities and services in developing areas.
- The City should continue to utilize its agreements with the industrial districts to ensure that proposed development is consistent with the desired future development pattern of the City.
- Fiscal impact analysis should be utilized to assess the estimated costs of providing municipal services and weigh them against the anticipated revenues of each annexation program.
- There may be exceptional situations where health, safety, environmental, general welfare, or other factors will override fiscal considerations and areas may be considered for annexation despite a less-than-satisfactory assessment of the fiscal impact of annexation.

With the minimum notice requirement of three years to annex, as now required by the new legislation, preparation of an annexation plan is essential to identify key areas that are in the interest of the City to annex prior to development. This will provide for orderly and cost-effective improvement and extension of public infrastructure and services, and will expand the City's tax base in coordination with the increasing demands for municipal facilities and services. The primary area for consideration of annexation is a strip of land adjacent to the southern right-of-way of Fairmont Parkway, which is important to annex to manage future development and to protect adjacent development areas and neighborhoods. It is recommended that the City identify this area in an annexation plan, which will program annexation into the State required 3-year annexation plan.

Goals

The following goals are intended to provide the City direction regarding management of future annexation.

- Continue to evaluate the industrial district agreements in an ongoing manner
- Prepare an annexation management plan, in accordance with Senate Bill 89 (SB 89), to identify future annexation areas.

UTILITIES

The Utility Infrastructure Element provides a framework for planning rational and orderly development of the City's utility system, which includes storm water, sanitary sewer, potable water and solid waste disposal. This element includes a review of previous plans and studies, an overview of existing facilities and services and guidance for developing detailed plans for each component of the utility system.

The City currently obtains the majority of its water from the City of Houston through the La Porte Area Water Authority. The City operates a wastewater treatment plant located on South 4th Street at Cedar Bayou. This plant has a permitted capacity of 7.56 mgd. The most southeasterly portion of the City receives wastewater treatment capacity from the Gulf Coast Regional Water Authority (GCWDA). Solid waste is currently disposed at the Waste Management Type I disposal facility in Baytown. Residential solid waste is collected and hauled by the City while commercial waste is collected and hauled by a contractor (BFI).

**Drainage
Goals**

- Explore creative uses of drainage facilities
- Provide adequate drainage/prevent flooding.
- Design drainage facilities for safety.
- Improve public awareness of the City’s drainage systems.
- Incorporate public health concerns in drainage facility construction and maintenance.

Drainage Improvement Needs

- Coordinate with the Texas Department of Transportation to solve the problem of inadequate drainage along South Broadway in the High School area.
- Work closely with Harris County in the ongoing design and construction of the improvements to Sens Road to be sure that drainage is adequately addressed.
- Evaluate the potential for participation of FEMA in purchase of homes with Repetitive Loss claims in those areas draining to Taylor Bayou (Shady River). The City should investigate this same solution for properties in Shady Oaks and Bay Colony.
- Update the Master Drainage Plan.

**Potable Water System
Goals**

- Assure that drinking water meets the highest standards for quality.
- Operate and maintain the water system such that all areas of the City have adequate water pressure.
- Conserve water usage.
- Plan for long range water supply.

Water System Improvement Needs

- The City needs to complete the outer loop of the City. The following segments require completion: 1) the 12” line in Fairmont Parkway, 2) a 12” line in proposed Bay Area Boulevard, 3) a 12” line in the northern portion of Sens Road, and 4) a 12” line in the northwest corner of the City along State Highway 225.
- The waterline work in Sens Road should be coordinated with City roadway improvements and storm drainage improvements constructed by Harris County Flood Control District.
- The City should update the Master Plan for water distribution.

**Sanitary Sewer System
Goals**

- Prevent infiltration into the sanitary sewer system.
- Utilize wastewater effluent rather than releasing it to the bay.
- Ensure adequate treatment capacity.
- Develop a City utility map.
- Assure adequate capital funding for infrastructure improvements.

Sanitary System Improvement Needs

- Update the master plan for sewerage collection and treatment plant to reflect the changes since the 1984 update and future improvements required to provide sewer service to remaining areas of the City.

- Review or update the 1984 Wastewater Master Plan. The City should conduct detailed studies to determine appropriate infrastructure improvements. The option of constructing new trunk sewers and rerouting certain service areas could eliminate some of the existing lift stations. If development occurs consistent with the projected land use, there will be significant new sewage flow from the multifamily development along Bay Area Boulevard and Sens Road.
- Continue pursuing the sanitary sewer rehabilitation program, including televising lines, slip lining, repair of service leaks, and smoke testing.
- Provide sanitary sewer service to the mobile home park south of Pecan Plantation and west of Canada.

Solid Waste

Goals

- Maintain effective refuse collection system.
- Improve the aesthetics of the refuse pick-up system.

Solid Waste Improvement Needs

- Evaluate alternative methods for solid waste management, which may be utilized by the City for a more economically feasible program. These methods include additional options for residential collection and disposal, and additional options to increase and upgrade the recycling program.

TRANSPORTATION

The Transportation Element provides a framework for planning rational and orderly development of all levels of the City's transportation system, which includes pedestrians, automobiles, rail and air travel.

The Transportation Element includes a Thoroughfare Plan, which identifies the existing and proposed system of Freeways, Arterials and Collector streets. La Porte's thoroughfare system is comprised of existing freeways, arterial roadways, collectors and local residential streets, which require additional or new rights-of-way and may ultimately be developed as two-lane or multi-lane roadways with various cross sections.

The Thoroughfare Plan is the City's general plan for guiding thoroughfare system development, including the planned widening and extension of its roads, streets and public highways within the City and its Extraterritorial Jurisdiction (ETJ). The plan indicates the needed rights-of-way, general alignments and typical sections for planned new roadways, as well as for widening and extensions of existing thoroughfares. Proposed alignments are shown for planned new roadways and roadway extensions, and actual alignments may vary depending upon future development. The importance of thoroughfare planning is to decide, in advance, the general location and type of thoroughfares that are needed to serve the projected future mobility needs of the City and region, and to require consideration of thoroughfare rights-of-way needs concurrent with new development or redevelopment.

Transportation Goals:

- Establish a hierarchy of thoroughfare classifications that will provide for safe and convenient flow of traffic.
- Provide continuity of traffic flow within and between neighborhoods.
- Provide for relief of traffic congestion.
- Eliminate major barriers to traffic movement.
- Upgrade and improve existing street infrastructure to meet or exceed minimum standards by Year 2020.
- Provide for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment.

- Establish and maintain a network of new and existing sidewalks as a component of improved standards for City streets.
- Cooperate with neighboring communities to establish interurban modes of transportation.
- Expand the Municipal Airport and create a self-supporting operation.

Benefits of Thoroughfare Planning

The primary objective of the Thoroughfare Plan is to ensure that adequate rights-of-way are preserved on appropriate alignments and of sufficient width to allow the orderly and efficient expansion and improvement of the thoroughfare system to serve existing and future transportation needs.

The benefits of effective thoroughfare planning and implementation include:

- Preservation of adequate rights-of-way for future long-range transportation improvements;
- Minimizing the amount of land required for street and highway purposes;
- Identifying the functional role that each street should be designed to serve in order to promote and maintain the stability of traffic flow and land use patterns;
- Informing citizens of the streets that are intended to be developed as arterial and collector thoroughfares, so that private land use decisions can anticipate which streets will become major traffic facilities in the future;
- Providing information on thoroughfare improvement needs which can be used to determine priorities and schedules in the City's Capital Improvement Program (CIP) and capital budget; and,
- Minimizing the negative impacts of street widening and construction on neighborhood areas and the overall community, by recognizing where future improvements may be needed and incorporating thoroughfare needs in the City's comprehensive planning process.

LAND USE GOALS

A clear statement of goals is a necessary step in the process of defining the community's vision pertaining to the type, scale, location, and density of future development and the regulatory provisions enacted to effectuate the comprehensive plan. The Comprehensive Plan Steering Committee formulated the following goals:

- Achieve growth through a deliberate planning process that emphasizes an orderly, compact, and cost efficient land use pattern.
- Provide for appropriate and compatible uses within the area of influence of the La Porte Municipal Airport.
- Provide for recreational, cultural, community, and activity facilities, which are accessible and appropriately located and integrate into the master transportation plan.
- Encourage an active, viable downtown with a variety of uses.
- Provide an appropriate amount of land for various densities and types of residential uses and ensure the highest quality living environment.
- Future development should be implemented with high regard for the physical and natural environment.
- Control development along State/County designated major thoroughfares through enhanced regulation.
- Ensure that all existing and future commercial development is attractive, highly utilized, and without negative influence on adjacent residential uses.

- Attract diversified industry that will contribute to the tax base as well as provide jobs for a variety of diverse workers in the community without conflicting with other land uses in La Porte while encouraging younger citizens to remain in the community.
- Develop a positive working relationship with the County and State in regards to mutual goals for development of lands and thoroughfares within the City limits.

PARKS AND RECREATION

The Parks and Recreation Element documents the parks and recreation facilities and improvements, identifies standards of development, assesses needs and priorities based upon standards and citizen input, and recommends a framework for development of a parks and recreation system designed to meet the current and future needs of the community.

The Parks and Recreation Element serves as a guide to the general locations and types of park areas and recreation facilities needed to adequately accommodate the existing and projected future needs of the community.

The parks and recreation planning principles that should be considered to ensure a balanced emphasis on the public and private sectors; indoor and outdoor opportunities; and the integration of space, services, and facilities include:

- All people should have equal access to recreational areas, activities, services, and facilities regardless of personal interest, age, gender, income, cultural background, housing environment, or handicap;
- Public recreation should be highly coordinated among public institutions and private entities to avoid duplication and encourage cooperation;
- Public recreation should incorporate public services such as education, health and fitness, transportation, and leisure;
- Facilities should be well-planned and coordinated to ensure adequate adaptability to future needs and requirements;
- The availability of financial resources should be considered in all phases of planning, acquisition, development, operation, and maintenance of spaces and facilities.
- Public participation is critical to the eventual success of the parks and recreation system and should, therefore, be included in all stages of the process;
- The process should offer continuous opportunities for incremental evaluation and review;
- Other existing plans that affect the area should be integrated into the final recommendations and ultimately in implementation;
- There should be established procedures for acquiring land for future parks and recreation areas and facilities prior to development; and,
- The design of spaces and facilities should encourage the most efficient utilization of land and consider the needs, desires, and opinions of the intended users.

The City is served by a system of areas and facilities that provide opportunity for a range of recreational activity for residents and visitors of La Porte. The parks and recreation system includes a total area of approximately 178 acres in 6 community parks, 11 neighborhood parks and 3 special use facilities. As shown by the table on park resources versus demand, to meet national standards for mini, neighborhood and community parks, the City needs to acquire and develop an additional 99 acres of parkland.

Park Classification	Existing Supply	Recommended Supply	Sufficiency or (Deficiency)
Mini-Park	0 acres	12.5 acres	(12.5) acres
Neighborhood Park	30 acres	49.5 acres	(19.5) acres
Community Park	148 acres	214.5 acres	(66.5) acres
Golf Course (special use)	170 acres	--	170 acres
Private parks	10.5 acres	--	10.5 acres

Source: Wilbur Smith Associates

Future anticipated growth and the nature and location of this growth will dictate the necessity to continue to expand and provide increasing acres of land dedicated for parks and recreational use. Based upon a projected population of 42,684 persons in the Year 2020, La Porte will need a total inventory of parks and recreation areas of 361 acres. To satisfy the estimated projected demand for parks and recreation areas and facilities, based upon recommended national standards, the City will need to acquire and develop 9-acres per year to the Year 2020.

Parks Goals:

- Promote the conservation of natural resources through acquisition of parks and recreation areas, preservation of open space, and environmentally sensitive planning.
- Provide a diverse blend of parks, recreation and open space areas including community and neighborhood parks, mini-parks, natural open space areas, and linkages, to adequately accommodate the current and future needs of La Porte’s residents and visitors.
- Create and maintain an accessible parks and recreation system for enjoyment by residents and visitors alike.
- Establish cooperative agreements and coordinated efforts with other governmental jurisdictions, educational bodies, and private sector entities.
- Continue to implement a parks and recreation improvement program, including redevelopment of existing areas, and maintenance, improvement and renovation of all public areas and facilities.
- Continue to promote the provision of parks and recreation opportunities oriented around water-related activities and programs, including swimming pools and the bay front area.
- Develop a network of pedestrian and bicycle ways throughout the La Porte area, including an interconnected system of paths, trails, lanes, and routes that are multipurpose, accessible, convenient, and connect to residential neighborhoods, parks, schools, workplaces, shopping, major open spaces, and other destinations.
- Assist in the preservation and enhancement of the education, appreciation, and preservation of local historic and cultural resources.

COMMUNITY FACILITIES AND PUBLIC SAFETY

The purpose of the Community Facilities Element is to promote the adequate provision of primary public services such as police, fire, emergency medical services, libraries, and governmental buildings and facilities.

Police Department

Based on the Uniform Crime Report (1998), the number of full-time law enforcement officers, for a city with a population between 25,000 and 49,999 inhabitants, was 2.2 per 1000 inhabitants. The number of full-time law enforcement employees per 1,000 inhabitants was 2.9. As displayed in the table on projected police department staffing, the City currently needs to add one additional employee to the Police Department to meet the standards established by U.S. Department of Justice, Federal Bureau of Investigation. Assuming the rates remain at 2.2 and 2.9 for officers and total employees, respectively, the table indicates that the City will need six additional officers and five additional staff in the Year 2005 increasing up to 23 additional officers and 9 additional staff in the Year 2020, based upon the population projections.

Year	Population	Officers Needed	Employees Needed	Rate / 1,000 Inhabitants		Additional Staffing	
				Officers	Employees	Officers	Employees
1999	32,162 ¹	71	93	2.2	2.9	0	1
2005	35,213 ²	77	102	2.2	2.9	6	5
2010	37,464 ²	82	109	2.2	2.9	11	6
2015	39,990 ²	88	116	2.2	2.9	17	7
2020	42,684 ²	94	124	2.2	2.9	23	9

¹ Estimated population

² Projected population

Source: Wilbur Smith Associates, 1999

To continue to provide a level of service in the future that equals or exceeds that provided today, the Police Department identified the following needs:

- New Police/Court complex;
- Maintain the number of personnel to meet or exceed the standards established in Uniform Crime Report;
- Increase in the number of department vehicles proportionate to personnel growth;
- Modernized communication systems to incorporate mobile data terminals; and,
- Enhance existing community policing programs.

Fire Department

Based on a survey conducted by the National Fire Protection Association (NFPA) in 1997, for cities with a population between 25,000 and 49,999 inhabitants, the median rate of career and volunteer fire fighters per 1,000 people by region (south) is 1.50 and 1.10, respectively. As displayed in the table on Fire Department staffing needs, the City currently maintains a philosophy that is different from the NFPA rates for the ratio of career versus volunteer fire fighters. La Porte maintains more volunteer and less career fire fighters than similar cities, the result of which generally balances out in terms of the overall personnel needs of the Department. In total, La Porte has more manpower available than similar sized cities. The City may consider adding more career fire personnel in the future as the city continues to develop and increase in total population.

Year	Population	Career Fire Fighters Needed	Volunteer Fire Fighters Needed	Rate / 1,000 Inhabitants		Additional Staffing	
				Career	Volunteer	Career	Volunteer
1999	32,162 ¹	48	35	1.50	1.10	35	(45)
2005	35,213 ²	53	39	1.50	1.10	40	(41)
2010	37,464 ²	56	41	1.50	1.10	43	(39)
2015	39,990 ²	60	44	1.50	1.10	47	(36)
2020	42,684 ²	64	47	1.50	1.10	51	(33)

¹ Estimated population

² Projected population

Source: Wilbur Smith Associates, 1999

Library Services

The Edith Wilson Public Library, owned and maintained by the City, has 40,000 volumes, a weekly visitor count of 1,500 persons and average monthly checkouts ranging up to 8,000 volumes during the summer months.

In the near future a new library will be built which will be approximately 20,000 square feet in size and will house 100,000 to 120,000 traditional library materials including books, compact discs, videocassettes, books on tape, magazines and newspapers, and computers for public use. The new library building will be owned and maintained by the City of La Porte, however the Harris County Public Library System will supply staff, some equipment, collection materials, and supplies necessary to manage a branch library.

Community Facilities Goals:

- Maintain adequate provision of police services and continue to fulfill the mission of the Police Department.
- Maintain an excellent level of fire safety services provisions and continue to fulfill the mission of the Fire Department.
- Support the Edith Wilson Public Library to maintain its growth and utilization and continue to provide quality educational services.
- Provide adequate administrative building space for the delivery of quality services to the public.
- Assist in the provision of adequate health care facilities and services to the citizens of La Porte.

Public Safety

The purpose of the Public Safety Element of La Porte's Comprehensive Plan Update is to provide for a safe and secure living environment for the community's residents as well as a safe destination for visitors to the city. The Public Safety Element serves to highlight the highest-priority safety concerns of the community while focusing on emergency planning and response needs in La Porte. Given its coastal location and proximity to the major industrial areas of east Harris County, hurricane preparedness and disaster planning are key concerns of city officials and residents.

Public Safety Goals:

- Maximize public safety and protection of citizens during and after emergencies.
- Provide for key public services during emergencies.

Key policies include:

- Continuously monitor the effectiveness of emergency warning systems.
- Use all available means to make citizens aware of potential hazards and emergency situations, emergency plans and procedures, and the information available for personal emergency planning and damage prevention.
- Ensure that secure accommodations are available for inevitable shelter needs while focusing on evacuation of most residents to shelters farther inland.
- Maintain basic public safety services that are adequately funded and staffed.
- Consider hurricane hazard reduction a high priority in future development, redevelopment, and infrastructure provision.
- Continue to provide adequate resources to the appropriate agencies and departments to sustain an ongoing education and training program for mass medical emergencies.

RESIDENTIAL DEVELOPMENT

Neighborhoods are one of La Porte's greatest assets as they form a foundation for a sound quality of life. The City is made up of several distinct neighborhood areas, each with somewhat different physical characteristics such as the age of housing, street configuration, and the sizes of structures and lots. Much of the City's overall image and identity is due to the unique character of its neighborhoods, and these distinguishing features should therefore be preserved. Neighborhoods that are safe, well maintained and have character will maintain property values and thus maintain a sound neighborhood environment and a stable residential tax base.

The attractive appearance and environmental quality of existing and future low-density residential neighborhoods should be protected and improvements made where necessary to maintain the value of properties and enhance the quality of life. It is important as the city continues to develop that the integrity of these neighborhoods is preserved and the value and enjoyment of property is maintained and enhanced.

Goals for residential development:

- Consider programs to revitalize and rehabilitate existing housing where needed.
- Meet the future housing needs by providing for a variety of housing options.
- Encourage the rehabilitation or replacement of substandard housing.
- Promote a standard of home ownership encouraging well-maintained residential properties.
- Preserve the integrity of existing neighborhoods and create livable and safe neighborhood environments.
- Protect the attractive appearance and environmental quality of existing neighborhoods and make necessary improvements to maintain the value of properties and enhance the quality of life.

Neighborhood protection provisions include:

- Increased building and parking lot setbacks of adjacent nonresidential uses;
- Increased lot sizes of adjacent nonresidential land uses;
- Increased lot depths of residential neighborhoods when adjacent to nonresidential development;
- Perimeter landscaping and fencing for all residential subdivisions, or nonresidential developments when adjacent to existing residential development;
- Platted open space/buffer easements;
- Limitations on nonresidential building height when adjacent to residential use, or increased setbacks equal to twice the height of the nonresidential building.
- Decorative building materials on rear elevations of nonresidential buildings;
- Screening of mechanical equipment and service areas;
- Building orientation to lessen the visual impact on residential areas;
- Restrict direct access between residential and nonresidential developments; and,
- Utilize planned unit development provisions to encourage innovative and imaginative site design to minimize adverse impacts on adjacent properties.

BEAUTIFICATION AND CONSERVATION

Citizens have expressed great interest for enhancing the visual appearance of La Porte and the redevelopment and reinvestment in Downtown, along major corridors, and in nonresidential areas. Through public involvement it is apparent that citizens visualize attractive shopping centers, livable neighborhoods, landscaped roadways, pleasant places to walk, and an enhanced quality of life. They want successful shopping areas that appeal to shoppers. They see the opportunities in the downtown to create a destination that combines a lively entertainment district in a historically significant area, retail stores interspersed with restaurants and professional offices and a blend of residential units as well.

Goals for Beautification:

- Improve the community character to make it a more desirable place to live, work, and visit.
- Improve the aesthetic visual environment through enhancement of site design, signage, roadways, parking areas, open space, and landscaping.
- Invest in Downtown to establish a vibrant mix of places to work, live, and visit, with shops, restaurants, entertainment, and a variety of dwelling units.

Downtown La Porte

To create an attractive, interesting place where citizens and visitors want to shop and be entertained, there are several issues to be addressed including creating a mixed use environment, accessibility, parking, aesthetics, and pedestrian orientation.

Mixed Use - Elements that will help generate interest and patronage include a destination restaurant, family spots such as an ice cream parlor, entertainment venues such as a community theater, a variety of unique retail shops, residential units, and defined open space for parks and recreational activities and downtown festivals and special events.

Access - A top priority should be improvement of street conditions throughout Downtown and the surrounding area. Streets should be in good condition and curbs and gutters should be installed to adequately drain the streets and prevent flooding.

Another significant asset is distinct signage that conveys the character of the district, which will assist shoppers to easily find their destination while helping to alleviate confusion for visitors.

Aesthetics - A business district is largely characterized by its physical appearance. Factors influencing the appearance include architecture, facade maintenance, gateways, signage, landscaping, open space, street furniture, and lighting. If an area is perceived as depressed, underutilized, or unsafe, it will typically not enjoy the activity necessary to revitalize it. If Downtown La Porte is highly active, aesthetically attractive, and safe, people will enjoy spending time in the area.

Parking - Adequate parking is essential to the long-term success of downtown. To determine the supply necessary to meet the parking demand, an area wide parking study is recommended to identify the existing conditions, inventory the availability of both on- and off-street parking spaces, identify existing and future parking needs and options for meeting the needs, and preparing a downtown parking plan and program.

Pedestrian Friendliness - The purpose of a pedestrian friendly Downtown is to encourage people to get out of their cars and interact with other people. Downtown may be considered pedestrian friendly when a person desires to visit the district and complete their business on foot. A design theme should be implemented throughout Downtown to create a unifying identity. Corners can be enhanced for pedestrians to facilitate crossing streets by creating extensions, which shorten the distance making it easier and safer to cross the street.



REDEVELOPMENT STRATEGY

Urban redevelopment efforts require cooperative action to encourage new and sustained private investment and to provide supporting rehabilitation of public infrastructure. A key part of the process is determining what strategic actions the community should take to achieve its redevelopment goals and objectives. Successful redevelopment will often require cooperation and coordination between agencies at different levels of government as well as non-profit community organizations. This should include coordination of physical improvements with social service programs, which aim to enhance the health and economic capacity of residents in targeted neighborhoods.

Redevelopment Goals:

- Stabilize and improve the quality of neighborhoods and other areas in decline by attracting renewed private investment activity.
- Revitalize the City's historic downtown area.

Historic Downtown Area

La Porte's historic downtown area along Main Street is no longer its primary commercial center. However, it is an area that is still valued by residents, as indicated during the comprehensive planning process. Improvements can be made to the physical appearance and functionality of the downtown area that will have a significant impact.

An initial step that the City can take in the downtown area is to conduct an inventory of existing building conditions. Once this information is assembled, the City can determine which blocks have a disproportionate share of deteriorated buildings and where rehabilitation needs are the greatest.

Older Neighborhoods

The City's 1984 Comprehensive Plan identified the neighborhoods and commercial areas south of Barbour's Cut Boulevard as concerns for future planning because of deterioration that was resulting from an influx of industrial and storage-type facilities. These northside neighborhoods are still targets for redevelopment as are areas farther south along the La Porte bayfront east of Broadway.

Bayfront Area

The 1984 Comprehensive Plan referred to the La Porte bayfront as the City's "forgotten" area even though it had the potential to become a principal attraction. "Old La Porte" thrived early in this century due to the popularity of Sylvan Beach Park, with visitors flocking here from across the region. However La Porte no longer has a "city by the sea" atmosphere and visitors might not even be aware of the bay's proximity since the bayfront has virtually no commercial or retail activity. The Pavilion at Sylvan Beach is the only use approaching a commercial-type operation along the bay, and the only recent residential development is in southern La Porte. Enhancement and promotion of Sylvan Beach Park is seen as the key to any substantial redevelopment of the bayfront area, especially if La Porte hopes to compete with the Clear Lake area in attracting development related to the boating recreation industry. Other commercial and recreational uses could be encouraged to increase the amount of activity along La Porte's waterfront. Aside from Sylvan Beach, any other development approach in this area would require aggressive land assembly efforts by the City.

IMPLEMENTATION

Planning is a continuous process. As such, it is important to realize that the La Porte Comprehensive Plan Update is by no means an end in itself. In fact, standing alone it is merely a source of information on existing conditions and future desires, capable of accomplishing very little. A Comprehensive Plan must be constantly scrutinized to ensure that its goals, objectives, policies, and recommended actions continue to reflect changing community needs and attitudes. Likewise, great care should be taken to ensure that its policies are continually reflected in the La Porte 2020 Land Use Plan, which is the general plan for land use and development for the City.

The essence of the Comprehensive Plan is an implementation program that includes specific program recommendations and actions addressing each of the plan elements. The products of the implementation program include a series of specific implementation actions for each element of the plan, a schedule of capital improvement projects, and implementation tools such as the zoning ordinance, subdivision regulations, and other development-related ordinances.

Circumstances will continue to change in the future, and the La Porte Comprehensive Plan Update will require modifications and refinements to be kept up-to-date and current. Some of its proposals will be found unworkable and other solutions will continue to emerge. Needed refinements and changes should be carefully noted and thoroughly considered as part of **Periodic Plan Updates** and **Major Plan Revisions**. As changes occur, however, **La Porte's Vision** should remain the central theme and provide a unifying element. The plan's importance lies in the commitment of citizens to agree on La Porte's purposes for the future, and to apply that consensus in continuing efforts that focus on the betterment of their community.



Perhaps the most important method of implementing La Porte's Comprehensive Plan comes from a day-to-day commitment by elected and appointed officials, City staff members, and citizens of La Porte. The Comprehensive Plan Update must be perceived as a useful and capable tool in directing the City's future. The La Porte 2020 Land Use Plan; La Porte Thoroughfare Plan; General Parks and Recreation System Plan; and previous Water, Wastewater, and Storm Drainage Plans should be displayed and available for ready reference by public officials, City staff, and citizens. The Comprehensive Plan should continually be referenced in planning studies and zoning case reports as well as informal discussion situations. It is this high visibility that will make the plan successful, dynamic, and a powerful tool for guiding La Porte's future growth and development.

Implementation Goals:

- The City shall be accountable to its citizens for meeting the goals, objectives, and policies set forth in this and future comprehensive plans.
- Establish and maintain strong citizen and organizational support of the Comprehensive Plan to ensure continued updating and implementation.
- Implement and annually update a multi-year Capital Improvements Program (CIP).
- Develop alternatives to finance the construction of infrastructure extensions supporting new development.
- Revise existing ordinances and adopt new ordinances as necessary to implement the Comprehensive Plan.

City of La Porte
Consolidated Summary of All Funds

	Balance 09/30/06	FY 06-07 Revenues	FY 06-07 Expenses	Balance 09/30/07
Governmental Fund Types:				
General Fund	9,634,199	28,163,288	28,245,299	9,552,188
Grant Fund	374,900	347,491	347,491	374,900
Hotel/Motel Occupancy Tax	336,927	334,500	454,346	217,081
Community Investment	634,075	180,809	138,000	676,884
Section 4B Sales Tax	3,788,056	1,340,886	832,180	4,296,762
Tax Increment Reinvestment	171,304	46,280	36,720	180,864
	<hr/>	<hr/>	<hr/>	<hr/>
Total Governmental Types	14,939,461	30,413,254	30,054,036	15,298,679
Enterprise:				
Utility	42,176	7,503,541	6,798,512	747,205
Sylvan Beach	129,038	208,360	208,360	129,038
Airport	337,875	45,228	190,248	192,855
La Porte Area Water Authority	1,687,721	1,344,916	1,631,110	1,401,527
Golf Course	(57,847)	1,193,500	1,193,500	(57,847)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Enterprise	2,138,963	10,295,545	10,021,730	2,412,778
Internal Service				
Motor Pool	2,016,511	1,853,966	1,457,154	2,413,323
Insurance Fund	847,924	4,478,020	4,376,091	949,853
Technology Fund	869,776	1,051,699	1,289,149	632,326
	<hr/>	<hr/>	<hr/>	<hr/>
Total Internal Service	3,734,211	7,383,685	7,122,394	3,995,502
Capital Improvement:				
General	290,392	245,000	402,950	132,442
Utility	1,722,152	644,070	1,230,000	1,136,222
Sewer Rehabilitation	31,400	315,000	330,000	16,400
1998 GO Bond Fund	-	6,000	6,000	-
2000 GO Bond Fund	174,607	-	170,000	4,607
2002 GO Bond Fund	(23,621)	24,000	-	379
2004 C/O Bond Fund	1,268,081	50,000	-	1,318,081
2005 C/O Bond Fund	802,453	20,000	675,000	147,453
2005 GO Bond Fund	457,947	50,000	459,400	48,547
2006 C/O Bond Fund	161,903	100,000	260,000	1,903
2006 GO Bond Fund	4,000	12,000	-	16,000
Other Infrastructure	657,819	41,500	-	699,319
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Improvement	5,547,133	1,507,570	3,533,350	3,521,353
Debt Service:				
General	1,702,319	2,697,580	2,798,294	1,601,605
Utility	1,111,540	50,000	494,328	667,212
La Porte Area Water Authority	-	760,700	760,700	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Debt Service	2,813,859	3,508,280	4,053,322	2,268,817
Total All Funds	29,173,627	53,108,334	54,784,832	27,497,129



ORDINANCE NO. 06-2918

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2006 THROUGH SEPTEMBER 30, 2007; FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF SAID BUDGET; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

WHEREAS, the Charter of the City of La Porte, Texas, and the Statutes of the State of Texas, require that an annual budget be prepared and presented to the City Council of the City of La Porte, Texas, prior to the beginning of the fiscal year of said City, and that a public hearing be held prior to the adoption of said Budget; and

WHEREAS, the Budget for the fiscal year October 1, 2006, through September 30, 2007, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 24, 2006, and a public hearing scheduled for September 11, 2006 was duly advertised and held.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA PORTE:

SECTION 1: That the Budget for the City of La Porte, Texas, now before the said City Council for consideration, a complete copy of which is on file with the City Secretary and attached hereto by reference as Exhibit "A", is hereby adopted as the Budget for the said City of La Porte, Texas, for the period of October 1, 2006, through September 30, 2007.

SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

SECTION 3: The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

SECTION 4: This Ordinance shall be in effect from and after its passage and approval.

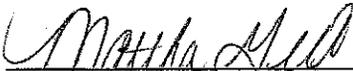
PASSED AND APPROVED this the 11th day of September, 2006.

CITY OF LA PORTE, TEXAS



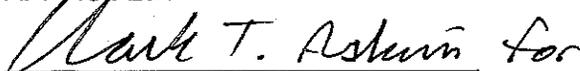
Alton Porter, Mayor

ATTEST:



Martha Gillett, City Secretary

APPROVED:



Knox Askins, City Attorney

Knox Askins
43

Approved for City Council Agenda

Debra B. Feazelle

Debra B. Feazelle, City Manager

9-6-06

Date

RESOLUTION NO. 06- 19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2006 APPRAISAL ROLL OF THE HARRIS COUNTY APPRAISAL DISTRICT.

WHEREAS, the Harris County Appraisal District has submitted to the City Council of the City of La Porte, for approval, the 2006 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2006 appraisal roll with the amounts shown therein should be adopted;

WHEREAS, the Harris County Appraisal District has certified to the City Council that there was situated in the City of La Porte, as of January 1, 2006, property with a total appraised value of \$1,924,480,110 and a total taxable value of \$1,546,206,563.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$3,652,800 as of January 1, 2006;

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA PORTE, THAT:

Section 1. the 2006 taxable roll in the amount of \$1,546,206,563, as submitted by the Harris County Appraisal District is hereby adopted;

Section 2. the City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the offices of City of La Porte for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this resolution and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

PASSED AND APPROVED this the 11th day of Sept, 2006.

CITY OF LA PORTE, TEXAS
Alton E. Porter
Alton Porter, Mayor

ATTEST:

Martha Gillett
Martha Gillett, City Secretary

APPROVED:

Knox T. Askins
Knox Askins, City Attorney *for Knox W. Askins*

ORDINANCE NO. 06-2919

AN ORDINANCE LEVYING TAXES UPON TAXABLE PROPERTY LOCATED WITHIN AND SUBJECT TO TAXATION IN THE CITY OF LA PORTE, TEXAS; MAKING APPROPRIATIONS FOR SUPPORT, MAINTENANCE, AND IMPROVEMENT OF THE CITY GOVERNMENT OF SAID CITY OF LA PORTE; FINDING THAT ALL REQUIRED NOTICES HAVE BEEN PUBLISHED AND ALL REQUIRED HEARINGS HELD; CONTAINING A REPEALING CLAUSE; CONTAINING A SEVERABILITY CLAUSE; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA PORTE

Section 1. That there is hereby levied for the fiscal year beginning October 1, 2006, and ending September 30, 2007, on all real property situated and all personal property owned within the taxable limits of the said City of La Porte, on the first day of January, 2007, except so much as may be exempt under the constitution and laws of the United States, this State, and the City of La Porte, the following taxes:

- (1) An Ad Valorem Tax of and at the rate of sixty-one cents (\$.611) on the one hundred dollars (\$100.00) cash value thereof, estimated in lawful currency of the United States for the current expenses for the support, maintenance, and improvement of the City Government of said City of La Porte; and
- (2) An Ad Valorem Tax of and at the rate of nine cents (\$.099) on the one hundred dollars (\$100.00) cash value thereof, estimated in lawful currency of the United States, to pay current interest on and provide one year's sinking fund and to pay all of the Principal and Interest accruing on all outstanding general obligation bonds and certificates of obligation lawfully issued by the City of La Porte.

That this provides the sum of total Ad Valorem tax at the rate of seventy-one cents (\$.71) on the one hundred dollars (\$100.00) cash value thereof, estimated in lawful currency of the United States.

Section 2. All property upon which a rate of taxation is hereinabove levied shall be assessed on a ratio of one hundred percent (100%) of the estimated market value thereof.

Section 3. That the sums hereinafter accruing and collected from the hereinabove taxes so levied be and the same are hereby appropriated for the support, maintenance, and improvement of the City Government of the City of La Porte.

Section 4. The City Council officially finds, determines, recites and declares that all notices required by law have been published, and that a public hearing as required by law was duly called and held, and that all matters prerequisite to the establishment and levy of an ad valorem tax have been accomplished, all as required by the laws of the State of Texas, and the Home Rule Charter of the City of La Porte.

Section 5. If any section, sentence, phrase, clause, or any part of any section, sentence, phrase, or clause, of this Ordinance shall, for any reason, be held invalid, such invalidity shall not affect the remaining portions of this Ordinance, and it is hereby declared to be the intention of this City Council to have passed each section, sentence, phrase, or clause, or part thereof, irrespective of the fact that any other section, sentence, phrase, or clause, or part thereof, may be declared invalid.

Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

Section 7. The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place, and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required.

Section 8. This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 11th day of SEPT, 2006.

CITY OF LA PORTE, TEXAS

Alton C. Porter

Alton Porter, Mayor

ATTEST:

Martha Gillett
Martha Gillett, City Secretary

APPROVED:

Knox T. Askins for
Knox Askins, City Attorney
Knox W. Askins

WATER AND SEWER RATES

The following are excerpts from the City of La Porte's Code of Ordinances and relate to charges for water and sewer services.

RATES FOR WATER SERVICE

The following rates shall be applicable for water purchased from the City of La Porte computed on a monthly basis:

A. Residential Use:

A minimum charge, per month, shall be \$7.95.

B. Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water:

A minimum charge per month, shall be \$5.35 per living unit.

C. Commercial and Industrial Use:

A minimum charge per month shall be made in accordance with the size of the meter utilized to measure service to the customer in accordance with the following schedules:

3/4" meter, or smaller meter	\$ 9.35
1" meter:	\$ 12.85
1 1/2" meter:	\$ 22.75
2" meter:	\$ 36.65
3" meter:	\$ 76.35
4" meter:	\$131.85
6" meter:	\$290.60
8" meter, or larger:	\$512.80

D. Volume Charges;

(1) Each minimum bill of residential, commercial, and industrial shall include 2,000 gallons of water per month.

(2) Each minimum bill of Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall include 2,000 gallons of water per unit per month.

(3) Each additional 1,000 gallons used by a customer each month shall be charged in accordance with the following schedule:

For the next additional 8,000 gallons exceeding 2,000 gallons:

\$2.98 per 1,000 gallons.

For the next additional 15,000 gallons exceeding 10,000 gallons:

\$3.28 per 1,000 gallons.
Each additional 1,000 gallons consumed exceeding 25,000 gallons:

\$3.77 per 1,000 gallons.

- (4) The volume charge to commercial and industrial shall be in accordance with the schedule in (3).
- (5) The volume charge to Apartment Units, Duplex Units, Individual Mobile Home Units in Mobile Home Parks, with units not individually metered for water, shall be in accordance with the above schedule in (3) after the usage of the amount of water exceeds the number of units billed times 2,000 gallons each month.

RATES FOR SEWER SERVICES

The following rates shall be applicable for sewage treatment by the City of La Porte computed on a monthly basis;

A. Residential Use:

A minimum charge, per month, shall be \$8.25.

B. Apartment Units, Duplex Units, Individual Mobile Homes In Mobile Home Parks, with units not individually metered for water:

A minimum charge per month, shall be \$5.75 per living unit.

C. Commercial and Industrial Use:

A minimum charge per month shall be made in accordance with the size of the meter utilized to measure service to the customer in accordance with the following schedules:

3/4" meter, or smaller meter	\$ 16.95
1" meter:	\$ 25.95
1 1/2" meter:	\$ 50.95
2" meter:	\$ 85.95
3" meter:	\$186.95
4" meter, or larger:	\$326.95

D. Volume Charges:

- (1) Since sewer discharge is not metered, all volume charges shall be based on the total water volume charged to the customer.
- (2) Each minimum bill of residential, commercial, and industrial shall include 2,000 gallons of sewage discharge treated each month.
- (3) Each minimum bill of Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall include 2,000 gallons of sewage discharge treated per unit each month per unit.
- (4) Each additional 1,000 gallons treated for a customer each month shall be charged in

accordance with the following schedule:

Residential: \$3.00 per 1,000 gallons.

Commercial and Industrial: \$3.00 per 1,000 gallons.

Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water: \$3.00 per 1,000 gallons.

(5) Computation of Volume based on water purchased:

Residential:

The volume of sewage treated shall be based on 85% of the resident's water volume billed each month. However, the maximum residential charge will be limited to \$35.00 in any given month.

Commercial and Industrial:

The volume of sewage treated will be based upon 85% of the monthly water consumption.

Multi-Units:

The volume charge to Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall be based on 85% of the amount of water billed each month.

**CITY OF LA PORTE
ANALYSIS OF AD VALOREM TAX
PROPERTY VALUATIONS
AND LEVIES AND COLLECTIONS**

Fiscal Year	Total Assessment	Tax Rate	Assessed Levy	Total Current Taxes Collected	Percentage of Levy Collected
95-96	1,109,106,620	0.71	7,874,657	7,693,553	97.7%
96-97	1,170,558,169	0.71	8,310,963	8,100,624	97.5%
97-98	1,211,074,930	0.71	8,598,632	8,437,322	98.1%
98-99	1,259,074,366	0.71	8,939,428	8,795,498	98.4%
99-00	1,292,350,563	0.71	9,175,689	9,006,072	98.2%
00-01	1,422,827,324	0.71	10,102,074	9,831,981	97.3%
01-02	1,504,662,254	0.71	10,683,102	10,515,098	98.4%
02-03	1,512,683,239	0.71	10,740,051	10,539,796	98.1%
03-04	1,560,460,910	0.71	11,078,891	10,924,697	98.6%
04-05	1,634,889,155	0.71	11,607,713	11,451,693	98.7%
05-06	1,695,166,622	0.71	12,035,686	11,759,770	97.7%

Assessment basis for all years is 100%

**CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2006-2007**

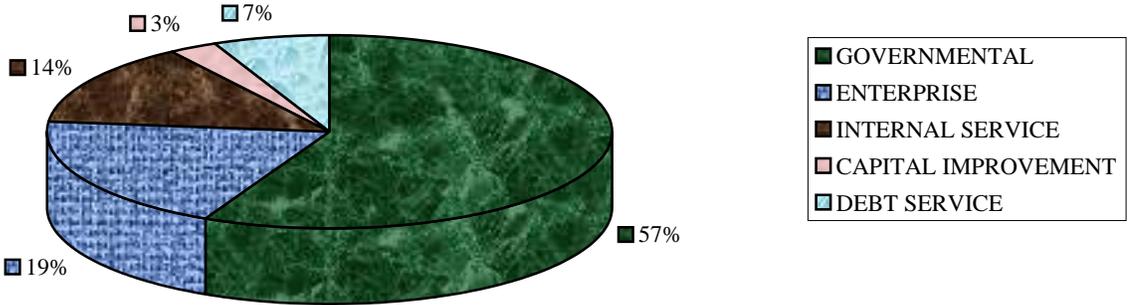
Appraised Valuation (100% Market)	1,925,229,855
Less Exemptions	379,023,292
Total Assessed (Taxable) Value	1,546,206,563
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	10,978,067
Estimated Collection Rate	98.5%
Estimated Tax Collections	10,813,395
Allocated to General Fund (Rate of .611)	9,305,612
Allocated to Debt Service (Rate of .099)	1,507,783

City of La Porte
Consolidated Statement
Revenues and Expenditures by Category
ALL FUNDS

	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
REVENUES				
General Property Taxes	11,787,495	11,514,169	12,037,673	12,566,823
Franchise Taxes	1,885,800	1,890,680	1,957,237	2,045,134
Sales Taxes	3,166,900	3,352,500	3,583,649	3,652,158
Industrial Payments	7,062,552	6,667,059	7,636,465	7,011,066
Other Taxes	293,079	280,000	316,883	354,780
License & Permits	534,643	368,730	603,917	447,880
Fines & Forfeits	780,630	676,446	804,850	810,505
Charges for Services	6,653,256	7,195,044	7,666,685	7,278,789
Parks & Recreation	226,054	287,175	205,042	244,582
Recreation & Fitness	268,539	274,000	260,537	276,500
Employee Health Services	2,633,974	3,120,930	3,095,221	3,532,172
Water Revenue	4,503,710	4,791,452	5,050,898	5,425,092
Wastewater Revenue	2,591,407	2,863,470	2,886,466	3,369,861
Intergovernmental	2,793,616	2,816,431	1,300,767	290,150
Miscellaneous	158,318	69,030	166,549	36,000
Other Financing Sources	17,030,683	10,358,293	10,483,293	847,274
Operating Transfers - In	5,625,780	2,862,774	8,212,139	3,213,413
Interest Income	885,301	825,290	1,770,151	1,706,155
TOTAL REVENUE ALL FUNDS	68,881,737	60,213,473	68,038,422	53,108,334
	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
EXPENDITURES				
Personal Services	22,205,970	22,840,073	21,661,684	23,006,243
Supplies	1,932,680	2,090,143	2,066,157	2,123,624
Services and Charges	13,648,691	16,900,281	14,878,547	17,744,020
Capital Outlay	10,945,493	16,975,916	31,737,616	4,644,210
Debt Service	3,791,042	3,344,102	3,486,183	4,053,322
Operating Transfers - Out	5,625,780	2,862,774	5,282,139	3,213,413
TOTAL EXPENDITURES ALL FUNDS	58,149,657	65,013,289	79,112,326	54,784,832

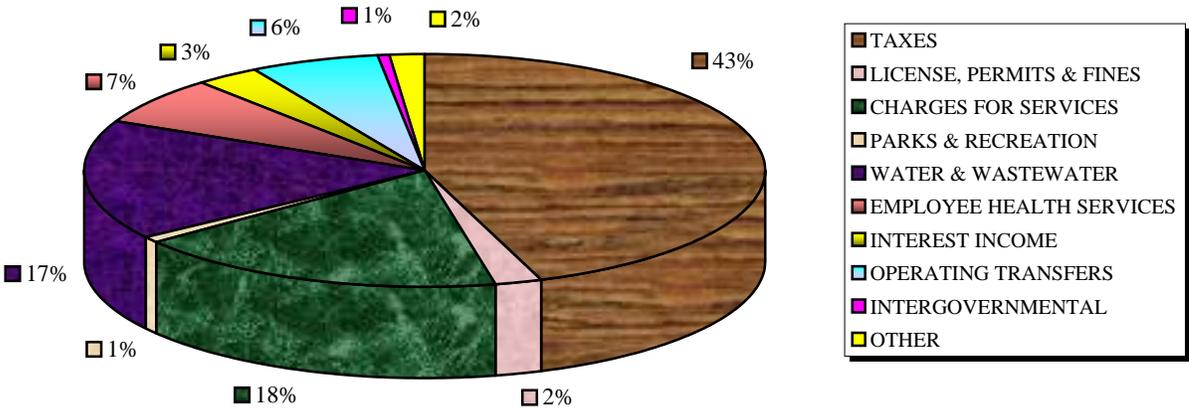
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE FISCAL YEAR 2006-2007



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2006-07

ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2006-07



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2006-07

City of La Porte
Consolidated Statement of Revenues
All Funds

Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
General Property Taxes	11,787,495	11,514,169	12,037,673	12,566,823
Franchise Fees	1,885,800	1,890,680	1,957,237	2,045,134
Sales Taxes	3,166,900	3,352,500	3,583,649	3,652,158
Industrial Payments	7,062,552	6,667,059	7,636,465	7,011,066
Other Taxes	293,079	280,000	316,883	354,780
License & Permits	534,643	368,730	603,917	447,880
Fines & Forfeits	780,630	676,446	804,850	810,505
Charges for Services	6,653,256	7,195,044	7,666,685	7,278,789
Parks & Recreation	226,054	287,175	205,042	244,582
Recreation & Fitness Center	268,539	274,000	260,537	276,500
Employee Health Service	2,633,974	3,120,930	3,095,221	3,532,172
Water Revenue	4,503,710	4,791,452	5,050,898	5,425,092
Wastewater Revenue	2,591,407	2,863,470	2,886,466	3,369,861
Intergovernmental	2,793,616	2,816,431	1,300,767	290,150
Miscellaneous	158,318	69,030	166,549	36,000
Operating Transfers	5,625,780	2,862,774	8,212,139	3,213,413
Other Financing Sources	443,783	858,293	858,293	847,274
Bond Proceeds	16,586,900	9,500,000	9,625,000	-
Interest	885,301	825,290	1,770,151	1,706,155
	<u>68,881,737</u>	<u>60,213,473</u>	<u>68,038,422</u>	<u>53,108,334</u>
Grand Total All Revenue	<u><u>68,881,737</u></u>	<u><u>60,213,473</u></u>	<u><u>68,038,422</u></u>	<u><u>53,108,334</u></u>

**City of La Porte
Revenue Projection Rationale
For Year 2006-07**

The City of La Porte records and tracks revenues in more than 100 individual line item accounts. As with most organizations, 10% of the revenue accounts will generate approximately 90% of the revenue. Because of the importance of the largest accounts, detailed explanations of their projections are discussed below. The remaining accounts (representing 10% of total revenues) are projected using available information. The primary projection method is to analyze historical activity and adjust for estimated future activity.

It is the City of La Porte's policy to remain conservative on all estimates made in regard to the collection of revenues. This philosophy prevents us from having to make major adjustments during the year because revenues were based on overly optimistic assumptions.

General Fund

The top six revenue accounts, representing 87% of total General Fund revenues, are presented below in order of the amount of revenue received.

Ad Valorem Taxes - The major component that determines the projected revenue in this category is the proposed net taxable value of all real and personal property located within the City. Our projection of Ad Valorem revenue indicates an 8.9% increase over the FY 2005-06 projection. This increase is attributed to growth in the tax base caused by increases in appraised values and new construction.

In Lieu of Taxes - Another major revenue source that is derived through the taxation process is the collection of In Lieu of Taxes. These payments are made by companies located in the City's two industrial zones. The City enters into a contract with each company. This year's estimate includes an overall increase of 4.6%. This increase is largely attributable to higher values and inventories at the various facilities. The in lieu of taxes revenues are now distributed 97.5% to the General Fund and 2.5% to Community Investment Fund.

Sales Tax - The City receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. An 8.9% increase over the prior year budget is forecasted for the new fiscal year, which can be attributed to higher economic activity for businesses located in the City of La Porte.

Franchise Fees - The City receives franchise fees from utility companies as compensation for the use of right-of-ways. Revenues from natural gas, electric power, telephone and cable television are projected to increase by 8.3% for the new fiscal year.

Residential Solid Waste - This revenue is derived from services provided by the City for trash pick up in the City's residential area. This revenue is very easy to project because of the constant population and constant rates. Additionally, weather and other outside factors do not affect this revenue source. This revenue stream is expected to remain steady this year. The FY 2005-06 year was the final year of a three year phase-in to increase garbage rates.

Interest Income - This revenue source is calculated based on estimated cash collections and disbursements. The estimated cash flow is then multiplied by the estimated interest rates expected in the new year. Our fiscal year 2006-07 income estimate is based on a 4.5% interest rate.

City of La Porte
Revenue Projection Rationale, Continued
For Year 2006-07

Proprietary Funds

Water and Sewer Revenue - These two revenue accounts represent 92.5% of total **Utility Fund** revenues. Water Revenue represents proceeds from the sale of potable water to the City of La Porte's residential and commercial customers. Sewer revenue represents proceeds from the receipt and treatment of sanitary sewage. Both of these revenue sources are dependent on seasonal factors such as rainfall.

Charges for Services account for 83% of total revenues in the **Sylvan Beach Fund**. This includes rental of the Sylvan Beach Pavilion, as well as concession and caterer commissions.

Rental of Space accounts for 72.4% of **Airport Fund** revenue. We expect this revenue stream to remain constant.

Charges for Services account for 92.5% of total revenues in the **Golf Course Fund**. This includes green fees, cart rentals, tournament and membership fees, and all other related charges for use of the Bay Forest Golf Course. Golf Course revenues are expected to decrease by \$62,135, or 5%, due to decreases in activity at the golf course.

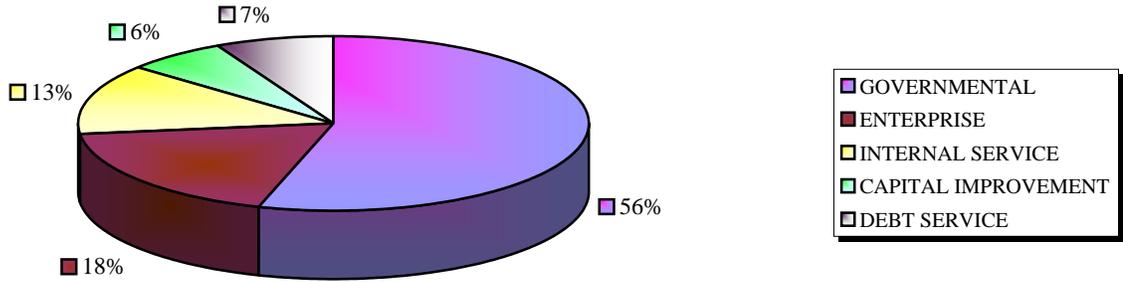
Charges for Services represent 95.3% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to decrease by \$27,221, or 1.5%.

Charges to Departments represent 66.5% of total **Insurance Fund** revenues this year. Revenues are expected to increase \$490,543, or 12.3%. This increase is a direct result of increased charges to operating departments. These charges are based on anticipated costs of providing health insurance to City employees and retirees. Historical data is used, and based on these estimates, a significant increase was built into this budget. Cities throughout the state are facing 40-50% increases in their rates this year.

Charges for Services represent 92% of total **Technology Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing computers of all types to City Departments. Historical data is used to determine estimates of maintenance, repair and replacement for computers. Leasing rather than replacing certain equipment has resulted in lower lease fees for the upcoming year.

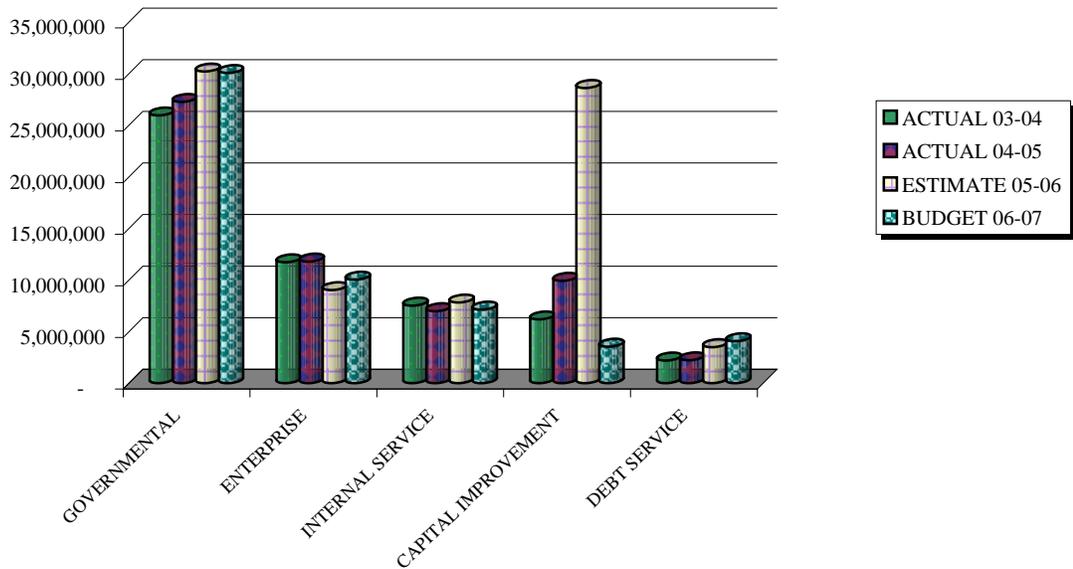
APPROPRIATION BY FUND

FISCAL YEAR 2006-2007



THIS GRAPH ILLUSTRATES APPROPRIATIONS FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2006-07.

FOUR YEAR COMPARISON



THIS GRAPH ILLUSTRATES A FOUR YEAR COMPARISON OF APPROPRIATIONS, FOR ALL FUNDS, BY FUND TYPE.

**City Of La Porte
Appropriation by Fund**

	Adopted 2003-04	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07
Governmental Fund Types				
General	25,321,922	25,397,585	25,987,077	28,245,299
Grant Fund	-	206,871	2,793,931	347,491
Hotel/Motel	224,100	336,750	334,280	454,346
Economic Development	120,000	120,000	190,000	138,000
La Porte Development Corp	1,715,000	280,050	740,060	832,180
Tax Increment Reinvestment	30,000	33,000	36,000	36,720
Total Governmental Types	27,411,022	26,374,256	30,081,348	30,054,036
Enterprise Funds				
Utility	6,957,144	7,083,190	6,774,071	6,798,512
Sylvan Beach Pavilion	213,687	207,741	208,683	208,360
Airport	31,173	31,080	31,443	190,248
La Porte Area Water Authority	1,071,024	1,012,940	1,693,956	1,631,110
Golf Course	1,281,456	1,171,206	1,240,740	1,193,500
Total Enterprise	9,554,484	9,506,157	9,948,893	10,021,730
Internal Service Funds				
Motor Pool	1,827,746	1,989,806	1,661,304	1,457,154
Insurance Fund	4,453,443	4,345,783	4,017,103	4,376,091
Technology Fund	1,157,693	988,087	956,611	1,289,149
Total Internal Service	7,438,882	7,323,676	6,635,018	7,122,394
Capital Improvement Funds				
General CIP	2,052,977	405,296	433,500	402,950
Utility CIP	1,620,000	1,345,000	715,000	1,230,000
Sewer Rehabilitation CIP	400,000	350,000	330,000	330,000
Sylvan Beach CIP	-	40,750	-	-
Airport CIP	30,000	40,000	210,000	-
Other Infrastructure	125,000	-	705,000	-
1998 GO Bond CIP	217,291	151,953	1,207,639	6,000
2000 CO Bond CIP	-	-	-	-
2000 GO Bond CIP	950,000	165,000	1,160,000	170,000
2002 GO Bond CIP	120,000	-	732,789	-
2004 CO Bond CIP	6,300,000	-	10,000	-
2005 CO Bond CIP	-	-	1,800,000	675,000
2005 GO Bond CIP	-	-	7,700,000	459,400
2006 CO Bond CIP	-	-	-	260,000
Total Capital Improvement	11,815,268	2,497,999	15,003,928	3,533,350
Debt Service Funds				
General Debt Service	2,189,834	1,951,586	2,190,671	2,798,294
Utility Debt Service	651,292	608,162	381,712	494,328
LPWA Debt Service	780,306	771,588	771,719	760,700
Total Debt Service	3,621,432	3,331,336	3,344,102	4,053,322
Total Adopted Budget	59,841,088	49,033,424	65,013,289	54,784,832

City Of La Porte
Appropriation by Department
All Funds

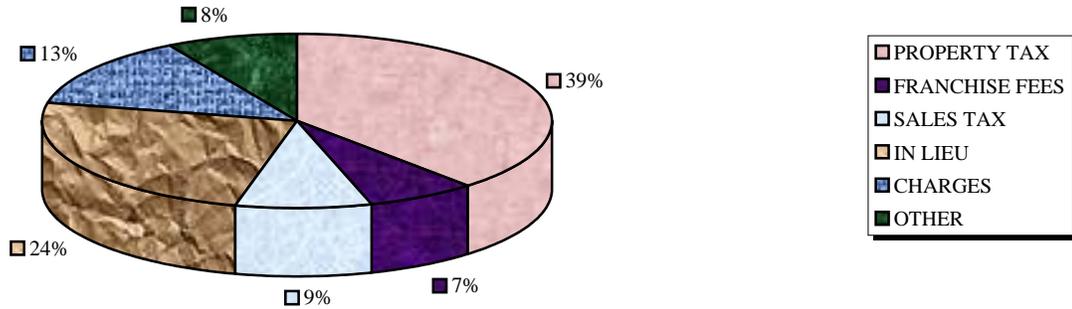
	Adopted 2003-04	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07
EMERGENCY SERVICES				
Fire Prevention	213,696	194,031	190,846	222,387
Fire Suppression	1,651,363	1,567,324	1,664,777	1,768,224
Emergency Medical Services	1,395,441	1,435,343	1,682,964	1,593,157
Total Emergency Services	<u>3,260,500</u>	<u>3,196,698</u>	<u>3,538,587</u>	<u>3,583,768</u>
POLICE				
Police Administration	731,727	594,160	663,354	774,956
Police Patrol	4,393,254	4,479,130	4,835,073	4,994,626
Criminal Investigation	1,584,089	1,438,940	1,520,024	1,582,283
Support Services	861,183	822,651	846,354	799,312
Total Police	<u>7,570,253</u>	<u>7,334,881</u>	<u>7,864,805</u>	<u>8,151,177</u>
ADMINISTRATION				
Administration	509,901	522,762	533,944	518,510
Emergency Management	83,805	120,304	130,855	210,767
Municipal Court	529,654	508,406	470,630	471,256
City Secretary	346,344	328,448	357,365	373,900
Legal	213,969	203,065	200,069	194,603
City Council	122,468	89,757	96,958	93,288
Golf Course Club House	422,948	398,935	428,507	425,575
Golf Course Maintenance	858,508	772,271	812,233	767,925
Total Administration	<u>3,087,597</u>	<u>2,943,948</u>	<u>3,030,561</u>	<u>3,055,824</u>
ADMINISTRATIVE SERVICES				
Human Resources	311,886	287,794	319,870	327,248
Purchasing	232,948	226,183	238,339	236,621
MIS/Computer Maintenance	918,712	855,372	817,446	1,006,713
Computer Replacement	238,981	132,715	139,165	282,436
Total Administrative Services	<u>1,702,527</u>	<u>1,502,064</u>	<u>1,514,820</u>	<u>1,853,018</u>
FINANCE				
Accounting	758,078	746,112	903,094	756,253
Employee Health Services	3,341,500	3,403,210	3,199,656	3,551,698
Liability Insurance Division	1,111,943	942,573	817,447	824,393
Tax	329,274	363,118	366,387	373,378
Non-Departmental - GF	1,887,303	2,501,353	1,929,931	3,645,211
Utility Billing	641,457	712,285	781,201	613,791
Non-Departmental - UF	3,525,593	3,589,378	3,188,849	3,350,454
Total Finance	<u>11,595,148</u>	<u>12,258,029</u>	<u>11,186,565</u>	<u>13,115,178</u>
PLANNING & ENGINEERING				
Planning & Engineering	758,811	793,065	699,034	731,300
GIS Division	-	-	133,505	147,527
Inspection Services	677,950	681,066	694,879	832,153
Total Planning & Engineering	<u>1,436,761</u>	<u>1,474,131</u>	<u>1,527,418</u>	<u>1,710,980</u>

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2003-04	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07
PARKS AND RECREATION				
Parks Maintenance	1,637,331	1,681,960	1,616,891	1,725,181
Recreation	806,591	575,951	647,238	627,609
Special Services	529,718	466,636	437,302	438,733
Sylvan Beach Pavilion	213,687	207,741	208,683	208,360
Administration	485,244	503,243	441,698	433,652
Total Parks and Recreation	3,672,571	3,435,531	3,351,812	3,433,535
PUBLIC WORKS				
Public Works Administration	340,318	332,773	320,488	302,682
Streets	2,156,867	2,154,822	2,239,503	2,203,457
Residential Solidwaste	1,757,709	1,763,688	1,784,705	1,846,025
Commercial Solidwaste	15,000	15,500	21,000	21,000
Vehicle Maintenance	1,063,064	1,046,056	1,053,113	1,024,764
Vehicle Replacement	764,682	943,750	608,191	432,390
La Porte Area Water Authority	1,071,024	1,012,940	1,693,956	1,631,110
Airport	31,173	31,080	31,443	190,248
Water Production	418,587	454,683	444,823	444,820
Water Distribution	721,617	695,909	692,376	719,524
Wastewater Collection	774,462	768,623	790,535	766,421
Wastewater Treatment	875,428	862,312	876,287	903,502
Total Public Works	9,989,931	10,082,136	10,556,420	10,485,943
MISCELLANEOUS				
Grant Fund	-	206,871	2,793,931	347,491
Hotel/Motel	224,100	336,750	334,280	454,346
Economic Development	120,000	120,000	190,000	138,000
La Porte Development Corporation	1,715,000	280,050	740,060	832,180
Tax Increment Reinvestment Zone	30,000	33,000	36,000	36,720
General CIP	2,052,977	405,296	433,500	402,950
Utility CIP	1,620,000	1,345,000	715,000	1,230,000
Sylvan Beach CIP	-	40,750	-	-
Airport CIP	30,000	40,000	210,000	-
Sewer Rehabilitation CIP	400,000	350,000	330,000	330,000
1998 GO Bond CIP	217,291	151,953	1,207,639	6,000
2000 GO Bond CIP	950,000	165,000	1,160,000	170,000
2002 GO Bond CIP	120,000	-	732,789	-
2004 C/O Bond CIP	6,300,000	-	10,000	-
2005 C/O Bond CIP	-	-	1,800,000	675,000
2005 GO Bond CIP	-	-	7,700,000	459,400
2006 C/O Bond CIP	-	-	-	260,000
Other Infrastructure	125,000	-	705,000	-
General Debt Service	2,189,834	1,951,586	2,190,671	2,798,294
Utility Debt Service	651,292	608,162	381,712	494,328
LPAWA Debt Service	780,306	771,588	771,719	760,700
Total Miscellaneous Funds	17,525,800	6,806,006	22,442,301	9,395,409
TOTAL ADOPTED BUDGET	59,841,088	49,033,424	65,013,289	54,784,832

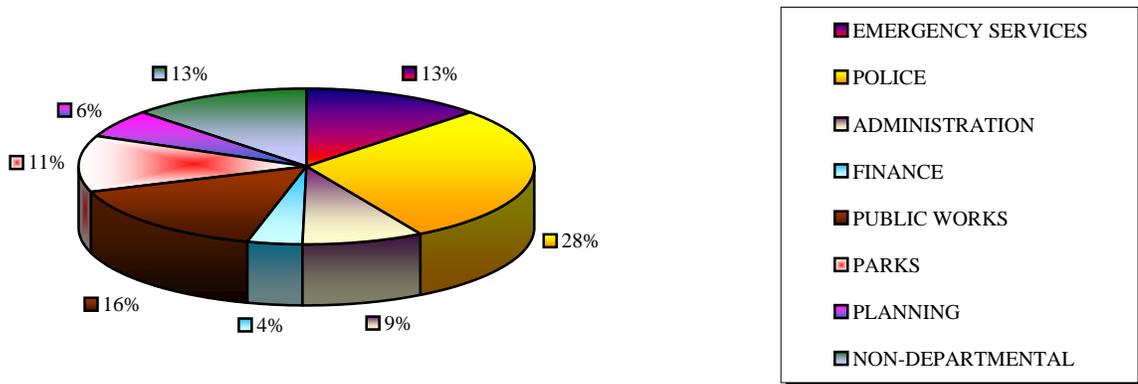
GENERAL FUND

GENERAL FUND SOURCES FISCAL YEAR 2006-2007



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2006-07.

GENERAL FUND USES FISCAL YEAR 2006-2007



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2006-07.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Projected 2006-07	Percent Change
General Property Taxes	10,109,435	9,898,930	10,395,130	10,784,211	8.94%
Franchise Fees	1,805,800	1,837,680	1,904,237	1,990,809	8.33%
Sales Taxes	2,108,192	2,235,000	2,389,099	2,434,772	8.94%
Industrial Payments	6,991,926	6,534,372	7,448,417	6,836,257	4.62%
Other Taxes	49,900	50,000	55,883	57,280	14.56%
Licenses & Permits	534,643	368,730	603,917	447,880	21.47%
Fines Forfeits	678,447	676,446	803,323	753,164	11.34%
Charges for Services	2,764,872	3,084,239	3,315,447	3,269,771	6.02%
Parks & Recreation	196,439	248,175	176,887	212,927	-14.20%
Recreation & Fitness	268,539	274,000	260,537	276,500	0.91%
Intergovernmental	11,940	22,500	22,500	-	-100.00%
Miscellaneous	79,250	30,000	44,960	30,000	0.00%
Operating Transfers	394,338	397,635	397,635	419,717	5.55%
Interest	268,422	329,370	534,526	650,000	97.35%
Total Revenue	26,262,143	25,987,077	28,352,498	28,163,288	8.37%

Expenditures:	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Projected 2006-07	Percent Change
Emergency Services	3,118,855	3,538,587	3,380,162	3,583,768	1.28%
Police	7,414,003	7,864,805	7,677,911	8,151,177	3.64%
Administration	2,259,998	2,348,030	2,187,335	2,426,193	3.33%
Finance	1,136,209	1,269,481	1,195,234	1,129,631	-11.02%
Non-Departmental	1,929,934	1,779,795	4,339,859	3,645,211	104.81%
Public Works	4,238,636	4,365,696	4,123,485	4,373,164	0.17%
Parks	3,067,816	3,143,129	2,870,101	3,225,175	2.61%
Planning	1,364,329	1,527,418	1,506,661	1,710,980	12.02%
Reserve for Potential Legislativ	-	150,136	-	-	0.00%
Total Expenditure	24,529,780	25,987,077	27,280,748	28,245,299	8.69%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Projected 2006-07	Percent Change
Water Revenue	3,335,063	3,653,472	3,960,968	4,198,521	14.92%
Sewer Revenue	2,402,039	2,773,749	2,816,821	3,299,520	18.96%
Interest	(3,008)	-	-	-	0.00%
Other Revenue	(378,511)	5,500	5,500	5,500	0.00%
Total Revenue	5,355,583	6,432,721	6,783,289	7,503,541	16.65%
Expenses:					
Water Production	396,117	444,823	435,020	444,820	0.00%
Water Distribution	655,605	692,376	687,093	719,524	3.92%
Wastewater Collection	731,307	790,535	739,566	766,421	-3.05%
Wastewater Treatment	851,515	876,287	832,086	903,502	3.11%
Utility Billing	649,855	781,201	695,551	613,791	-21.43%
Non Departmental	3,549,448	3,188,849	3,177,388	3,350,454	5.07%
Total Expenses	6,833,847	6,774,071	6,566,704	6,798,512	0.36%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Projected 2006-07	Percent Change
Franchise Fees	80,000	53,000	53,000	54,325	2.50%
Charges for Services	2,696,421	2,714,442	2,714,442	2,731,990	0.65%
Employee Health Services	2,633,974	3,120,930	3,095,221	3,532,172	13.18%
Miscellaneous	55,605	36,030	41,980	-	-100.00%
Operating Transfers	959,634	812,517	1,312,517	900,848	10.87%
Interest	89,447	88,060	148,034	164,350	86.63%
Total Revenue	6,515,081	6,824,979	7,365,194	7,383,685	8.19%
Expenses:					
Motor Pool Fund	1,437,709	1,661,304	2,397,651	1,457,154	-12.29%
Insurance Fund	4,179,700	4,017,103	4,460,139	4,376,091	8.94%
Technology Fund	845,909	956,611	955,839	1,289,149	34.76%
Total Expenses	6,463,318	6,635,018	7,813,629	7,122,394	7.35%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Projected 2006-07	Percent Change
Charges for Services	2,187,109	2,479,002	2,300,936	2,491,525	0.51%
Other Financing Sources	969,612	146,574	327,574	201,574	37.52%
Interest	52,556	54,690	84,967	98,905	80.85%
Total Revenue	3,209,277	2,680,266	2,713,477	2,792,004	4.17%
Expenses:					
Sylvan Beach Pavilion	202,210	208,683	203,671	203,360	-2.55%
Airport Operating	39,604	31,443	10,043	30,248	-3.80%
La Porte Area Water Authority	1,007,372	1,693,956	1,032,067	1,631,110	-3.71%
Golf Course Club House	397,981	428,507	386,582	425,575	-0.68%
Golf Course Maintenance	741,049	812,233	771,567	767,925	-5.46%
Total Expenses	2,388,216	3,174,822	2,403,930	3,058,218	-3.67%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Projected 2006-07	Percent Change
Property Taxes	36,865	40,750	40,750	42,380	4.00%
Industrial Payments	70,626	132,687	188,048	174,809	31.75%
Sales Tax	1,058,708	1,117,500	1,186,612	1,217,386	8.94%
Hotel/Motel Occupancy Taxes	243,179	230,000	261,000	297,500	29.35%
Grant Revenue	905,849	2,793,931	1,279,794	347,491	-87.56%
Other Financing Sources	1,000	-	500,000	-	-
Miscellaneous	1,490	-	-	-	-
Interest	84,917	91,770	141,995	170,400	85.68%
Total Revenue	2,402,634	4,406,638	3,598,199	2,249,966	-48.94%
Expenses:					
Grant Fund	704,637	2,793,931	1,279,794	347,491	-87.56%
Hotel/Motel Occupancy Tax	268,168	334,280	315,025	454,346	35.92%
Community Investment	75,391	190,000	140,728	138,000	-27.37%
Section 4B Sales Tax	280,050	740,060	740,060	832,180	12.45%
Tax Increment Reinvestment	-	36,000	36,000	36,720	2.00%
Total Expenses	1,328,246	4,094,271	2,511,607	1,808,737	-55.82%

**CITY OF LA PORTE
PERSONNEL SUMMARY - ALL FUNDS**

	Approved 2004-2005	Approved 2005-2006	Approved 2006-07
FULL-TIME POSITIONS			
Fire Prevention	3	3	3
Fire Suppression	14	14	14
Emergency Medical Services	19	20	20
Police Administration	6	6	6
Police Patrol	63	65	68
Criminal Investigation	19	19	19
Support Services	11	11	11
Administration	5	5	5
Emergency Management	1	1	2
Human Resources	2.5	2.5	2.5
Municipal Court	6	6	6
Purchasing	3	3	3
City Secretary	4	4	4
Accounting	10.5	10.5	9.5
Tax Office	4	4	4
Public Works	4	4	4
Streets	28	28	28
Residential Solid Waste	22	21.5	22.5
Parks Maintenance	25	25	25
Recreation	8	8	7
Special Services	8	7	7
Parks Administration	6.3	5.3	5.3
Planning & Engineering	10	10	10
GIS Division	2	2	2
Inspections	9	9	11
Water Production	4.25	4.25	4.25
Water Distribution	11.75	11.75	11.75
Wastewater Collection	10.75	10.75	10.75
Wastewater Treatment	9.25	9.25	9.25
Utility Billing	10.5	11.5	8.5
Sylvan Beach Pavilion	3.7	3.7	3.7
Liability Insurance Division	1.25	1.25	1.25
Employee Health Services	0.25	0.25	0.25
Management Info Services	4	4	5
Vehicle Maintenance	13	12.5	12.5
Golf Course Maintenance	9	9	8
Golf Course Club House	4	4	4
Mainstreet	1	1	1
Totals	376	377	379

**CITY OF LA PORTE
PERSONNEL SUMMARY - ALL FUNDS**

	Approved 2004-2005	Approved 2005-2006	Approved 2006-07
PART-TIME POSITIONS			
Fire Suppression	-	1	1
Support Services	10	10	-
Municipal Court	-	-	1
Purchasing	-	1	1
Parks Maintenance	2	2	2
Recreation	46	43	43
Special Services	3	3	3
Parks Administration	4	4	4
Golf Course Maintenance	-	-	1
Golf Course Club House	11	11	8
	<hr/>	<hr/>	<hr/>
	76	75	64
 Recap:			
Full Time	376	377	379
Part Time	76	75	64
	<hr/>	<hr/>	<hr/>
Total	452	452	443



**City of La Porte
General Fund (001) Summary**

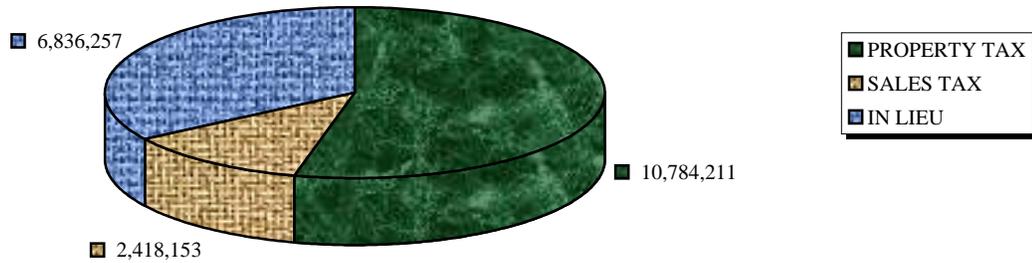
<i>Beginning Fund Balance 9/30/05</i>		8,562,449
Plus Estimated 05-06 Revenues		28,352,498
Less Estimated 05-06 Expenditures		27,280,748
<i>Estimated Fund Balance 9/30/06</i>		9,634,199
Plus 06-07 Revenues:		
General Property Taxes	10,784,211	
Franchise Fees	1,990,809	
Sales Tax	2,434,772	
Industrial Payments	6,836,257	
Other Taxes	57,280	
License & Permits	447,880	
Fines & Forfeits	753,164	
Charges for Services	3,269,771	
Parks & Recreation	212,927	
Recreation & Fitness Center	276,500	
Miscellaneous	30,000	
Operating Transfers	419,717	
Interest Income	650,000	
Total Revenues		28,163,288
<i>Equals Total Resources</i>		37,797,487
Less 06-07 Expenditures:		
Emergency Services	3,583,768	
Police	8,151,177	
Administration	2,426,193	
Finance	1,129,631	
Non-Departmental	3,645,211	
Public Works	4,373,164	
Parks	3,225,175	
Planning	1,710,980	
Total Expenditures		28,245,299
<i>Ending Fund Balance 9/30/07</i>		9,552,188

	Estimated 2005-06	Projected 2006-07
Revenues	28,352,498	28,163,288
Expenditures	27,280,748	28,245,299
Utilization of Fund Balance	-	82,011
Revenues over Expenditures	1,071,750	-

Targeted Reserve- 90 to 120 days of expenditures
Estimated days - 123 days
Goal: \$6,964,594
1 Day = \$77,384

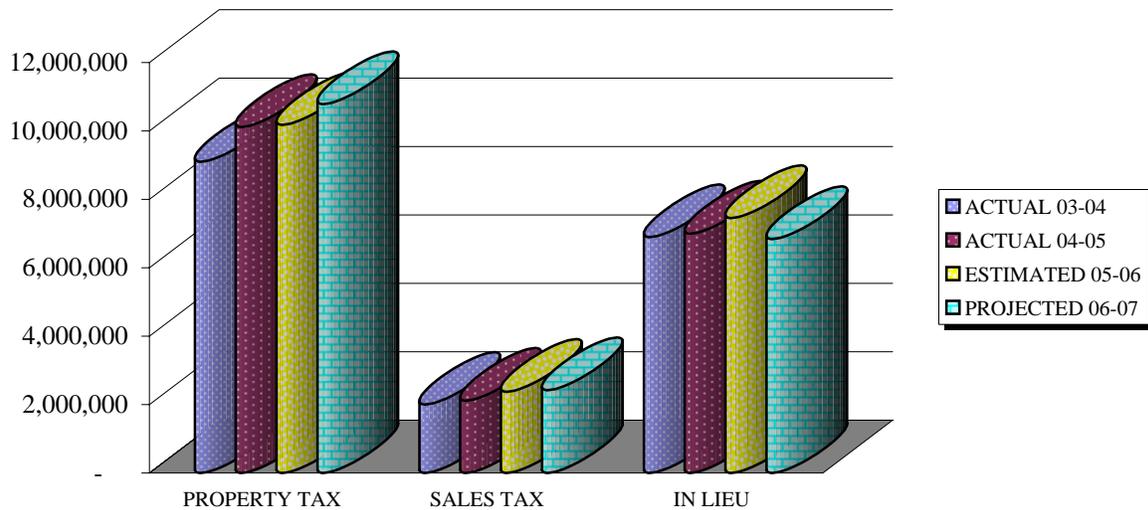
TAX REVENUE

2006-2007 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

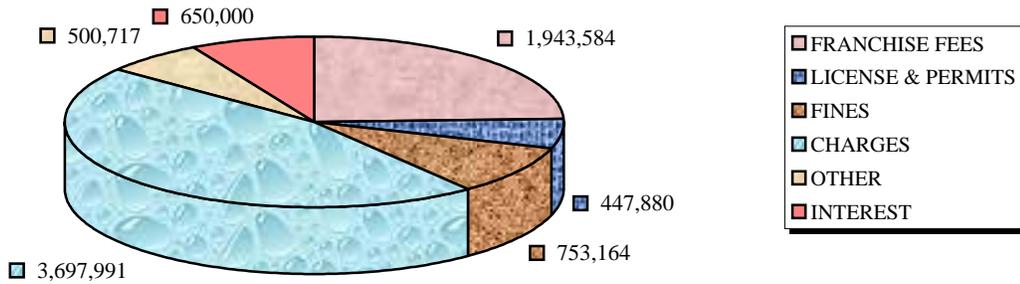
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

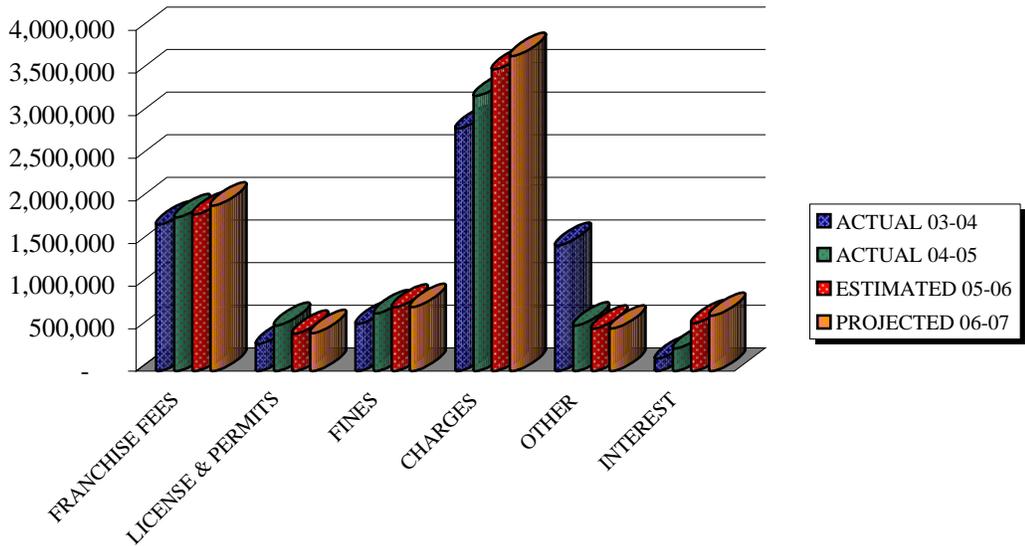
NON-TAX REVENUE

2006-2007 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED NON-TAX REVENUES FOR THE GENERAL FUND.

FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED FROM NON-TAX SOURCES.

City of La Porte
General Fund (001)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
General Property Taxes:					
401.01-00	Current Property Taxes	9,759,224	9,504,264	10,121,783	9,305,612
401.02-00	Delinquent Taxes	200,756	140,000	146,303	140,000
401.03-00	Tax Penalty and Interest	87,933	60,000	67,044	60,000
401.05-00	Delinquent Tax Pen and Int	61,522	60,000	60,000	60,000
401.06-00	Supplements and Corrections	-	134,666	-	1,218,599
	General Property Taxes Subtotal	<u>10,109,435</u>	<u>9,898,930</u>	<u>10,395,130</u>	<u>10,784,211</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,197,435	1,150,000	1,174,142	1,242,462
402.02-00	Franchise/Gas	144,569	150,000	170,415	174,675
402.03-00	Franchise/Telephone	243,924	255,000	255,000	261,375
402.04-00	Franchise/Cable TV	187,808	212,000	234,000	239,850
402.05-00	Franchise/Commercial Solidwaste	32,064	70,680	70,680	72,447
	Franchise Fees Subtotal	<u>1,805,800</u>	<u>1,837,680</u>	<u>1,904,237</u>	<u>1,990,809</u>
Sales Taxes:					
403.01-00	Sales Tax	<u>2,108,192</u>	<u>2,235,000</u>	<u>2,389,099</u>	<u>2,434,772</u>
	Sales Taxes Subtotal	<u>2,108,192</u>	<u>2,235,000</u>	<u>2,389,099</u>	<u>2,434,772</u>
Industrial Payments:					
404.01-00	Industrial Payments	<u>6,991,926</u>	<u>6,534,372</u>	<u>7,448,417</u>	<u>6,836,257</u>
	Industrial Payments Subtotal	<u>6,991,926</u>	<u>6,534,372</u>	<u>7,448,417</u>	<u>6,836,257</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	<u>49,900</u>	<u>50,000</u>	<u>55,883</u>	<u>57,280</u>
	Other Taxes Subtotal	<u>49,900</u>	<u>50,000</u>	<u>55,883</u>	<u>57,280</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	3,556	5,500	5,500	5,500
406.02-00	Building Permits	253,123	175,000	305,902	200,000
406.03-00	Animal Licenses	868	1,000	1,066	1,000
406.05-00	Electrical Permits	34,788	12,000	20,386	20,000
406.06-00	Game Room Licenses	2,800	2,800	2,800	2,000
406.07-00	Plumbing Permits	29,390	15,000	17,310	15,000
406.08-00	Mobile Home Park Licenses	380	380	380	380
406.10-00	Heating and A/C Permits	18,943	12,000	21,193	18,000
406.12-00	Misc Licenses, Permits & Fees	9,890	13,000	13,000	13,000
406.13-00	Demolishing Permits	2,825	3,500	3,500	3,000
406.14-00	Sign Permits	2,230	1,500	3,263	4,000

**City of La Porte
General Fund (001)
Statement of Revenues, Continued**

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
406.15-00	Pool Permits	6,106	3,000	5,735	3,500
406.18-00	Filing Fees	5,803	6,000	6,700	10,500
406.19-00	Alarm Permits	34,390	30,000	32,750	35,000
406.20-00	Fill Dirt Permits	3,952	2,500	2,500	3,000
406.21-00	Re-Inspection Fees	4,195	3,200	5,130	4,000
406.22-00	Plan Review Fees	117,854	80,000	145,352	100,000
406.23-00	Private Ambulance License	3,550	2,350	11,450	10,000
	Licenses & Permits Subtotal	<u>534,643</u>	<u>368,730</u>	<u>603,917</u>	<u>447,880</u>
Fines & Forfeits:					
407.01-00	Pound Fines	9,063	10,000	10,754	10,000
407.02-00	Misdemeanor Court Cost	(3)	68	68	24
407.03-00	Comprehensive Rehab Fund	2	34	34	14
407.04-00	Operators & Chauffeurs License	209	68	68	200
407.05-00	Muni Crt Judges Training Tax	83	136	136	100
407.06-00	Contrib to Victims of Crime	794	952	952	900
407.07-00	Criminal Justice Planning Fund	56	68	68	51
407.08-00	Municipal Court Fines	330,109	343,000	367,635	375,000
407.09-00	Warrant Fees	75,227	55,000	79,643	80,000
407.10-00	Law Enf Off Educ Fund	31	600	600	-
407.12-00	Breath Alcohol Testing	-	34	34	-
407.13-00	Administrative Fee	88,844	100,000	104,076	80,000
407.14-00	School Crossing Guard Fee	93	100	100	-
407.15-00	Arrest Fee	20,651	20,000	23,748	21,000
407.16-00	Police Accident Reports	855	1,000	1,000	500
407.17-00	Citizen Education Training	25	-	-	-
407.19-00	TxDOT Program Fines	73,903	54,000	71,500	65,000
407.20-00	Fugitive Apprehension	241	272	272	200
407.21-00	Consolidated Court Costs	690	600	796	700
407.22-00	Juvenile Crime and Delinquency	16	27	27	15
407.23-00	Child Safety Fees	35,386	30,000	30,000	25,000
407.24-00	Time Payment Fee	10,807	6,800	11,338	12,000
407.25-00	Correction Management Institute	11	27	27	10
407.26-00	Seat Belt Fines	2,176	900	15,239	4,500
407.27-00	Security Fee	1,088	13,600	14,196	12,000
407.28-00	Technology Fee	4,576	13,600	18,422	15,000
407.29-00	State Traffic Fee	1,364	340	3,584	2,000
407.30-00	Consolidated Fee	11,542	2,720	19,006	12,500
407.31-00	Weight Violation Fines	10,368	22,500	30,000	33,000
407.32-00	DPS - Local	240	-	-	1,500
407.36-00	State Juror Fee	-	-	-	750
407.37-00	Judicial Fund	-	-	-	1,200
	Fines & Forfeits Subtotal	<u>678,447</u>	<u>676,446</u>	<u>803,323</u>	<u>753,164</u>

City of La Porte
General Fund (001)
Statement of Revenues, Continued

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	1,574	3,090	3,090	6,750
408.01-03	Commercial Solid Waste	11,128	15,500	15,500	15,500
408.01-04	Residential Solid Waste	1,447,480	1,800,000	1,758,780	1,800,000
408.01-06	Rezoning Fees	1,200	3,000	3,000	1,500
408.01-07	Tax Certificates	465	350	500	500
408.01-09	Tax Billing Fees	95,744	93,843	97,136	97,136
408.01-10	Lease of City Property	71,042	72,000	94,565	72,000
408.01-11	Lease of Fire Training Facility	44,797	40,000	40,000	45,000
408.01-12	Contract Fire Protection	115,484	125,000	283,296	180,167
408.01-13	Sale of Maps	229	135	278	200
408.01-15	Document Reproduction	856	1,000	1,000	1,000
408.01-16	NSF Service Charges	440	400	625	400
408.01-17	Police Teletype/Dispatching	1,186	6,500	10,188	6,500
408.01-18	Pipeline Assessments	32,700	48,000	48,000	48,000
408.01-19	EMS Contract Revenue	157,224	150,000	150,000	208,000
408.01-20	EMS Patient Revenue	506,746	465,000	528,158	500,000
408.01-21	Recycling	5,776	5,500	9,830	5,500
408.01-22	Mowing & Demolition	35,451	25,000	36,375	35,000
408.01-23	Sale of Garbage Bags	12,150	12,000	6,552	13,040
408.01-36	Outstanding Tax Report	10,400	10,000	10,000	10,000
408.01-37	Police Services (LPISD)	192,119	192,119	192,119	207,078
408.01-38	Street Lights from Developers	2,558	2,062	5,641	2,500
408.01-40	Election Fees	9,875	6,000	7,241	6,000
408.01-41	Credit Card Fee	7,804	7,500	13,271	7,500
408.01-42	Donation Park Beautification	444	240	302	500
Charges for Services Subtotal		<u>2,764,872</u>	<u>3,084,239</u>	<u>3,315,447</u>	<u>3,269,771</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	20,126	25,000	18,865	23,000
408.02-02	Wave Pool Concessions	-	-	1,714	5,100
408.02-03	Wave Pool Admissions	105,006	140,000	85,000	110,000
408.02-04	Aquatic Facility Rental	20,834	20,000	22,323	21,863
408.02-05	Aquatic Memberships	7,965	6,000	6,430	7,000
408.02-10	Youth Sports	2,195	2,100	2,720	2,300
408.02-13	Recreation Center Rental	23,179	31,150	23,139	25,900
408.02-14	Athletic Complex	1,828	4,600	1,060	4,410
408.02-15	Rodeo Arena Rental	2,900	3,200	3,200	2,934
408.02-16	Sport Camps	2,025	1,625	2,050	2,125
408.02-19	Parks/Recreation Misc	4,626	6,500	4,569	1,295
408.02-20	Special Olympics	5,755	8,000	5,817	7,000
Parks & Recreation Subtotal		<u>196,439</u>	<u>248,175</u>	<u>176,887</u>	<u>212,927</u>

City of La Porte
General Fund (001)
Statement of Revenues, Continued

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	242,363	250,000	239,678	250,000
408.03-02	Recreation Center Walk-ins	14,399	14,000	10,304	14,500
408.03-03	Recreation Center Class Fees	11,777	10,000	10,555	12,000
	Recreation & Fitness Subtotal	<u>268,539</u>	<u>274,000</u>	<u>260,537</u>	<u>276,500</u>
Intergovernmental:					
409.01-00	Public Safety Grants	7,092	-	-	-
409.02-00	AAA Grant	4,848	2,500	2,500	-
409.09-00	OCU Overtime Reimbursement	-	20,000	20,000	-
	Intergovernmental Subtotal	<u>11,940</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	32,260	25,000	39,960	25,000
410.02-00	Sale of Equipment	4,740	5,000	5,000	5,000
410.08-00	Sale of Land	42,250	-	-	-
	Miscellaneous Subtotal	<u>79,250</u>	<u>30,000</u>	<u>44,960</u>	<u>30,000</u>
Operating Transfers:					
480.01-02	Admin Trans from Fund 2	338,465	343,000	343,000	362,396
480.01-08	Admin Trans from Fund 8	1,195	-	-	-
480.01-10	Admin Trans from Fund 10	96	-	-	-
480.01-16	Admin Trans from LPAWA Fund	53,137	54,635	54,635	57,321
480.01-28	Admin Trans from Fund 28	1,445	-	-	-
	Operating Transfers Subtotal	<u>394,338</u>	<u>397,635</u>	<u>397,635</u>	<u>419,717</u>
Interest:					
483.01-00	Interest Income	268,422	329,370	534,526	650,000
	Interest Subtotal	<u>268,422</u>	<u>329,370</u>	<u>534,526</u>	<u>650,000</u>
Total General Fund Revenue		26,262,143	25,987,077	28,352,498	28,163,288

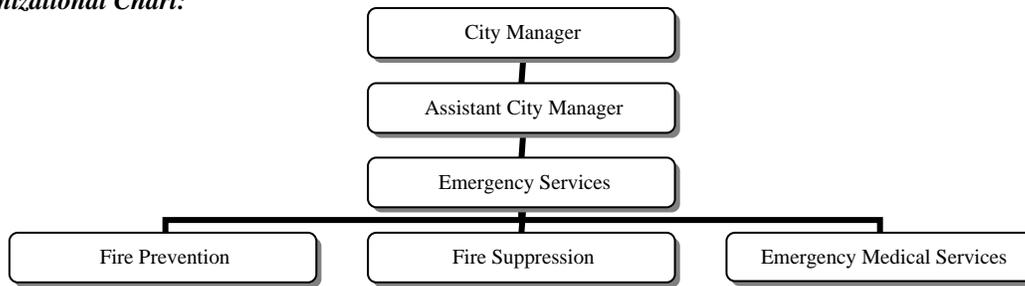


Emergency Services Department

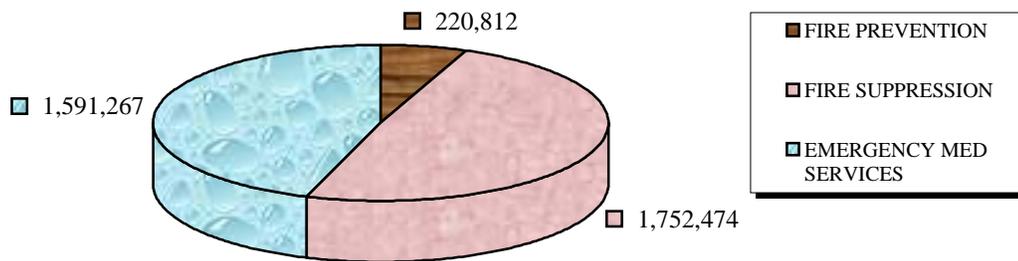
FY 06-07

Mission Statement: To provide the community with the most efficient and progressive Fire Prevention, Protection and Emergency Medical Services possible in an effective and responsible manner.

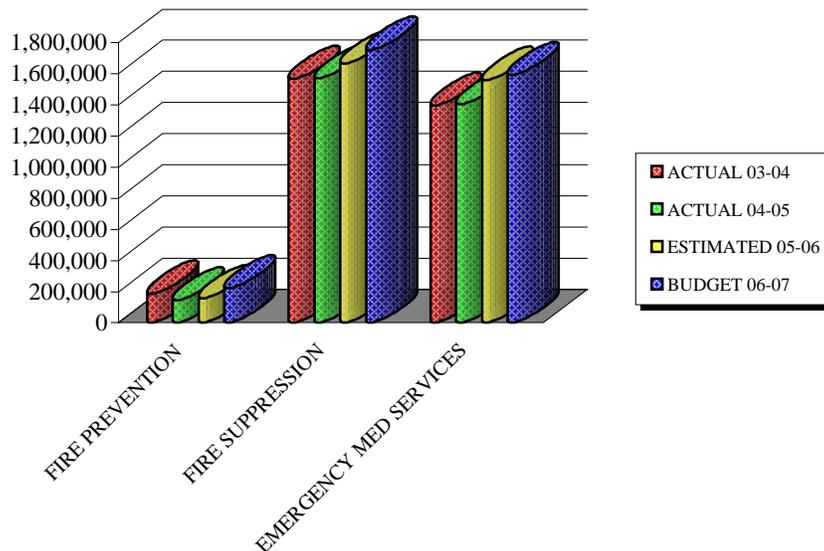
Organizational Chart:



Share of General Fund Budget: 13%



Four Year Comparison by Division:



Emergency Services Department FY 06-07

Summary:

The Emergency Services Department is responsible for providing the community with all aspects of Fire Protection Services, as well as Emergency Medical Services. The department has the responsibility for uniting competent, qualified personnel and reliable apparatus and equipment in a comprehensive program of fire prevention activities, public education, fire suppression and medical training. The Department is also equipped with eight pumpers, one aerial tower, one heavy rescue, one light rescue, two four wheel drive grass rigs and has three certified, fully stocked, Mobile Intensive Care Units.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Fire Prevention	145,109	190,846	156,646	222,387	16.53%
Fire Suppression	1,569,941	1,664,777	1,664,360	1,768,224	6.21%
Emergency Medical Services	1,403,805	1,682,964	1,559,156	1,593,157	-5.34%
Department Total	3,118,855	3,538,587	3,380,162	3,583,768	1.28%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	2,419,676	2,556,244	2,434,095	2,643,395	3.41%
Supplies	224,078	251,382	256,635	240,353	-4.39%
Services & Charges	469,552	642,961	592,981	665,020	3.43%
Capital Outlay	5,550	88,000	96,451	35,000	-60.23%
Department Total	3,118,855	3,538,587	3,380,162	3,583,768	1.28%

**Emergency Services Department
FY 06-07**

Fire Prevention Division

Goals:

- Provide more fire prevention public education programs
- Conduct more fire prevention inspections
- Continue to install business locations in the computer inspection programs

Objectives:

- Review complete fire prevention inspection program
- Update fire prevention inspection program in computer
- Develop new fire prevention programs

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Inspections	500	600	600
Fire Prevention Programs	65	70	70
Program Attendance	3,500	4,000	4,000

Emergency Services Department
FY 06-07

Fire Prevention Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	111,040	143,152	103,160	156,639	9.42%
<i>Supplies</i>	8,453	15,999	23,100	18,795	17.48%
<i>Services & Charges</i>	25,616	31,695	30,386	46,953	48.14%
Division Total	145,109	190,846	156,646	222,387	16.53%

Scope of Services Summary

The Fire Prevention Division conducts Fire Prevention Inspections and Fire Investigations. This Division presents Fire Prevention Public Education Programs and assists with the dangerous building demolition program. This Division reviews all commercial blueprints, remodeling and construction for Fire Code compliance.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Fire Marshal	1	1	1
Deputy Fire Marshal	1	1	1
Secretary I	1	1	1
Total	3	3	3

**City of La Porte, Texas
Fire Prevention
Detail of Expenditures**

001-5050-522

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	75,426	102,259	69,236	112,481
1020 Overtime	3,182	1,000	1,000	1,000
1035 Longevity	604	460	20	56
1044 Cleaning Allowance	365	482	500	482
1060 FICA	5,928	7,748	5,279	8,665
1065 Retirement	10,023	13,088	8,954	14,696
1080 Insurance - Medical	15,450	18,000	18,000	18,000
1081 Insurance - Life	62	115	171	259
1099 Other Benefits	-	-	-	1,000
Personal Services Subtotal	111,040	143,152	103,160	156,639
Supplies:				
2001 Office Supplies	576	1,000	750	1,000
2002 Postage	137	300	175	300
2003 Protective Clothing	-	1,800	1,500	1,000
2004 Gas and Oil	2,115	2,714	1,700	3,030
2005 Minor Tools	-	300	275	300
2008 Educational	1,728	4,000	3,900	4,500
2014 Freight	64	200	200	-
2015 Other Supplies	807	2,100	1,100	2,100
2018 Computer Supplies	1,491	2,065	600	2,065
2090 Machinery/Tools/Equipment	1,536	1,520	900	4,500
2091 Office Furniture/Equipment	-	-	12,000	-
Supplies Subtotal	8,453	15,999	23,100	18,795
Services & Charges:				
3001 Memberships & Subscriptions	1,029	1,989	800	2,999
3020 Training/Seminars	646	4,600	5,200	4,486
4001 Office Equipment	-	-	280	3,360
4002 Machinery/Tools/Equipment	-	1,000	1,000	-
4003 Radios and Base Stations	410	400	350	-
4006 Heating & A/C Equipment	372	-	-	-
4020 Motor Pool Lease Fees	4,027	1,464	1,464	1,596
4022 Rent: Building/Land	-	-	-	6,000
4030 VM: Fleet Maintenance	6,056	6,946	6,946	4,849
4031 Other Vehicle Maintenance	552	-	-	-
4060 Computer Lease Fees	3,147	2,271	2,271	1,560

Continued

**City of La Porte, Texas
 Fire Prevention, Continued
 Detail of Expenditures**

001-5050-522

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
4065 Computer Maintenance Fees	8,983	9,825	9,825	8,928
5005 Personnel Services	-	500	500	500
5007 Other Professional Services	-	1,000	1,000	1,000
6002 Printing/Reproduction	64	1,200	500	1,200
6005 Advertising	-	500	250	500
6010 Janitorial Services	-	-	-	3,000
7001 Electrical	-	-	-	6,075
7002 Natural Gas	-	-	-	500
7004 Water	330	-	-	400
Services & Charges Subtotal	<u>25,616</u>	<u>31,695</u>	<u>30,386</u>	<u>46,953</u>
Division Total	145,109	190,846	156,646	222,387

Emergency Services Department FY 06-07

Fire Suppression Division

Goals:

- Continue to further develop the Fire Department radio system to maximize system operation capabilities
- Continue the development of the Command Vehicle and have it operational by 2nd Quarter 2006
- Initiate Volunteer driver license upgrade program by 3rd quarter 2006
- Request ISO re-evaluation by 4th quarter 2006
- Occupy Fire Station 2 by 4th Quarter 2005
- Place New Aerial in Service by 4th quarter 2005
- Start construction on EMS building by 4th quarter 2005
- Start construction on new fire station 3 by 4th quarter 2005
- Complete design of the Fire training facility training room by 2nd quarter 2006

Objectives:

- Add satellite receiver for channel 2 by 2nd quarter 2006
- Add receiver site for channel 1 between Hwy 146 and Battle Ground along Hwy 225 by 2nd quarter 2006
- Up-grade 25% of volunteer firefighters to Exempt Class B
- Work with consultant to ensure we are ready for ISO re-evaluation
- Move all equipment and supplies to new fire station and place in service
- Equip the new aerial, train firefighters and place in service
- Have station 2 empty for new construction project

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
General Alarm Fires	83	92	96
Total Fire Calls	1,044	1,200	1,400
Number of Field Users	125	134	144

Emergency Services Department
FY 06-07

Fire Suppression Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	1,138,376	1,132,362	1,109,074	1,150,343	1.59%
<i>Supplies</i>	115,145	126,284	124,436	109,397	-13.37%
<i>Services & Charges</i>	310,870	398,131	413,850	473,484	18.93%
<i>Capital Outlay</i>	5,550	8,000	17,000	35,000	337.50%
Division Total	1,569,941	1,664,777	1,664,360	1,768,224	6.21%

Scope of Services Summary

The Fire Suppression Division, under the direction of the Chief, is responsible for the protection of life and property from fires, hazardous material incidents, and other emergencies that may arise. The Division consists of thirteen (13) full time fire fighters, and 70 volunteer fire fighters, operating out of four stations, each of which is manned 24 hours a day by one of the paid fire fighters.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Assistant Fire Chief	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Fire Engineer	12.00	12.00	12.00
Field Maintenance Worker (P/T)	-	1.00	1.00
Total	14.00	15.00	15.00

**City of La Porte, Texas
Fire Suppression
Detail of Expenditures**

001-5051-522

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	628,643	619,203	589,150	633,773
1020 Overtime	220,666	190,000	190,000	190,000
1030 Certification	4,915	4,801	4,893	4,801
1035 Longevity	8,056	8,636	8,636	9,212
1044 Cleaning Allowance	2,897	2,886	2,830	2,886
1060 FICA	64,315	60,109	62,297	59,575
1065 Retirement	106,774	101,155	106,100	103,684
1066 Vol Firemen Retirement	29,105	60,000	60,000	60,000
1067 Pars Retirement	-	-	-	490
1080 Insurance - Medical	72,100	84,000	84,000	84,000
1081 Insurance - Life	905	922	914	922
1090 Other Benefits	-	650	254	1,000
Personal Services Subtotal	1,138,376	1,132,362	1,109,074	1,150,343
Supplies:				
2001 Office Supplies	1,304	1,250	1,300	1,300
2002 Postage	97	150	140	140
2003 Protective Clothing	27,726	40,000	37,000	40,000
2004 Gas and Oil	15,179	11,884	16,596	14,257
2005 Minor Tools	195	1,000	900	1,000
2006 Cleaning	367	300	300	300
2007 Chemical	7,773	9,000	8,000	9,000
2008 Educational	2,060	2,500	2,300	3,000
2009 Medical	5,626	8,000	7,000	8,000
2015 Other Supplies	4,724	6,000	6,000	6,000
2019 Training Field Supplies	9,084	5,000	3,900	5,000
2090 Machinery/Tools/Equipment	33,067	41,200	41,000	21,400
2091 Office Furniture/Equipment	3,966	-	-	-
2093 Computer Equipment	3,976	-	-	-
Supplies Subtotal	115,145	126,284	124,436	109,397
Services & Charges:				
3001 Memberships & Subscriptions	5,980	6,090	5,850	6,740
3020 Training/Seminars	12,085	22,000	21,000	23,000
4001 Office Equipment	2,248	4,500	4,500	7,000
4002 Machinery/Tools/Equipment	1,220	20,000	32,000	34,810
4003 Radios and Base Stations	8,239	25,000	30,000	30,000
4006 Heating and A/C Equipment	5,161	4,500	4,500	5,000
4008 Pumps/Motors	12,729	15,000	10,400	15,000
4011 Building Maintenance	4,215	6,000	7,000	8,000

Continued

**City of La Porte, Texas
Fire Suppression, Continued
Detail of Expenditures**

001-5051-522

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
4020 Motor Pool Lease Fees	100,123	119,964	119,964	153,780
4030 VM: Fleet Maintenance	43,874	41,164	41,164	40,895
4031 Other Vehicle Maintenance	8,081	8,500	6,700	8,500
4060 Computer Lease Fees	8,928	6,712	6,712	4,600
4065 Computer Maintenance Fees	25,484	26,201	26,201	23,809
5005 Personnel Services	18,486	18,000	18,000	18,000
5007 Other Professional Services	1,909	17,000	22,900	2,500
6001 Uniforms	1,617	2,000	2,100	3,000
6002 Printing & Reproduction	-	-	110	100
6010 Janitorial Services	3,690	5,000	4,000	5,000
7001 Electrical	33,747	35,000	32,000	60,750
7002 Natural Gas	7,031	10,000	10,000	12,000
7003 Telephone	55	-	2,249	3,000
7004 Water	5,968	5,500	6,500	8,000
Services & Charges Subtotal	310,870	398,131	413,850	473,484
Capital Outlay:				
8002 Building Improvements	-	8,000	8,000	-
8021 Machinery/Tools/Equipment	5,550	-	9,000	35,000
Capital Outlay Subtotal	5,550	8,000	17,000	35,000
Division Total	1,569,941	1,664,777	1,664,360	1,768,224

Emergency Services Department

FY 06-07

Emergency Medical Services Division

Goals:

- Maintain weekly continuing education programs for all EMS employees to insure optimal and up to date patient care
- To reduce ambulance response times to the scene and reduce scene times
- To maintain a strong commitment to community education
- To provide an ongoing presence at community events
- To continue to provide monthly CPR courses for the citizens of La Porte
- To continue to provide monthly immunization health fairs to improve the health care for the children of Texas

Objectives:

- To initiate continuing education programs as well as semi-annual protocol examinations by the EMS Medical Director
- Increase presence in parades, health fairs and festivals
- To continue to aggressively plan, implement, and monitor the quality of Emergency Medical Services provided to the residents of and visitors to the City of La Porte through data collection and our quality assurance program

Performance Indicators:

	Actual	Estimated	Proposed
	2004-05	2005-06	2006-07
Total EMS Responses	2,972	3,120	3,276
Total Number of Child Immunizations Given	1,022	1,500	1,200
Total Number of CPR Students Trained	181	200	220
Average Response Time to Call (Minutes)	5.72	5.50	5.50
Average Turn-Around Time (Minutes)	75.62	75.00	75.00

Emergency Services Department

FY 06-07

Emergency Medical Services Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	1,170,260	1,280,730	1,221,861	1,336,413	4.35%
<i>Supplies</i>	100,480	109,099	109,099	112,161	2.81%
<i>Services & Charges</i>	133,066	213,135	148,745	144,583	-32.16%
<i>Capital Outlay</i>	-	80,000	79,451	-	-100.00%
Division Total	1,403,805	1,682,964	1,559,156	1,593,157	-5.34%

Scope of Services Summary

The Emergency Medical Service (EMS) for the City of La Porte is responsible for providing emergency life support services at the basic and advanced level, both in the home or at the accident site and medical intervention enroute to a qualified medical facility. Our staff consists of nineteen (19) full-time paramedics. The City has three (3) fully stocked ambulances certified at the Mobile Intensive Care Unit level with two (2) of the three (3) on-duty at all times, one (1) utility type first responder vehicle capable of advanced level care, one (1) sedan vehicle capable of advanced level care and a Special Operations Trailer equipped for mass casualty or disaster type incidents. The citizens of La Porte are provided with the highest level of pre-hospital care available in the State of Texas.

The City of La Porte EMS has received the Texas Department of State Health Services – EMS Provider of The Year Award for 1993 and 2001.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
EMS Chief	1.00	1.00	1.00
Assistant EMS Chief	1.00	1.00	1.00
EMS Shift Supervisor	2.00	2.00	2.00
Paramedic III	3.00	3.00	3.00
Paramedic II	6.00	6.00	6.00
Paramedic I	6.00	6.00	6.00
EMS Billing Technician*	-	1.00	1.00
Total	19.00	20.00	20.00

*Relocated from Accounting Division

**City of La Porte, Texas
Emergency Medical Services
Detail of Expenditures**

001-5059-522

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	500,439	564,877	515,123	565,029
1013 FLSA Scheduled Overtime	299,192	316,778	316,778	346,000
1020 Overtime	78,132	80,000	80,000	80,000
1030 Certification	4,948	5,996	5,840	5,696
1035 Longevity	5,904	5,408	5,280	5,976
1044 Cleaning Allowance	4,072	4,810	4,431	4,570
1060 FICA	66,591	69,465	65,728	75,050
1065 Retirement	112,079	118,244	113,550	131,815
1067 Pars Retirement	-	-	-	10
1080 Insurance - Medical	97,850	114,000	114,000	120,000
1081 Insurance - Life	1,052	1,152	1,111	1,267
1090 Other Benefits	-	-	20	1,000
Personal Services Subtotal	1,170,260	1,280,730	1,221,861	1,336,413
Supplies:				
2001 Office Supplies	3,408	5,000	5,000	4,000
2002 Postage	360	500	500	2,000
2003 Protective Clothing	6,824	6,500	6,500	7,500
2004 Gas and Oil	18,770	17,899	17,899	20,461
2005 Minor Tools	162	300	300	300
2006 Cleaning	796	700	700	1,000
2007 Chemicals	224	100	100	300
2008 Educational	1,951	1,600	1,600	1,600
2015 Other Supplies	4,816	4,600	4,600	4,600
2018 Computer Supplies	825	1,100	1,100	1,400
2055 EMS Drugs and Supplies	57,090	61,000	61,000	65,000
2090 Machinery/Tools/Equipment	5,015	9,800	9,800	4,000
2091 Office Furniture/Equipment	239	-	-	-
Supplies Subtotal	100,480	109,099	109,099	112,161
Services & Charges:				
3001 Memberships & Subscriptions	2,487	1,990	1,990	2,390
3020 Training/Seminars	6,104	9,670	9,670	11,500
4001 Office Equipment	1,820	2,500	2,000	2,500
4002 Machinery/Tools/Equipment	9,667	8,300	5,742	2,000
4003 Radios and Base Stations	1,702	3,000	3,000	3,000
4006 Heating and A/C Equipment	2,848	700	700	700
4011 Building Maintenance	4,125	2,800	2,000	2,800
4019 Rental of Equipment	160	132	100	100
4020 Motor Pool Lease Fees	33,508	43,920	43,920	34,632

Continued

**City of La Porte, Texas
Emergency Medical Services, Continued
Detail of Expenditures**

001-5059-522

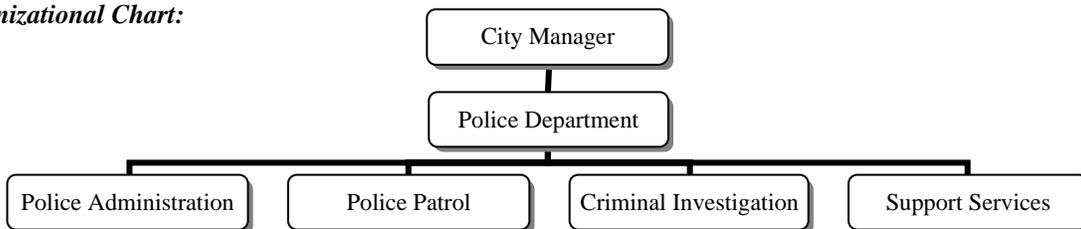
	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
4030 VM: Fleet Maintenance	31,098	37,717	37,717	38,721
4031 Other Vehicle Maintenance	1,018	1,000	500	1,000
4055 Computer - Software	7,665	4,900	4,900	5,500
4060 Computer Lease Fees	3,450	3,356	3,356	2,820
4065 Computer Maintenance Fees	9,847	13,100	13,100	14,880
5005 Personnel Services	8,400	8,400	8,400	8,400
5007 Other Professional Services	16	-	-	-
6001 Uniforms	192	250	250	350
6002 Printing/Reproduction	827	1,500	1,500	1,500
6005 Advertising	526	1,000	1,000	1,000
7001 Electrical	5,339	5,400	5,400	7,290
7002 Natural Gas	1,595	2,500	2,500	2,500
7004 Water	670	1,000	1,000	1,000
9998 Request for Upgrades	-	60,000	-	-
Services & Charges Subtotal	133,066	213,135	148,745	144,583
Capital Outlay:				
8021 Mach/Tools & Equip	-	80,000	79,451	-
Capital Outlay Subtotal	-	80,000	79,451	-
Division Total	1,403,805	1,682,964	1,559,156	1,593,157

Police Department

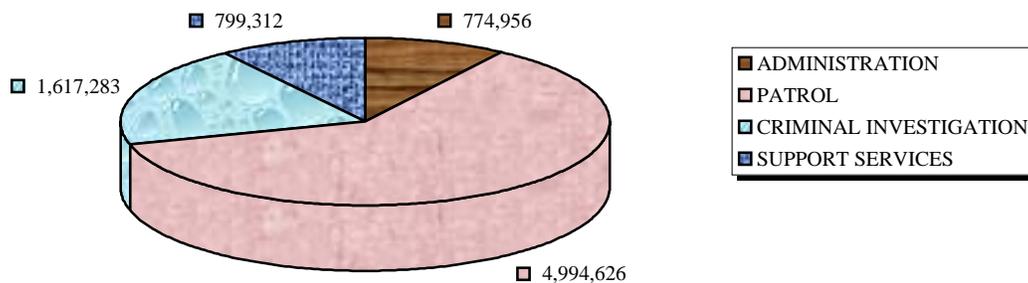
FY 06-07

Mission Statement: To provide high quality community-oriented police service to meet the needs of a diverse community population.

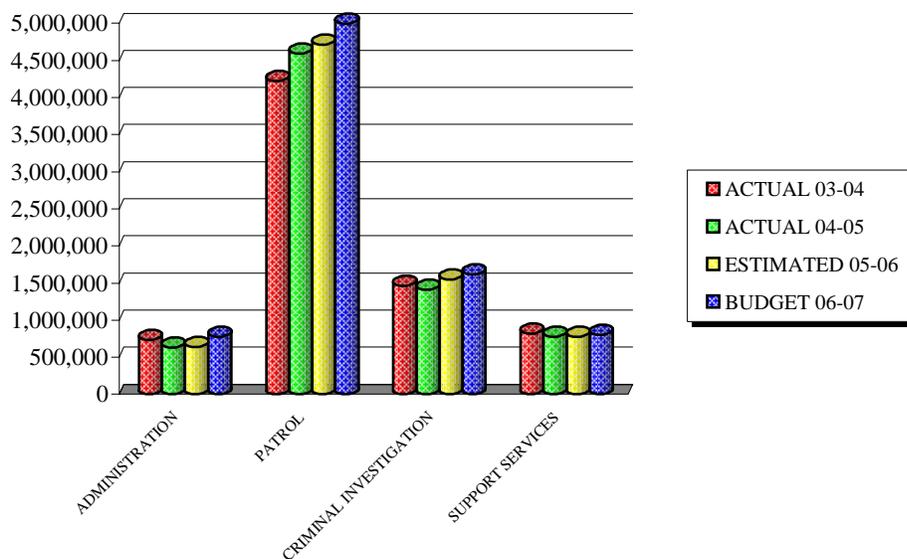
Organizational Chart:



Share of General Fund Budget: 29%



Four Year Comparison by Division:



Police Department FY 06-07

Summary:

The functions of the Police Department, under the direction of the Chief, are to enforce Federal, State and Local Laws, as well as the ordinances of La Porte and provide the public with safety. The Police Officers will respond to an estimated 32,459 calls this year. The department has 98 personnel of which 72 are officers, 56 police cars, three Humane trucks and various support equipment.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Police Administration	629,675	663,354	638,439	774,956	16.82%
Police Patrol	4,595,528	4,835,073	4,714,031	4,994,626	3.30%
Criminal Investigation	1,410,917	1,520,024	1,548,439	1,582,283	4.10%
Support Services	777,883	846,354	777,002	799,312	-5.56%
Department Total	7,414,003	7,864,805	7,677,911	8,151,177	3.64%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	6,370,465	6,655,759	6,462,793	6,729,661	1.11%
Supplies	256,369	279,605	281,189	307,485	9.97%
Services & Charges	787,169	929,441	890,695	1,098,936	18.24%
Capital Outlay	-	-	43,234	15,095	0.00%
Department Total	7,414,003	7,864,805	7,677,911	8,151,177	3.64%

Police Department

FY 06-07

Police Administration Division

Goals:

- To enforce laws and ordinances as well as providing the public with safety
- Preserve the peace, reduce fear, protect citizens from harm and property loss or damage
- To effectively manage the expenditures of all the Police Department Divisions
- To minimize, as practical, opportunities of civil litigation against the City, the Department, and Department personnel

Objectives:

- To continue to update and publish rules, regulations, procedures, court decisions, and law changes to keep the Department current
- To develop strategies and programs targeting the crime rate in the City of La Porte
- To continue Command Staff development training for Sergeants and Lieutenants
- To develop cooperative efforts with other law enforcement agencies and the community

Police Department
FY 06-07

Police Administration Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	472,220	475,043	483,427	474,607	-0.09%
<i>Supplies</i>	19,569	19,067	19,182	21,045	10.37%
<i>Services & Charges</i>	137,887	169,244	135,830	279,304	65.03%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	629,675	663,354	638,439	774,956	16.82%

Scope of Services Summary

The Police Administration Division is responsible for providing the community with public safety services. The Division's functions include: apprehending criminal offenders, protecting life and property, controlling automobile traffic and crowds, assisting in the event of a disaster and enforcing the City's animal control regulations.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Police Chief	1	1	1
Assistant Police Chief	1	1	1
Internal Affairs Detective	1	1	1
Computer Support Administrator	1	1	1
Secretary IV	1	1	1
Secretary II	1	1	1
Total	6	6	6

**City of La Porte, Texas
Police Administration
Detail of Expenditures**

001-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	355,048	350,507	358,468	349,143
1020 Overtime	4,814	6,025	5,500	5,500
1030 Certification	2,280	2,269	2,313	2,269
1035 Longevity	4,412	4,604	4,604	4,796
1040 Clothing Allowance	762	586	586	586
1044 Cleaning Allowance	483	481	472	481
1060 FICA	26,855	26,743	26,659	26,974
1065 Retirement	46,050	45,981	46,988	46,311
1080 Insurance - Medical	30,975	36,000	36,000	36,000
1081 Insurance - Life	541	547	537	547
1090 Other Benefits	-	1,300	1,300	2,000
Personal Services Subtotal	472,220	475,043	483,427	474,607
Supplies:				
2001 Office Supplies	2,342	2,500	2,500	2,500
2002 Postage	246	600	500	500
2003 Protective Clothing	1,264	500	500	1,000
2004 Gas and Oil	5,250	5,397	5,397	6,345
2008 Educational	95	200	150	200
2015 Other Supplies	1,918	2,550	2,500	2,500
2016 Jail Operations	6,591	4,520	4,520	6,400
2018 Computer Supplies	1,358	1,300	1,300	1,300
2090 Machinery/Tools/Equipment	505	400	1,340	300
2091 Office Furniture/Equipment	-	1,100	475	-
Supplies Subtotal	19,569	19,067	19,182	21,045
Services & Charges:				
3001 Memberships & Subscriptions	1,298	3,277	2,507	3,707
3020 Training/Seminars	4,274	6,691	5,500	6,000
4001 Office Equipment	7,270	5,916	4,200	4,500
4002 Machinery/Tools/Equipment	49	500	480	300
4003 Radios and Base Stations	82	500	500	500
4006 Heating and A/C Equipment	14,932	12,000	7,500	10,000
4011 Building Maintenance	7,312	7,400	7,400	7,400
4019 Rental of Equipment	111	200	123	123
4020 Motor Pool Lease Fees	5,809	4,836	4,836	3,588
4030 VM: Fleet Maintenance	6,541	5,660	5,660	6,249
4050 Computer Hardware	228	-	-	-

Continued

**City of La Porte, Texas
Police Administration, Continued
Detail of Expenditures**

001-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
4060 Computer Lease Fees	8,866	6,760	6,760	5,117
4065 Computer Maintenance Fees	25,307	32,751	32,751	27,777
5005 Personnel Services	2,560	2,400	2,400	2,400
5007 Other Professional Services	629	25,000	560	25,560
6002 Printing/Reproduction	151	500	300	400
6005 Advertising	-	200	-	-
6006 Miscellaneous	95	120	120	100
6010 Janitorial	-	-	-	13,150
7001 Electrical	48,783	50,333	50,333	150,333
7002 Natural Gas	-	-	-	6,232
7004 Water	3,590	4,200	3,900	5,868
Services & Charges Subtotal	137,887	169,244	135,830	279,304
Division Total	629,675	663,354	638,439	774,956

Police Department

FY 06-07

Police Patrol Division

Goals:

- To improve the relationship between the community and officers through proactive patrol techniques
- Address traffic enforcement issues by utilizing traffic analysis and citizen input to target problem areas
- Utilize Bike Patrol as a means of crime suppression and apprehension, and heightening community relations
- Increase awareness of services available via the website

Objectives:

- Continue to manage overtime expenditures as to not create shortfalls in the latter part of the fiscal year
- Increase departmental training and mentoring
- Continue to be involved in activities and programs within the community
- Improve response to community requests and suggestions, both in person and via the website

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Calls for Service	35,540	36,678	37,778
Arrests	2,854	3,422	4,106
Accidents	666	616	567

Police Department
FY 06-07

Police Patrol Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	3,985,847	4,159,122	3,994,563	4,281,226	2.94%
<i>Supplies</i>	162,067	166,398	167,981	184,487	10.87%
<i>Services & Charges</i>	447,613	509,553	508,253	521,818	2.41%
<i>Capital Outlay</i>	-	-	43,234	7,095	-
Division Total	<u>4,595,528</u>	<u>4,835,073</u>	<u>4,714,031</u>	<u>4,994,626</u>	3.30%

Scope of Services Summary

The primary responsibility of the Police Patrol Division is to respond to all calls for service and begin the initial investigation. These calls for service include: Index crimes (homicide, sexual assault, robbery, theft, burglary, fraud, and auto theft), and City Ordinances (class C misdemeanors, assault, disturbing the peace, disorderly conduct, and traffic).

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Lieutenant	3	3	3
Patrol Sergeant	6	6	6
Patrol Officer	32	32	34
DOT Sergeant	1	1	1
DOT Officer	4	4	3
LPISD Officer	4	4	4
Public Safety Attendant	3	3	5
Dispatcher II	5	7	7
Dispatcher I	5	5	5
Total	<u>63</u>	<u>65</u>	<u>68</u>

**City of La Porte, Texas
Police Patrol
Detail of Expenditure**

001-5253-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	2,704,512	2,787,281	2,664,596	2,858,786
1020 Overtime	248,537	240,500	240,500	265,500
1030 Certification	51,834	49,969	54,960	54,479
1035 Longevity	25,098	28,040	27,816	30,556
1043 Motorcycle Allowance	11,550	12,000	11,750	12,000
1040 Clothing Allowance	293	-	-	-
1044 Cleaning Allowance	15,273	15,392	14,898	15,392
1060 FICA	225,858	232,441	214,497	238,379
1065 Retirement	384,187	400,129	372,460	412,851
1080 Insurance - Medical	315,621	390,000	390,000	390,000
1081 Insurance - Life	3,085	3,370	3,086	3,283
Personal Services Subtotal	3,985,847	4,159,122	3,994,563	4,281,226
Supplies:				
2001 Office Supplies	2,319	7,200	7,000	6,600
2002 Postage	116	200	177	200
2003 Protective Clothing	42,317	43,035	44,841	52,580
2004 Gas and Oil	94,446	97,503	97,503	110,747
2005 Minor Tools	71	-	-	200
2007 Chemical	221	235	235	350
2008 Educational	587	1,850	1,850	850
2015 Other Supplies	6,100	5,375	5,375	6,200
2017 Specialized Supplies	7,497	4,900	4,900	4,160
2018 Computer Supplies	2,720	2,600	2,600	2,600
2090 Machinery/Tools/Equipment	4,432	-	-	-
2091 Office Furniture/Equipment	1,242	3,500	3,500	-
Supplies Subtotal	162,067	166,398	167,981	184,487
Services & Charges:				
3001 Memberships & Subscriptions	3,434	4,440	4,440	4,265
3020 Training/Seminars	18,090	17,500	17,500	14,150
4001 Office Equipment	22,143	25,192	25,192	12,644
4002 Machinery/Tools/Equipment	18,381	23,036	23,036	29,960
4003 Radios and Base Stations	9,402	34,862	34,862	22,280
4019 Rental of Equipment	396	250	250	250
4020 Motor Pool Lease Fees	140,030	68,544	68,544	80,292
4030 VM: Fleet Maintenance	153,980	152,410	152,410	143,834
4060 Computer Lease Fees	20,681	18,441	18,441	21,854

Continued

**City of La Porte, Texas
Police Patrol, Continued
Detail of Expenditure**

001-5253-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
4065 Computer Maintenance Fees	59,032	81,878	81,878	105,156
6002 Printing/Reproduction	1,592	2,200	1,200	1,200
6006 Miscellaneous	453	800	500	500
9998 Request for Upgrades	-	80,000	80,000	-
9999 Request for New Positions	-	-	-	85,433
Services & Charges Subtotal	<u>447,613</u>	<u>509,553</u>	<u>508,253</u>	<u>521,818</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	43,234	-
8023 Computer Equipment	-	-	-	7,095
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>43,234</u>	<u>7,095</u>
Division Total	4,595,528	4,835,073	4,714,031	4,994,626

Police Department
FY 06-07

Criminal Investigation Division

Goals:

- Provide the citizens of La Porte with criminal investigations that set the standard for other agencies to emulate
- Continue to seek and obtain the latest and most up to date training
- Nurture our relationship with DEA HIDTA unit
- Utilize Crime Victims Liaison to her fullest extent

Objectives:

- Continue to utilize LEADS online to greatly enhance our recovery of stolen property efforts
- Continue participation in Bay Area Crimestoppers
- Manage divisional budget in every area
- Keep CSU Officers educated with current techniques and strategies
- Completion of property room inventory and organization

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Cases Investigated	1,554	1,412	1,450
Cases Prosecuted	562	555	575
Cases Cleared	1,044	1,021	1,050
Property Recovered	\$ 299,766	325,000	350,000

Police Department
FY 06-07

Criminal Investigation Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	1,245,824	1,298,272	1,330,322	1,314,583	1.26%
<i>Supplies</i>	31,499	47,705	47,455	49,788	4.37%
<i>Services & Charges</i>	133,594	174,047	170,662	217,912	25.20%
Division Total	1,410,917	1,520,024	1,548,439	1,582,283	4.10%

Scope of Services Summary

The Division of Criminal Investigation is responsible for conducting follow up investigations of all reported crimes against persons or property. Implementation of this action requires the preparation of complete and accurate criminal case folders for prosecution by the District Attorney. Additionally, this Division provides professional and expert testimony in criminal trials.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Lieutenant	1	1	1
CID Sergeant	1	1	1
CID Detective	8	8	8
SOP Sergeant	1	1	1
SOP Detective	2	2	2
SOP Officer	2	2	2
ID Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	19	19	19

**City of La Porte, Texas
Criminal Investigation
Detail of Expenditures**

001-5256-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	850,254	870,175	896,761	893,122
1020 Overtime	35,694	34,000	34,000	34,000
1025 OCU Overtime	26,211	30,000	30,000	30,000
1030 Certification	24,877	26,909	28,330	28,002
1035 Longevity	11,159	13,164	11,868	12,712
1040 Clothing Allowance	6,063	8,787	8,750	8,750
1044 Cleaning Allowance	3,755	4,329	4,025	3,848
1060 FICA	71,317	72,375	74,826	71,545
1065 Retirement	121,005	123,554	126,776	123,625
1080 Insurance - Medical	94,588	114,000	114,000	108,000
1081 Insurance - Life	901	979	986	979
Personal Services Subtotal	1,245,824	1,298,272	1,330,322	1,314,583
Supplies:				
2001 Office Supplies	1,522	2,000	2,000	2,800
2002 Postage	449	500	500	500
2003 Protective Clothing	1,442	1,300	1,300	3,680
2004 Gas and Oil	19,829	15,150	15,150	18,294
2007 Chemical	378	1,000	750	500
2008 Educational	-	475	475	475
2015 Other Supplies	3,335	5,175	5,175	5,175
2018 Computer Supplies	1,549	2,284	2,284	2,284
2078 Confidential Funds	2,680	12,000	12,000	12,000
2090 Machinery/Tools/Equipment	187	7,692	7,692	4,080
2091 Office Furniture/Equipment	129	129	129	-
Supplies Subtotal	31,499	47,705	47,455	49,788
Services & Charges:				
3001 Memberships & Subscriptions	1,081	5,659	5,659	6,000
3020 Training/Seminars	16,849	14,481	14,481	22,481
4001 Office Equipment	2,164	2,920	1,812	1,812
4002 Machinery/Tools/Equipment	141	850	250	850
4003 Radios and Base Stations	255	750	750	250
4019 Rental of Equipment	255	450	100	100
4020 Motor Pool Lease Fees	8,047	11,616	11,616	14,268
4030 VM: Fleet Maintenance	29,232	36,482	36,482	42,795
4050 Computer Hardware	50	-	-	-
4060 Computer Lease Fees	17,512	14,110	14,110	12,989

Continued

**City of La Porte, Texas
Criminal Investigation, Continued
Detail of Expenditures**

001-5256-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
4065 Computer Maintenance Fees	49,987	65,502	65,502	66,467
5007 Other Professional Services	5,878	17,000	17,000	47,000
6002 Printing/Reproduction	712	977	400	400
6003 Legal Notices	132	1,500	750	750
6006 Miscellaneous	1,299	1,750	1,750	1,750
Services & Charges Subtotal	<u>133,594</u>	<u>174,047</u>	<u>170,662</u>	<u>217,912</u>
Division Total	1,410,917	1,520,024	1,548,439	1,582,283

Police Department

FY 06-07

Support Services Division

Goals:

- Sponsorship of a Summer Youth Program for community youths, as well as participation in the Parks and Recreation Department's Youth Program
- Provide quality services for the citizens of our community and to the personnel of the Police Department
- Participation in and facilitation of programs that promote a significant degree of interface and positive relationship building between the community and the Police Department

Objectives:

- Provide specific programs to the community that are helpful and build strong, positive relationships such as, Shattered Dreams, Health and Safety Fair, Sylvan Beach Festival, Police Explorer's, Police Memorial Week, Job/Career Fairs, National Night Out, Police Chaplain's Program, and others
- Provide School Crossing Guards, Animal Control Services, facilitate citizens' access to police records, and Community Service/Crime Prevention programs for the safety and welfare of our citizens. Provide quality services to our police personnel such as training, recruiting/selection, equipment/uniform procurement, and other services
- Provide for the needs of Police Records retention and servicing, and adhering to the Public Information Act, in a productive and efficient manner
- Offer community service/public safety information and participation in various community and police relations programs to foster a positive environment for our City and community

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Community Services:			
Open Records Requests/Subpoenas processed	1,138	1,050	1,100
Home/Business Surveys/Inspections/Contacts	326	320	325
Community/Youth Programs	59	50	50
Reports Processed (Offense, Accident & for Court)	5,085	4,108	4,000
Citizen Contacts with Records Personnel	4,367	3,062	3,500
ANIMAL CONTROL:			
Calls for Service	2,398	2,520	2,500
Animal Bites	46	40	40
Animals Picked Up	1,877	1,640	1,700
Animals Adopted/Fostered Out	538	610	550

Police Department
FY 06-07

Support Services Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	666,574	723,322	654,481	659,245	-8.86%
<i>Supplies</i>	43,234	46,435	46,571	52,165	12.34%
<i>Services & Charges</i>	68,075	76,597	75,950	79,902	4.31%
<i>Capital Outlay</i>	-	-	-	8,000	-
Division Total	<u>777,883</u>	<u>846,354</u>	<u>777,002</u>	<u>799,312</u>	-5.56%

Scope of Services Summary

The Division of Support Services is responsible for administering the school crossing guard program, conducting safety programs, coordinating the training of personnel and enforcing the City's animal control ordinance.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Lieutenant	1	1	1
Support Services Sergeant	1	1	1
Crime Prevention Officer	2	2	2
Animal Control Supervisor	1	1	1
Animal Control Officer	3	3	3
Building Maintenance Technician	1	1	1
Records Clerk	2	2	2
School Crossing Guards (PT)	10	10	-
Total	<u>21</u>	<u>21</u>	<u>11</u>

**City of La Porte, Texas
Support Services
Details of Expenditures**

001-5258-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	479,673	509,379	450,595	447,158
1020 Overtime	17,068	28,000	28,000	28,000
1030 Certification	7,580	7,501	7,950	7,801
1035 Longevity	6,524	6,952	6,764	7,940
1040 Clothing Allowance	469	586	586	586
1044 Cleaning Allowance	2,177	2,165	2,083	2,165
1060 FICA	38,089	40,868	35,705	36,194
1065 Retirement	57,930	61,439	56,380	62,969
1080 Insurance - Medical	56,650	66,000	66,000	66,000
1081 Insurance - Life	415	432	418	432
Personal Services Subtotal	666,574	723,322	654,481	659,245
Supplies:				
2001 Office Supplies	898	1,124	989	1,124
2002 Postage	638	423	423	423
2003 Protective Clothing	6,252	5,600	5,200	5,600
2004 Gas and Oil	8,515	11,398	11,398	12,568
2005 Minor Tools	897	200	300	200
2006 Cleaning	1,846	1,700	1,700	1,700
2007 Chemical	657	650	104	150
2008 Educational	401	1,500	1,560	1,500
2015 Other Supplies	18,238	1,800	1,780	3,650
2017 Specialized Supplies	2,094	20,200	21,050	20,200
2018 Computer Supplies	525	400	420	400
2090 Machinery/Tools/Equipment	2,275	1,150	1,357	4,150
2091 Office Furniture/Equipment	-	290	290	500
Supplies Subtotal	43,234	46,435	46,571	52,165
Services & Charges:				
3001 Memberships & Subscriptions	838	940	940	940
3020 Training/Seminars	5,226	7,857	7,650	7,650
4001 Office Equipment	1,584	3,015	2,894	2,462
4002 Machinery/Tools/Equipment	161	250	250	250
4003 Radios and Base Stations	135	500	500	500
4011 Building Maintenance	4,143	3,000	2,784	6,850
4019 Rental of Equipment	64	150	54	150
4020 Motor Pool Lease Fees	15,231	9,828	9,828	9,996
4030 VM: Fleet Maintenance	22,410	21,097	21,097	21,273
4060 Computer Lease Fees	4,358	5,398	5,398	4,286

Continued

City of La Porte, Texas
Support Services, Continued
Detail of Expenditures

001-5258-521

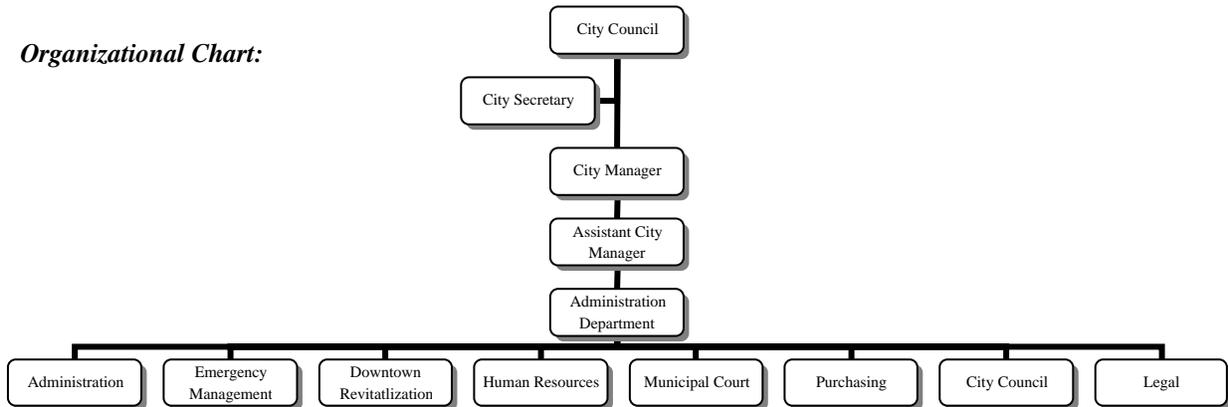
	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
4065 Computer Maintenance Fees	12,440	21,834	21,834	22,817
5007 Other Professional Services	640	1,500	1,500	1,500
6001 Uniforms	223	400	464	400
6002 Printing/Reproduction	450	728	757	728
6006 Miscellaneous	10	100	-	100
6010 Janitorial	161	-	-	-
Services & Charges Subtotal	68,075	76,597	75,950	79,902
Capital Outlay:				
8002 Building Improvements	-	-	-	8,000
Capital Outlay Subtotal	-	-	-	8,000
Division Total	777,883	846,354	777,002	799,312

Administration Department

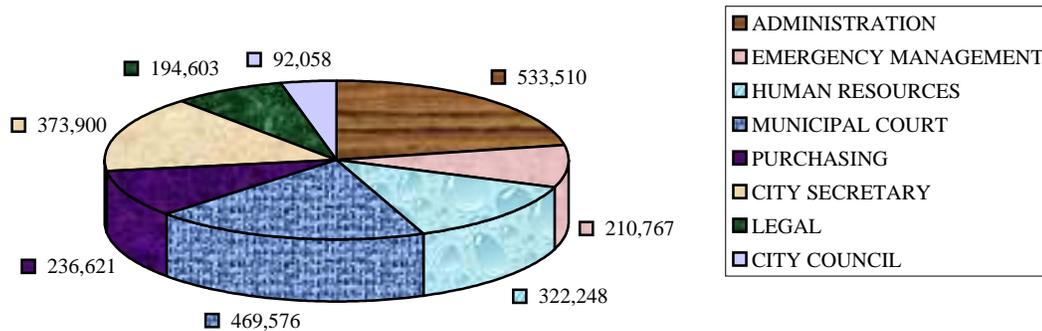
FY 06-07

Mission Statement: To effectively execute City Council policies, programs and directives; administer and manage City operations in an organized, efficient and effective manner; and to respond promptly to citizen inquires and requests with a high level of professionalism.

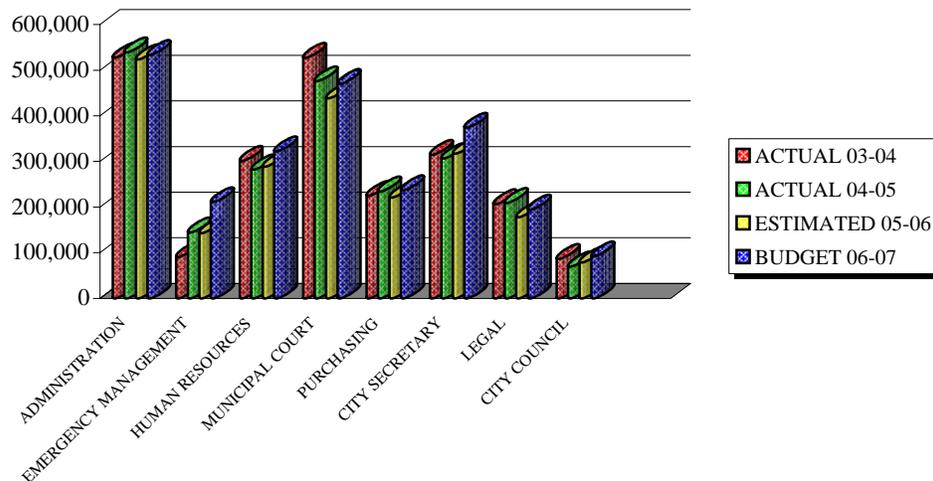
Organizational Chart:



Share of General Fund Budget: 9%



Four Year Comparison by Division:



Administration Department FY 06-07

Summary:

The function of the Administration Department is to effectively execute City Council policies, programs and directives; administer and manage City Operations in an organized, efficient and effective manner; and to respond promptly to citizen inquires and requests with a high level of professionalism.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Administration	538,942	533,944	523,583	518,510	-2.89%
Emergency Management	144,030	130,855	142,841	210,767	61.07%
Human Resources	282,156	319,870	288,696	327,248	2.31%
Municipal Court	475,804	470,630	438,407	471,256	0.13%
Purchasing	234,251	238,339	220,812	236,621	-0.72%
City Secretary	306,620	357,365	316,730	373,900	4.63%
Legal	208,979	200,069	177,669	194,603	-2.73%
City Council	69,216	96,958	78,597	93,288	-3.79%
Department Total	2,259,998	2,348,030	2,187,335	2,426,193	3.33%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	1,424,262	1,488,381	1,365,419	1,499,770	0.77%
Supplies	65,174	62,306	63,967	70,689	13.45%
Services & Charges	770,563	797,343	757,949	845,534	6.04%
Capital Outlay	-	-	-	10,200	-
Department Total	2,259,998	2,348,030	2,187,335	2,426,193	3.33%

Administration Department

FY 06-07

Administration Division

Goals:

- Provide general direction and oversight over all operating departments of the City
- Prepare and submit to City Council a yearly report on the finances and administrative activities of the City
- Enact policy decisions promulgated by City Council
- Meet with diversified interest groups to communicate City's position on matters dealing with growth
- Develop annual goals with City's Executive Staff
- Continue meeting with Chamber of Commerce to develop a common agenda and strategies for the future
- Develop strategies for improving community recognition and pride and for marketing La Porte's attributes
- Continue the positive relationship with La Porte Independent School District towards future cooperative ventures to benefit students of the community
- Continue to develop a proactive relationship between leaders of local industry and the City through periodic meetings
- Develop strategies and an action plan for increasing the City's involvement in business development
- Continue to follow the City's Mission Statement and its supporting principles to improve delivery of public services to La Porte citizens
- Develop a public relations program promoting the City, to include distribution of a semi-annual newsletter to all La Porte citizens
- Continue fostering positive relationships with Harris County to promote cooperative ventures for the benefit of the community
- Plan implementation of services, recommended by the proposed Comprehensive Plan Update, in preparation for the community's future
- Work with the Northside community to implement services recommended by the Northside Neighborhood Plan, in conjunction with the Comprehensive Plan Update.
- Continue to incorporate new technology, as one of several methods, to improve communication with La Porte's citizens

Administration Department
FY 06-07

Administration Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	442,871	439,740	444,779	449,599	2.24%
<i>Supplies</i>	10,203	7,560	4,810	7,750	2.51%
<i>Services & Charges</i>	85,868	86,644	73,994	61,161	-29.41%
Division Total	538,942	533,944	523,583	518,510	-2.89%

Scope of Services Summary

The Administration Division, under the direction of the City Manager as the Chief Administrative Officer of the City, plans, organizes and directs the activities of all departments of the municipality. In carrying out these duties, he interprets and implements City Council policies; handles citizens' inquiries, complaints and requests; coordinates departmental efforts; prepares management reports; recommends legislation that appears necessary and desirable; represents the City in its relations with the public, the press and other Governmental entities; and executes policies and desires of the City Council through administrative directives.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
City Manager	1	1	1
Assistant City Manager	1	1	1
Assistant to the City Manager	1	1	1
Executive Secretary	-	1	1
Secretary IV	2	1	1
Total	5	5	5

**City of La Porte, Texas
Administration
Detail of Expenditures**

001-6060-510

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	335,113	328,531	334,555	337,723
1020 Overtime	1,127	-	465	-
1035 Longevity	1,904	2,092	2,092	2,236
1042 Car Allowance	10,973	11,400	11,338	11,700
1060 FICA	22,383	22,467	23,160	23,389
1065 Retirement	40,012	43,432	40,869	40,917
1080 Insurance - Medical	30,900	30,000	30,000	30,000
1081 Insurance - Life	460	518	594	634
1090 Other Benefits	-	1,300	1,706	3,000
Personal Services Subtotal	442,871	439,740	444,779	449,599
Supplies:				
2001 Office Supplies	1,912	2,000	2,000	2,000
2002 Postage	1,645	610	610	800
2008 Educational	119	450	200	450
2015 Other Supplies	4,373	4,500	2,000	4,500
2018 Computer Supplies	299	-	-	-
2091 Office Furniture/Equipment	1,854	-	-	-
Supplies Subtotal	10,203	7,560	4,810	7,750
Services & Charges:				
3001 Memberships & Subscriptions	1,765	3,400	3,300	3,400
3020 Training/Seminars	15,435	14,250	10,000	13,550
4001 Office Equipment	2,122	2,000	2,000	2,000
4002 Machinery/Tools/Equipment	113	600	133	600
4006 Heating and A/C Equipment	5,508	2,500	2,500	2,500
4011 Building Maintenance	2,835	3,300	2,000	3,300
4019 Rental of Equipment	2,585	3,055	3,055	3,055
4055 Computer Software	999	-	-	-
4060 Computer Lease Fees	6,597	5,979	5,979	3,923
4065 Computer Maintenance Fees	18,830	22,926	22,926	20,833
5004 Consulting	-	2,000	-	2,000
5005 Personnel Services	-	-	2,101	-
5007 Other Professional Services	445	600	700	1,000
6002 Printing/Reproduction	8,767	3,000	3,000	3,000
6005 Advertising	1,136	2,000	2,000	2,000
6010 Janitorial Services	18,644	21,034	14,300	-
7001 Electrical	87	-	-	-
Services & Charges Subtotal	85,868	86,644	73,994	61,161
Division Total	538,942	533,944	523,583	518,510



Emergency Services Department

FY 06-07

Emergency Management

Goals:

- Continue public awareness campaign for all citizens
- Continue additions of warning signs for motorists
- Enhance warning systems from dispatch to public using new technology
- Secure funding and technology for new EOC

Objectives:

- Add additional programs for EOC staff to cross train into non-traditional roles
- Continue to enhance intern program each summer
- Continue upgrades of the Siren system
- Focus on customer service programs to better deal with disaster after the incident

Administration Department
FY 06-07

Emergency Management Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	86,749	76,425	87,661	88,511	15.81%
<i>Supplies</i>	15,874	10,850	12,100	14,182	30.71%
<i>Services & Charges</i>	41,407	43,580	43,080	97,874	124.58%
Division Total	144,030	130,855	142,841	210,767	61.07%

Scope of Services Summary

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Emergency Services Coordinator	1.00	1.00	1.00
Emergency Management Preparedness Pla	-	-	1.00
Total	1.00	1.00	2.00

**City of La Porte, Texas
Emergency Management
Detail of Expenditures**

001-6054-510

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	61,425	57,475	67,298	67,767
1020 Overtime	1,699	-	-	-
1035 Longevity	-	72	76	124
1042 Car Allowance	4,909	-	319	-
1060 FICA	5,178	4,710	5,069	5,110
1065 Retirement	8,278	8,110	8,751	8,308
1080 Insurance - Medical	5,150	6,000	6,000	6,000
1081 Insurance - Life	109	58	148	202
1090 Other Benefits	-	-	-	1,000
Personal Services Subtotal	86,749	76,425	87,661	88,511
Supplies:				
2001 Office Supplies	1,701	1,500	1,600	1,700
2002 Postage	51	100	300	300
2003 Protective Clothing	166	250	300	350
2004 Gas and Oil	-	1,400	1,000	1,732
2005 Minor Tools	70	100	200	300
2008 Educational	695	1,500	1,500	1,800
2015 Other Supplies	83	-	-	2,500
2018 Computer Supplies	440	2,000	2,100	2,500
2090 Machinery/Tools/Equipment	2,311	2,000	2,500	3,000
2091 Office Furniture/Equipment	1,958	-	-	-
2093 Computer Equipment	8,399	2,000	2,600	-
Supplies Subtotal	15,874	10,850	12,100	14,182
Services & Charges:				
3001 Memberships & Subscriptions	635	1,000	1,300	1,120
3020 Training/Seminars	7,226	8,000	8,000	8,600
4003 Radios/Base Stations	1,078	1,500	1,500	1,500
4020 Motor Pool: Lease Fees	-	-	-	2,664
4030 Vehicle Maint: Fleet Maint.	683	250	250	400
4060 Computer Lease Fees	1,725	1,371	1,371	2,200
4065 Computer Maintenance Fees	4,924	5,459	5,459	10,912
4070 Emergency Management	20,222	20,000	19,000	20,000
5007 Other Professional Services	-	3,000	3,000	-
6002 Printing and Reproduction	4,915	3,000	3,200	4,500
9999 Request for New Position	-	-	-	45,978
Services & Charges Subtotal	41,407	43,580	43,080	97,874
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	10,200
Capital Outlay Subtotal	-	-	-	10,200
Division Total	144,030	130,855	142,841	210,767



Administration Department

FY 06-07

Human Resources Division

Goals:

- Monitor property, liability, and worker's compensation insurance coverage to ensure a comprehensive, cost effective program
- Evaluate the classification and compensation plans to assess the City's ability to compete in the local labor market
- Monitor employment and labor management legislation and its impact on City policies and practices
- Monitor the City's employee health care plan to ensure high quality, cost effective benefits package focused on preventive care
- Enhance and improve the general employment practices to ensure a quality applicant pool and reduce turnover

Objectives:

- Complete revisions to City Drug & Alcohol Policy
- Develop and implement training programs that focus on improving supervisor education of labor laws and regulations
- Revision of the City's Personnel Policy Manual
- Update the City's job performance evaluation form
- Increase educational programs for Worker's Compensation Insurance and safety awareness

Performance Indicators:

	Actual	Estimated	Proposed
	2004-05	2005-06	2006-07
Job Announcements			
Applications Processed			
Personnel Actions			
Vehicle Incidents			
Property Incidents			

Administration Department
FY 06-07

Human Resources Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	166,557	199,072	149,398	190,859	-4.13%
<i>Supplies</i>	6,631	8,000	11,000	10,000	25.00%
<i>Services & Charges</i>	108,968	112,798	128,298	126,389	12.05%
Division Total	282,156	319,870	288,696	327,248	2.31%

Scope of Services Summary

The Human Resources Division is responsible for bringing to the City's service a high degree of understanding, cooperation, efficiency, and unity through systematic, uniform application of personnel policies and practices. The Division provides fair and equal opportunity for qualified persons to enter and progress in the City's service in a manner based on merit and fitness as ascertained through fair and practical personnel management methods.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Human Resources Manager	0.50	0.50	0.50
Human Resources Specialist III	-	1.00	1.00
Human Resources Specialist I	2.00	1.00	1.00
Total	2.50	2.50	2.50

City of La Porte, Texas
Human Resources
Detail of Expenditures

001-6062-515

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	118,794	136,712	89,692	134,259
1020 Overtime	2,605	500	2,000	2,000
1035 Longevity	676	852	772	1,076
1060 FICA	9,149	10,371	6,958	10,138
1065 Retirement	11,729	12,551	11,770	11,585
1067 Pars Retirement	-	-	-	643
1075 Unemployment Compensation	10,652	20,000	20,000	15,000
1080 Insurance - Medical	12,875	18,000	18,000	15,000
1081 Insurance - Life	77	86	206	158
1090 Other Benefits	-	-	-	1,000
Personal Services Subtotal	166,557	199,072	149,398	190,859
Supplies:				
2001 Office Supplies	2,661	3,500	3,500	3,500
2002 Postage	859	1,000	1,000	1,000
2008 Educational	425	2,000	2,000	3,000
2015 Other Supplies	1,465	1,500	2,500	2,500
2050 Safety	-	-	2,000	-
2091 Office Furniture/Equipment	1,221	-	-	-
Supplies Subtotal	6,631	8,000	11,000	10,000
Services & Charges:				
3001 Memberships & Subscriptions	2,274	2,000	2,000	2,000
3020 Training/Seminars	2,390	4,000	6,000	6,000
3021 Employee Training	-	-	3,000	8,000
4001 Office Equipment	1,699	-	-	-
4055 Computer Software	459	1,000	-	-
4060 Computer Lease Fees	5,548	4,739	4,739	2,500
4065 Computer Maintenance Fees	15,836	18,559	18,559	13,889
5004 Consulting	1,375	-	5,000	5,000
5005 Personnel Services	1,389	1,500	3,000	3,000
5007 Other Professional Services	18,521	15,000	15,000	15,000
5008 Medical Services	15,313	20,000	20,000	20,000
5018 Civil Service	3,093	3,500	3,500	3,500
6002 Printing/Reproduction	8,872	11,000	6,000	6,000
6005 Advertising	474	1,500	1,500	1,500
6006 Miscellaneous	-	-	-	-
6070 Appreciation Program	20,533	20,000	30,000	30,000
6071 Service Awards	11,191	10,000	10,000	10,000
Services & Charges Subtotal	108,968	112,798	128,298	126,389
Division Total	282,156	319,870	288,696	327,248



Administration Department

FY 06-07

Municipal Court Division

Goals:

- To be the most effective, efficient and impartial Municipal Court in Harris County, Texas

Objectives:

- To treat the citizens who appear in Municipal Court in a courteous and efficient manner; and, to assure them of a fair, impartial and timely disposition of their cases
- To improve the effectiveness of the Municipal Court and the Justice System by improving defendants' compliance in paying Court fines and satisfying Court orders

Administration Department
FY 06-07

Municipal Court Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	271,547	277,212	244,576	277,772	0.20%
<i>Supplies</i>	14,723	13,287	14,450	14,600	9.88%
<i>Services & Charges</i>	189,534	180,131	179,381	178,884	-0.69%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	475,804	470,630	438,407	471,256	0.13%

Scope of Services Summary

The Municipal Court Division is responsible for processing and keeping accurate records of citations, including all traffic violations and other misdemeanor or criminal charges filed by the La Porte Police Department and any complaints filed by individual citizens. Services include preparation of complaints, administration of oaths to persons filing complaints and preparation of necessary summons, arrest warrants and subpoenas. Municipal Court reports all moving traffic convictions to the Texas Department of Public Safety and compiles statistical reports for the Texas Judicial Council and for all Governmental units as required.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Court Administrator	1	1	1
Chief Deputy Court Clerk	1	1	1
Court Clerk	3	3	4
Court Clerk (P/T)	-	-	1
City Marshal	1	1	-
Total	6	6	7

**City of La Porte, Texas
Municipal Court
Detail of Expenditures**

001-6064-512

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	184,231	190,383	159,592	190,417
1020 Overtime	12,233	8,000	8,000	8,000
1030 Certification	1,320	208	571	208
1035 Longevity	2,452	1,100	1,436	1,364
1040 Clothing Allowance	-	586	586	586
1060 FICA	15,143	15,212	13,982	14,724
1065 Retirement	23,802	25,493	23,740	25,099
1080 Insurance - Medical	32,187	36,000	36,000	36,000
1081 Insurance - Life	180	230	269	374
1090 Other Benefits	-	-	400	1,000
Personal Services Subtotal	271,547	277,212	244,576	277,772
Supplies:				
2001 Office Supplies	2,665	3,000	3,000	3,000
2002 Postage	6,455	5,000	6,500	7,000
2003 Protective Clothing	551	200	200	200
2004 Gas and Oil	956	687	850	-
2006 Cleaning	111	200	200	200
2008 Educational	97	200	200	200
2015 Other Supplies	2,464	2,000	2,000	2,000
2018 Computer Supplies	1,246	2,000	1,500	2,000
2091 Office Furniture/Equipment	179	-	-	-
Supplies Subtotal	14,723	13,287	14,450	14,600
Services & Charges:				
3001 Memberships & Subscriptions	520	500	500	501
3020 Training/Seminars	4,446	4,500	4,000	4,650
4001 Office Equipment	3,818	3,800	3,800	3,800
4002 Machinery/Tools/Equipment	1,289	2,000	1,500	2,000
4003 Radios and Base Stations	75	300	50	-
4006 Heating and A/C Equipment	-	500	500	500
4011 Building Maintenance	689	500	500	500
4019 Rental of Equipment	213	300	300	300
4020 Motor Pool Lease Fees	-	1,524	1,524	-
4030 VM: Fleet Maintenance	2,095	2,341	2,341	-
4055 Computer Software	500	500	500	500
4060 Computer Lease Fees	11,660	8,448	8,448	6,971
4065 Computer Maintenance Fees	33,281	37,118	37,118	39,682
4080 Building Security	488	-	-	-
4081 Technology	5,176	-	1,500	-
5005 Personnel Services	7,097	-	-	-
5007 Other Professional Services	968	2,000	2,000	2,000

**City of La Porte, Texas
Municipal Court, Continued
Detail of Expenditures**

001-6064-512

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
5009 Judicial Services	101,708	100,000	100,000	100,000
6002 Printing/Reproduction	3,623	5,000	4,500	5,000
6005 Advertising	-	800	500	500
6008 Jury Fees/Court Costs	2,345	-	-	-
6010 Janitorial Services	4,743	5,500	5,000	5,500
7001 Electrical	4,800	4,500	4,800	6,480
Services & Charges Subtotal	<u>189,534</u>	<u>180,131</u>	<u>179,381</u>	<u>178,884</u>
Division Total	475,804	470,630	438,407	471,256

Administration Department FY 06-07

Purchasing Division

Goals:

- Increase number of vendor responses to formal bids and proposals
- Develop Contract Management Program
- Establish schedule for procuring budgeted capital items

Objectives:

- Continue to manage Procurement Card Program
- Continue to use evaluation criteria for all bids and proposals to ensure best value
- Rewrite Purchasing Manual and revise HTE Manual
- Track expenditures to local and Historically Underutilized Business (HUB) vendors

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Purchase Orders Issued	820	575	550
RFPs	10	7	8
RFQ's	N/A	1	1
Sealed Bids	29	24	27
Procurement Card Purchases - May 2005-May 2006 - \$693,089.38			

Administration Department
FY 06-07

Purchasing Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	200,797	204,214	183,125	201,936	-1.12%
<i>Supplies</i>	3,667	2,659	2,457	3,057	14.97%
<i>Services & Charges</i>	29,786	31,466	35,230	31,628	0.51%
Division Total	234,251	238,339	220,812	236,621	-0.72%

Scope of Services Summary

The Purchasing Division has the responsibility for the orderly procurement of all materials, supplies and services for the City. Duties include the preparation and review of bid specifications, preparation of purchase orders, coordination of departmental requests for materials and supplies, maintenance of a vendor list and suppliers of various items used in daily operations, and overall supervision of the inventory housed in the City's warehouse.

The Division will provide for the fair and equitable treatment of all persons involved in public purchasing by the City, will maximize the purchasing value of public funds in procurement, and will provide safeguards for maintaining a procurement system of quality and integrity.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Purchasing Manager	1.00	1.00	1.00
Warehouse Coordinator	1.00	1.00	1.00
Purchasing Technician	1.00	1.00	1.00
Clerk (P/T)	-	1.00	1.00
Total	3.00	4.00	4.00

**City of La Porte, Texas
Purchasing
Detail of Expenditures**

001-6065-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	148,663	153,445	133,505	153,154
1020 Overtime	3,474	500	2,037	500
1035 Longevity	2,412	2,548	2,548	1,896
1060 FICA	11,533	10,993	10,469	10,283
1065 Retirement	19,154	18,613	16,358	17,612
1067 Pars Retirement	-	-	-	232
1080 Insurance - Medical	15,450	18,000	18,000	18,000
1081 Insurance - Life	111	115	208	259
Personal Services Subtotal	200,797	204,214	183,125	201,936
Supplies:				
2001 Office Supplies	1,179	920	910	920
2002 Postage	522	400	325	400
2004 Gas and Oil	445	439	439	487
2008 Educational	-	50	50	-
2015 Other Supplies	1,521	600	500	1,250
2091 Office Furniture/Equipment	-	250	233	-
Supplies Subtotal	3,667	2,659	2,457	3,057
Services & Charges:				
3001 Memberships & Subscriptions	742	742	740	740
3020 Training/Seminars	5,475	4,810	8,066	4,637
4001 Office Equipment	3,254	3,800	3,200	3,984
4019 Rental of Equipment	-	-	24	-
4020 Motor Pool Lease Fees	948	1,056	1,056	948
4030 VM: Fleet Maintenance	2,964	3,293	3,293	2,900
4060 Computer Lease Fees	4,196	3,028	3,028	2,600
4065 Computer Maintenance Fees	11,977	13,100	13,100	14,881
5005 Personnel Services	217	-	1,546	-
6001 Uniforms	292	338	337	338
6002 Printing/Reproduction	64	554	440	100
6020 Expired Inventory	(342)	445	400	500
9997 Request for Special Programs	-	300	-	-
Services & Charges Subtotal	29,786	31,466	35,230	31,628
Division Total	234,251	238,339	220,812	236,621



City Secretary Department

FY 06-07

City Secretary Division

Goals:

- Maintain records schedule and destruction of City Records
- Plan and schedule General, Run-Off, Special and Bond Elections
- Develop schedule for May 2007 election, notify judges and order supplies by March 2007; hold election school for General, Run-Off, Special and Bond Elections
- Keep alcohol, wrecker, bingo, solicitor and other permits current
- Maintain accurate records of council activities
- Maintain appropriate procedures and media templates for providing information to the public in needed situations
- Maintain Marquee Message and Cable Television Access Channel Information
- Coordinate annual Boards and Commissions appointments and training/orientation
- Work with City Manager's Office and coordinate the TML Booth at the Annual Conference

Performance Indicators:

- Issue/Renew 100+ Alcohol Permits Annually
- Update Boards/Commissions after Council Meetings
- Process 500+ Internal and External Open Records Requests Annually
- Prepare, Process, file and index City Council Meeting and other meeting minutes and packets
- Issue/Renew Solicitor, Bingo, Wrecker and other permits
- Handle bid openings on a weekly/bi-weekly basis
- Assist Mayor and City Council with the annual Board appointments
- Review information placed on cable channel, web page and marquee
- Coordinate and issue press releases
- Coordinate media efforts during emergency situations
- Provide customer service to internal and external customers/citizens
- Coordinate meetings, events and travel for Mayor and City Council
- Provide administrative support to Mayor and City Council
- Attend Chamber luncheons, Marketing/Tourism Committee Meetings and Economic Development Committee Meetings
- Maintain and update Community Reference Guide with Chamber of Commerce
Maintain Mayor's files
- Execute/Attest contracts, deeds and other official documents
- Prepare and administer budgets for City Secretary's Office and Mayor and City Council

Administration Department
FY 06-07

City Secretary Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
Personal Services	228,207	261,082	227,555	263,212	0.82%
Supplies	2,554	4,650	4,300	4,650	0.00%
Services & Charges	75,859	91,633	84,875	106,038	15.72%
Division Total	306,620	357,365	316,730	373,900	4.63%

Scope of Services Summary

Maintain records of Council Regular, Special Called and Workshop Session Meetings, Fiscal Affairs Meetings and 4B Corporation Meetings and all other meetings as assigned. Serve as the administrator for City of La Porte, La Porte Independent School District and San Jacinto College District Elections and is in charged as the custodian of the ballot boxes. Legislatively related duties include attesting, certifying, authenticating official documents and preparing Proclamations. Support citizens and departments in search for information; issue various permits; provide clerical support to Mayor and Council; coordinate information through public access channel, web page and marquee public information; receive and open bids weekly; serve as public information office and serves as records manager in accordance with state law. Attend community events and promote goodwill for the City.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary III	1	1	1
Records Mgmt Tech/Deputy Clerk	1	1	1
Total	4	4	4

**City of La Porte, Texas
City Secretary
Detail of Expenditures**

001-6067-510

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	168,340	195,273	161,585	196,753
1020 Overtime	4,272	5,000	5,000	5,000
1035 Longevity	768	968	1,000	1,192
1060 FICA	12,812	13,306	12,377	12,468
1065 Retirement	21,121	21,568	21,189	21,338
1080 Insurance - Medical	20,600	24,000	24,000	24,000
1081 Insurance - Life	295	317	404	461
1090 Other Benefits	-	650	2,000	2,000
Personal Services Subtotal	228,207	261,082	227,555	263,212
Supplies:				
2001 Office Supplies	1,091	2,000	2,000	2,000
2002 Postage	750	1,200	1,000	1,200
2015 Other Supplies	457	1,450	1,300	1,450
2093 Computer Equipment	257	-	-	-
Supplies Subtotal	2,554	4,650	4,300	4,650
Services & Charges:				
3001 Memberships & Subscriptions	1,512	2,015	2,015	2,015
3020 Training/Seminars	2,882	5,600	5,000	5,600
4060 Computer Lease Fees	6,900	5,484	5,484	19,890
4065 Computer Maintenance Fees	19,696	21,834	21,834	20,833
5005 Personnel Services	-	-	92	-
5007 Other Professional Services	726	-	2,000	1,500
6002 Printing/Reproduction	21,458	20,000	22,000	20,000
6003 Legal Notices	14,068	15,000	15,000	15,000
6004 Elections	7,535	20,000	10,000	20,000
6005 Advertising	-	500	250	-
7005 Misc Utilities	1,082	1,200	1,200	1,200
Services & Charges Subtotal	75,859	91,633	84,875	106,038
Division Total	306,620	357,365	316,730	373,900



Administration Department

FY 06-07

Legal Division

Goals:

- Maintain a close relationship with all City departments to keep apprised of legal issues affecting City operations and personnel
- Provide legal assistance for ongoing City construction projects
- Provide review and general direction for resolving claims and lawsuits against the City. When proper, recommend retraining outside legal counsel with appropriate "specialized" experience
- Provide efficient and effective service as City's Municipal Court Prosecutor
- Provide legal support for the City's various boards and commissions

Administration Department
FY 06-07

Legal Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	5,150	6,000	6,000	6,000	0.00%
<i>Services & Charges</i>	203,829	194,069	171,669	188,603	-2.82%
Division Total	208,979	200,069	177,669	194,603	-2.73%

Scope of Services Summary

The Legal Division renders competent professional legal service and aid to the City through advice to the City Council, City Manager, various boards and staff personnel; formulation and completion of special projects regarding both administrative and legal programs; and representation before all levels of courts.

The City Attorney prepares, reviews and approves all ordinances and resolutions submitted for Council action; and approves all contracts, agreements and documents executed on behalf of the City. Other duties and responsibilities include preparation of deeds, contracts and leases; and attendance at all officially constituted meetings of the City Council which require his presence.

City of La Porte, Texas
Legal
Detail of Expenditures

001-6068-515

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1080 Insurance - Medical	5,150	6,000	6,000	6,000
Personal Services Subtotal	5,150	6,000	6,000	6,000
Services & Charges:				
3001 Memberships & Subscriptions	825	937	937	1,007
3020 Training/Seminars	1,052	1,100	1,100	1,100
4060 Computer Lease Fees	1,049	757	757	520
4065 Computer Maintenance Fees	2,994	3,275	3,275	2,976
5003 Legal	103,719	100,000	100,000	100,000
5004 Consulting	50,325	35,000	20,000	35,000
5007 Other Professional Services	3,628	3,000	5,600	3,000
5010 City Prosecutor	40,236	50,000	40,000	45,000
Services & Charges Subtotal	203,829	194,069	171,669	188,603
Division Total	208,979	200,069	177,669	194,603



Administration Department

FY 06-07

City Council Division

Goals:

- Enhance community relations through public awareness of City services
- Promote the City's dedication to a better quality of life for its citizens
- Accelerate Economic Development activities for our area
- Enhance Employee Morale
- Enhance Customer Service to citizens
- Enhance Financial Accountability
- Enhance programs to welcome new citizens
- Enhance youth activities and programs
- Revitalization of Main Street

Objectives:

- Continue to recognize outstanding employee service to the City by presenting employee(s) with certification, proclamations or plaques (such as employee of the quarter, employee of the year, etc)
- Discuss City's proactive attitude with citizens
- Provide press releases of projects, which contribute to the City's quality of life
- Continue to share in a joint effort with the La Porte Bayshore Chamber of Commerce to work toward enhancing economic development with the City of La Porte

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Regular City Council Meetings	24	24	24
Special City Council Meetings	5	5	5
City Council Work Sessions	8	15	15
Committees Subcommittees			as needed
Attend community meetings, homeowners meetings and social events to promote goodwill for the City of La Porte.			

Administration Department
FY 06-07

City Council Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	22,383	24,636	22,325	21,881	-11.18%
<i>Supplies</i>	11,522	15,300	14,850	16,450	7.52%
<i>Services & Charges</i>	35,311	57,022	41,422	54,957	-3.62%
Division Total	69,216	96,958	78,597	93,288	-3.79%

Scope of Services Summary

The City Council is the legislative and policy-making body of the City. It is composed of nine citizens elected to three year staggered terms. There six single-member districts, and three at-large positions comprised of two Council Members and the Mayor. The Mayor serves as the presiding officer at official meetings and as the ceremonial head of the City.

The responsibilities of the City Council include enacting ordinances, resolutions and orders necessary for the proper governing of the City's affairs; reviewing and adopting the annual budget; reviewing and acting upon recommendations of various committees and the City Manager; appointing the City Manager, City Attorney and various board members; authorizing the issuance of bonds by a bond ordinance; approving assessment rolls to be used for the collection of taxes for the current year; and promoting the welfare, health and safety of the citizens of La Porte.

**City of La Porte, Texas
City Council
Detail of Expenditures**

001-6069-511

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	11,500	12,000	11,500	12,000
1042 Car Allowance	9,200	10,800	9,200	9,600
1060 FICA	1,683	1,836	1,625	-
1067 Pars Retirement	-	-	-	281
Personal Services Subtotal	22,383	24,636	22,325	21,881
Supplies:				
2001 Office Supplies	1,410	1,600	1,600	1,600
2015 Other Supplies	10,112	12,000	12,000	14,400
2018 Computer Supplies	-	450	-	450
2093 Computer Equipment	-	1,250	1,250	-
Supplies Subtotal	11,522	15,300	14,850	16,450
Services & Charges:				
3001 Memberships & Subscriptions	7,265	8,630	8,630	8,540
3020 Training/Seminars	13,505	30,000	20,000	30,000
3021 Special Commissions	730	5,000	-	5,000
4001 Office Equipment	-	1,000	1,000	-
4060 Computer Lease Fees	2,704	1,842	1,842	420
4065 Computer Maintenance Fees	7,719	6,550	6,550	1,997
5017 Annual Retreat Costs	3,388	4,000	3,400	9,000
Services & Charges Subtotal	35,311	57,022	41,422	54,957
Division Total	69,216	96,958	78,597	93,288



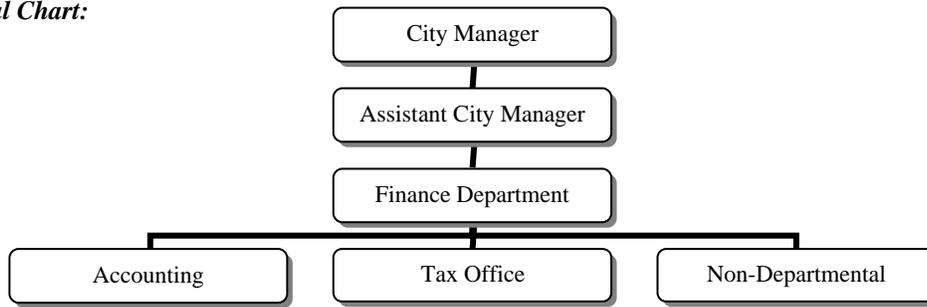
Finance Department

FY 06-07

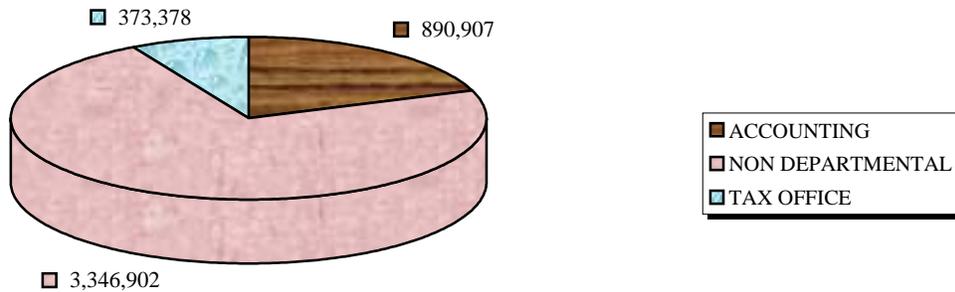
Mission Statement:

To provide services to citizens in a fair, consistent, cost-effective, courteous and organized manner. To provide citizens, management and council with accurate and useful financial information in a timely manner.

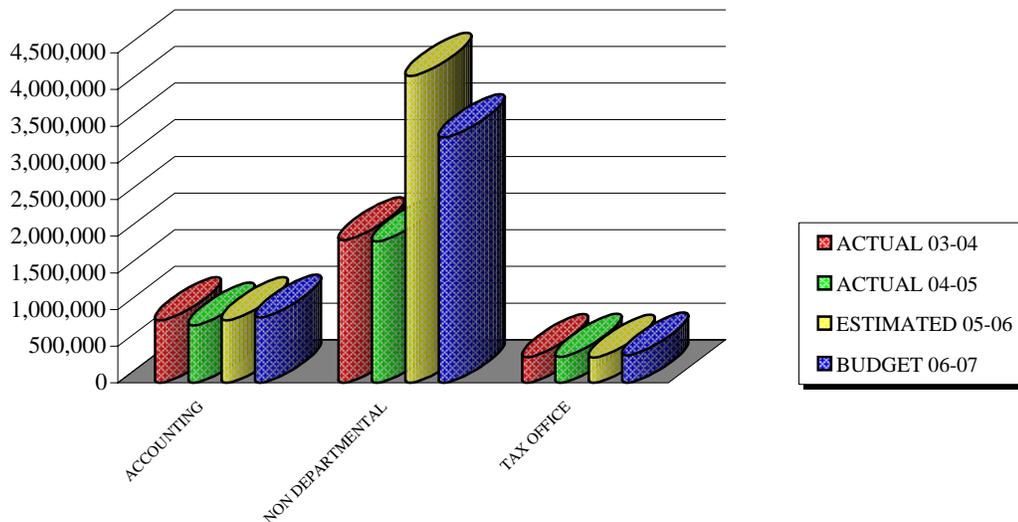
Organizational Chart:



Share of General Fund Budget: 17%



Four Year Comparison by Division:



Finance Department FY 06-07

Summary:

The Finance Department is responsible for effectively administering the City's financial operation and fulfilling the duty to be publicly accountable in a democratic society. This includes establishing and improving accounting, budgeting and financial reporting standards. The department controls the collection and disbursement of funds and provides for their protection and investment. Maximum use of funds will be handled by timely collections and proper disbursement to obtain full use of investments.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Accounting	780,862	903,094	852,254	756,253	-16.26%
Non Departmental	1,929,934	1,929,931	4,339,859	3,645,211	88.88%
Tax Office	355,346	366,387	342,980	373,378	1.91%
Department Total	3,066,143	3,199,412	5,535,093	4,774,842	49.24%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	1,163,260	1,276,698	1,209,341	1,175,919	-7.89%
Supplies	40,008	48,150	37,406	38,725	-19.57%
Services & Charges	1,862,875	1,874,564	4,267,687	3,560,198	89.92%
Capital Outlay	-	-	20,659	-	-
Department Total	3,066,143	3,199,412	5,535,093	4,774,842	49.24%

Finance Department FY 06-07

Accounting Division

Goals:

- To monitor the fiscal year budget, analyze and review budget proposals, and prepare budget for new fiscal year 2008
- Perform all accounting functions in compliance with timetables and requirements established by the City Council and administration, GAAP, as well as State and Federal Agencies
- Provide financial information to users in the form, frequency and timeliness needed for management decisions
- Attainment of the Government Finance Officer's Association (GFOA) Award for Financial Reporting and the Distinguished Budget Award
- Provide quality budget development and analysis services to foster financial accountability and responsible usage of City funds
- Manage the City's financial assets by the principle of maximizing available revenue, minimizing costs and protecting investment principal
- Provide increased revenue through interest earnings and reduced costs through more efficient operations
- Accurate and timely balancing, billing and collection of accounts receivables

Objectives:

- To complete proposed FY 2007-08 annual budget by August 2007, and secure the GFOA Award for the annual budget
- To complete 9/30/06 Financial Report by January 2007 and secure the GFOA Award for Financial Reporting
- Print monthly reports by the seventh working day following the end of the month
- To revise and update Policy and Procedures Manuals
- Enhance earnings on the investment of City funds through active portfolio management while maintaining safety and liquidity
- Obtain an average interest earnings rate on idle funds greater than 15 basis points over the short-term rate
- Monthly reconciliation of all accounts receivable to subsidiary reports to balance to the general ledger

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Process Accounts Payable Checks	9,305	7,800	7,800
Process Payroll Checks	11,297	11,100	11,350
Average Daily Bank Balance (\$)	1,160,097	1,500,000	1,000,000
Average Interest Rate Earned vs. Short Term Rate (%)	(0.52)	(0.25)	0.10
Mowing Accounts Billed	269	250	250
Certificate of Achievement - 24 years			
Budget Award - 15 years			

Finance Department
FY 06-07

Accounting Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	606,481	700,279	651,873	551,330	-21.27%
<i>Supplies</i>	23,055	30,050	23,296	21,050	-29.95%
<i>Services & Charges</i>	151,325	172,765	177,085	183,873	6.43%
Division Total	780,862	903,094	852,254	756,253	-16.26%

Scope of Services Summary

The Accounting Division is responsible for all financial records of the City. This Division invests all idle funds and administers debt service through the bond paying agencies. All expenditures are disbursed by the division with approved purchase orders, receiving reports and invoices that are within the prescribed budgetary limitations. This Division also distributes the monthly financial reports; prepares the annual financial statements; assists in the preparation of the annual budget and also maintains the fixed asset files and other related functions. This Division also prepares employee payroll records and submits various statements and reports to other Agencies.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Assistant City Manager	1	1	-
Director of Finance	-	-	0.50
Assistant Director of Finance	0.50	0.50	-
Controller	-	1	1
Budget/Investment Officer	1	1	1
Accounting Coordinator	1	1	1
Accountant	1	1	1
Senior Financial Services Technician	1	1	1
Financial Services Technician	3	3	3
EMS Billing Technician I	1	-	-
Secretary III	1	1	1
Total	10.50	10.50	9.50

**City of La Porte, Texas
Accounting
Detail of Expenditures**

001-6141-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	455,320	511,253	470,635	408,204
1020 Overtime	2,607	3,000	2,465	2,500
1035 Longevity	2,898	3,512	3,386	3,124
1042 Car Allowance	5,486	5,700	5,825	-
1060 FICA	34,450	38,859	35,299	30,645
1065 Retirement	55,706	64,007	60,452	48,411
1080 Insurance - Medical	48,925	72,000	72,000	57,000
1081 Insurance - Life	589	648	611	446
1090 Other Benefits	500	1,300	1,200	1,000
Personal Services Subtotal	606,481	700,279	651,873	551,330
Supplies:				
2001 Office Supplies	6,710	11,000	9,445	11,000
2002 Postage	6,924	9,000	6,366	5,500
2008 Educational	929	850	850	850
2015 Other Supplies	4,602	3,000	1,500	2,000
2018 Computer Supplies	1,439	1,200	1,841	1,700
2091 Office Furniture/Equipment	2,451	5,000	3,000	-
2093 Computer Equipment	-	-	294	-
Supplies Subtotal	23,055	30,050	23,296	21,050
Services & Charges:				
3001 Memberships & Subscriptions	6,717	4,500	5,000	5,700
3020 Training/Seminars	15,479	16,000	17,500	12,731
4001 Office Equipment	2,802	3,500	3,300	4,500
4011 Building Maintenance	181	-	-	-
4055 Computer Software	450	-	-	-
4060 Computer Lease Fees	11,842	9,764	9,764	7,800
4065 Computer Maintenance Fees	33,801	39,301	39,301	44,642
5001 Audit	30,000	60,000	55,000	60,000
5005 Personnel Services	-	1,500	-	1,500
5006 Fiscal Services	33,078	22,000	30,000	30,000
5007 Other Professional Services	5,522	6,000	7,220	7,000
6002 Printing/Reproduction	11,454	10,000	10,000	10,000
6005 Advertising	-	200	-	-
Services & Charges Subtotal	151,325	172,765	177,085	183,873
Division Total	780,862	903,094	852,254	756,253



Finance Department FY 06-07

Tax Division

Goals:

- Accurate and timely balancing, billing and collection of tax accounts
- To establish two additional mailings of delinquent tax notices in February, March, August and September
- Increase total collections
- To establish an additional mailing of current taxes before January 10th of accounts that remain due as of January 5th

Objectives:

- Monthly reconciliation of all escrow liability accounts to the general ledger and tax rolls
- To mail all current and delinquent tax notices in a timely manner
- Reduce value of delinquent taxes by 15%
- Provide Customer Satisfaction

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Tax Accounts Billed	35,068	37,745	38,469
Supplemental Rolls Processed	61	56	54
Correction Rolls Processed	94	68	52
Name Change Rolls	43	48	48
Homestead Exemptions	14,866	18,975	18,574
Over 65 & Disability Exemption	2,625	3,548	3,590
Disabled Veteran Exemption	228	291	302
Total Exemption Accounts	1,896	2,381	2,283
Agriculture Applications	184	446	447
Other Exemptions	23	355	346

Finance Department
FY 06-07

Tax Office Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	183,098	185,921	166,970	185,819	-0.05%
<i>Supplies</i>	8,902	11,600	8,610	11,675	0.65%
<i>Services & Charges</i>	163,347	168,866	167,400	175,884	4.16%
Division Total	355,346	366,387	342,980	373,378	1.91%

Scope of Services Summary

The Tax Office Division is responsible for the billing and collection of ad valorem (property) taxes. Through contractual agreement, this Division also bills and collects property taxes on behalf of the La Porte Independent School District and the Cities of Morgan's Point and Shoreacres.

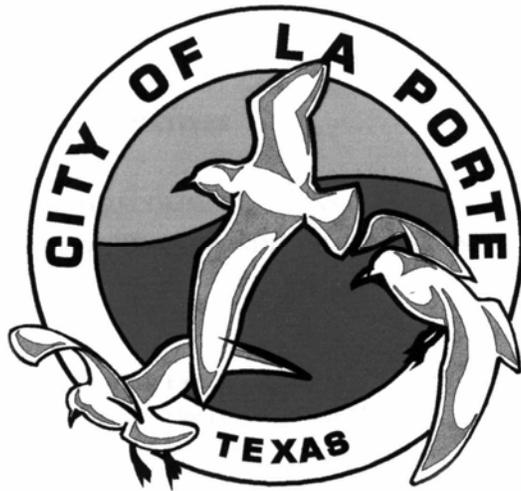
Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Tax Manager	1	1	1
Deputy Tax Collector	1	1	1
Tax Service Clerk	1	1	1
Receptionist	1	1	1
Total	4	4	4

**City of La Porte, Texas
Tax Office
Detail of Expenditures**

001-6145-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	133,987	132,454	116,844	132,461
1020 Overtime	387	1,000	1,000	1,000
1030 Certification	-	208	-	-
1035 Longevity	820	1,012	1,036	992
1060 FICA	10,120	10,024	8,797	9,934
1065 Retirement	17,047	17,079	15,165	17,288
1080 Insurance - Medical	20,600	24,000	24,000	24,000
1081 Insurance - Life	137	144	128	144
Personal Services Subtotal	183,098	185,921	166,970	185,819
Supplies:				
2001 Office Supplies	1,630	2,500	2,000	2,500
2002 Postage	6,180	7,300	5,000	7,300
2008 Educational	-	300	300	300
2015 Other Supplies	1,023	1,500	1,250	1,500
2091 Office Furniture/Equipment	5	-	-	-
2093 Computer Equipment	64	-	60	75
Supplies Subtotal	8,902	11,600	8,610	11,675
Services & Charges:				
3001 Memberships & Subscriptions	863	1,055	800	1,110
3020 Training/Seminars	4,087	6,135	6,135	7,635
4001 Office Equipment	1,299	1,565	1,565	1,600
4055 Computer Software	329	250	239	300
4060 Computer Lease Fees	5,245	3,785	3,785	2,920
4065 Computer Maintenance Fees	14,971	16,376	16,376	15,873
5005 Personnel Services	1,704	500	-	500
5007 Other Professional Services	130,292	133,000	133,000	139,746
6002 Printing/Reproduction	3,797	5,000	4,500	5,000
6005 Advertising	760	1,200	1,000	1,200
Services & Charges Subtotal	163,347	168,866	167,400	175,884
Division Total	355,346	366,387	342,980	373,378



Finance Department
FY 06-07

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	373,680	390,498	390,498	438,770	12.36%
<i>Supplies</i>	8,051	6,500	5,500	6,000	-7.69%
<i>Services & Charges</i>	1,548,203	1,532,933	3,923,202	3,200,441	108.78%
<i>Capital Outlay</i>	-	-	20,659	-	-
Division Total	<u>1,929,934</u>	<u>1,929,931</u>	<u>4,339,859</u>	<u>3,645,211</u>	88.88%

Scope of Services Summary

The Non Departmental Division was established to account for the General Fund's share of centralized costs that are not specifically allocated to General Fund Divisions. Functions which benefit all General Fund accounts of the City include such things as liability insurance and contingency. Funded transfers to other funds are also classified here.

**City of La Porte, Texas
Non Departmental
Detail of Expenditures**

001-6146-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1055 Termination Pay (Sick/Vac)	139,226	125,000	125,000	140,000
1060 FICA	10,632	9,500	9,500	10,710
1065 Retirement	17,823	15,998	15,998	18,060
1080 Insurance - Medical	206,000	240,000	240,000	270,000
Personal Services Subtotal	373,680	390,498	390,498	438,770
Supplies:				
2002 Postage	1,696	3,000	2,000	2,000
2015 Other Supplies	6,354	3,500	3,500	4,000
Supplies Subtotal	8,051	6,500	5,500	6,000
Services & Charges:				
4001 Office Equipment	10,367	5,596	10,000	10,996
4011 Building	19,954	500	5,500	5,000
5004 Consulting	1,138	45,000	45,000	45,000
5007 Other Professional Services	-	-	-	50,000
5013 Property Appraisal	2,950	1,000	1,000	3,000
6010 Janitorial	-	-	-	15,000
6091 Bad Debt Expense	94	-	-	-
7001 Electrical	412,829	370,000	400,000	567,000
7004 Water	2,389	1,900	2,400	3,000
9002 Admin Trans to Fund 002	32,500	-	-	-
9008 Admin Trans to Fund 008	3,700	-	-	-
9014 Admin Trans to Fund 014	788,591	677,438	1,177,438	764,950
9015 Admin Trans to Fund 015	14,000	-	714,450	210,000
9023 Admin Trans to Fund 023	4,000	-	-	-
9024 Admin Trans to Fund 024	10,000	-	-	-
9026 Admin Trans to Fund 026	1,000	-	-	-
9028 Admin Trans to Fund 028	12,000	-	-	50,000
9032 Admin Trans to Fund 032	231,735	-	-	-
9036 Admin Trans to Fund 036	-	-	500,000	-
9041 Admin Trans to Fund 041	-	-	500,000	-
9043 Admin Trans to Fund 043	-	-	153,915	-
9050 Contingency	-	260,000	242,000	270,000
9997 Special Programs	956	171,499	171,499	1,206,495
Services & Charges Subtotal	1,548,203	1,532,933	3,923,202	3,200,441
Capital Outlay:				
8002 Building Improvements	-	-	20,659	-
Capital Outlay Subtotal	-	-	20,659	-
Division Total	1,929,934	1,929,931	4,339,859	3,645,211

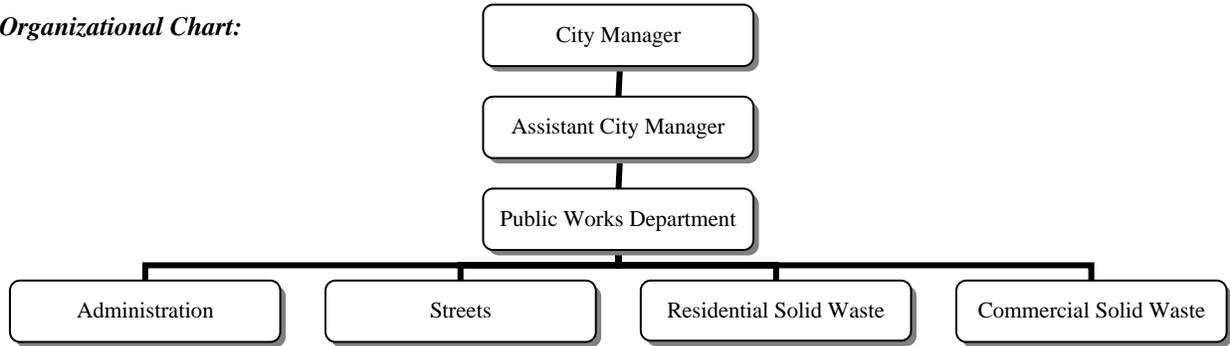
Public Works Department

FY 06-07

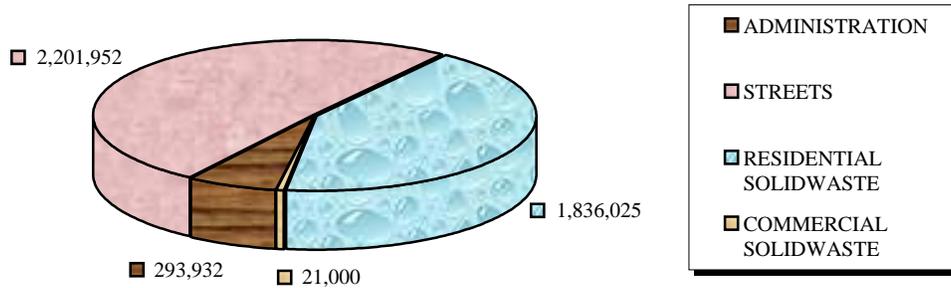
Mission Statement:

To provide essential public services to the Citizens of La Porte in the most efficient, cost-effective manner possible by utilizing creative and innovative techniques of public works services and facilities.

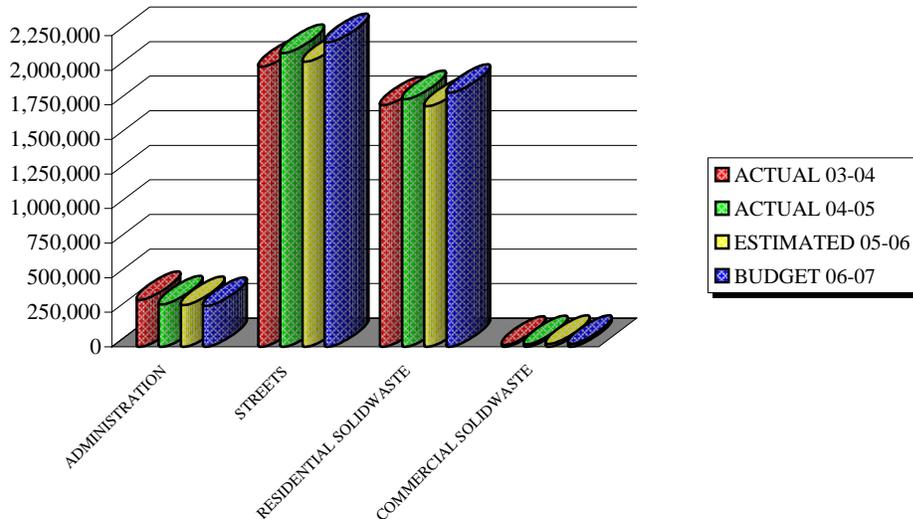
Organizational Chart:



Share of General Fund Budget: 16%



Four Year Comparison by Division:



Public Works Department FY 06-07

Summary:

The function of the Public Works Department is to plan, organize, coordinate and implement all projects and programs involving streets, drainage, solidwaste, vehicle maintenance and water and wastewater services. This Department is also responsible for the planning of new wastewater facilities, the implementation of the proposed landfill and the operation of surface water supply facilities by the La Porte Area Water Authority.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Administration	306,500	320,488	301,170	302,682	-5.56%
Streets	2,123,822	2,239,503	2,061,116	2,203,457	-1.61%
Residential Solidwaste	1,789,297	1,784,705	1,740,199	1,846,025	3.44%
Commercial Solidwaste	19,017	21,000	21,000	21,000	0.00%
Department Total	4,238,636	4,365,696	4,123,485	4,373,164	0.17%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	2,532,769	2,584,503	2,315,674	2,460,883	-4.78%
Supplies	360,929	307,094	336,594	372,794	21.39%
Services & Charges	1,316,096	1,421,099	1,422,217	1,478,387	4.03%
Capital Outlay	28,842	53,000	49,000	61,100	15.28%
Department Total	4,238,636	4,365,696	4,123,485	4,373,164	0.17%

Public Works Department

FY 06-07

Administration Division

Goals:

- Manage assigned construction contracts
- Manage activities of the La Porte Area Water Authority
- Monitor activities of all Public Works Divisions

Objectives:

- Completion of all assigned construction contracts within time allowed and budget constraints
- Assure the La Porte Area Water Authority provides adequate supplies of water to all customer entities at the most cost effective price possible

Performance Indicators:

	Actual	Estimated	Proposed
	2004-05	2005-06	2006-07
Key indicators will be completion of the goals and objectives within the allotted time period.			

Public Works Department
FY 06-07

Public Works Administration Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	230,972	240,281	213,302	219,002	-8.86%
<i>Supplies</i>	2,133	2,860	3,760	3,700	29.37%
<i>Services & Charges</i>	73,394	77,347	84,108	79,980	3.40%
Division Total	306,500	320,488	301,170	302,682	-5.56%

Scope of Services Summary

The Public Works Administration Division is responsible for planning, organizing, and implementing all projects involving street drainage, solidwaste, vehicle maintenance, and water/wastewater services. They are also responsible for planning and inspecting new wastewater facilities, implementing proposed landfill, and operating surface water supply facilities for the La Porte Area Water Authority.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Public Works	0.5	0.5	0.5
Assistant Public Works Director	0.5	0.5	0.5
Office Coordinator	1.0	1.0	1.0
Secretary I	2.0	2.0	2.0
Total	4.0	4.0	4.0

**City of La Porte, Texas
Public Works Administration
Detail of Expenditures**

001-7070-530

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	170,216	172,982	152,374	155,956
1020 Overtime	-	100	30	100
1035 Longevity	3,036	3,728	1,858	2,092
1042 Car Allowance	2,454	2,550	2,494	2,550
1060 FICA	12,391	12,856	10,933	11,476
1065 Retirement	22,005	22,477	20,038	20,540
1080 Insurance - Medical	20,638	24,000	24,000	24,000
1081 Insurance - Life	232	288	275	288
1090 Other Benefits	-	1,300	1,300	2,000
Personal Services Subtotal	230,972	240,281	213,302	219,002
Supplies:				
2001 Office Supplies	541	1,300	1,800	1,800
2002 Postage	187	200	200	200
2004 Gas and Oil	740	460	1,192	1,000
2009 Medical	103	100	68	100
2015 Other Supplies	404	800	500	600
2091 Office Furniture/Equipment	159	-	-	-
Supplies Subtotal	2,133	2,860	3,760	3,700
Services & Charges:				
3001 Memberships & Subscriptions	600	506	706	506
3020 Training/Seminars	3,254	4,000	3,936	4,250
4001 Office Equipment	6,390	8,000	4,560	6,000
4006 Heating and A/C Equipment	825	800	600	800
4011 Building Maintenance	3,629	4,800	2,290	4,100
4020 Motor Pool Lease Fees	1,404	2,028	2,028	1,488
4030 VM: Fleet Maintenance	2,376	1,647	1,647	1,100
4060 Computer Lease Fees	5,245	3,785	3,785	2,600
4065 Computer Maintenance Fees	14,971	16,376	16,376	14,881
5002 Engineering	-	-	13,000	
5007 Other Professional Services	75	505	505	505
6002 Printing & Reproduction	248	-	-	-
6005 Advertising	670	-	-	-
6010 Janitorial Services	5,058	5,400	4,764	5,000
7001 Electrical	24,571	25,000	25,000	33,750
7004 Water	4,078	4,500	4,911	5,000
Services & Charges Subtotal	73,394	77,347	84,108	79,980
Division Total	306,500	320,488	301,170	302,682



**Public Works Department
FY 06-07**

Streets Division

Goals:

- Chip approximately 28,260 linear feet of streets.
- Recycle approximately 10,204 linear feet of streets.
- Perform drainage maintenance on entire system
- Mow 500 acres of Rights-of Way monthly
- Mow 300 acres of Airport Property monthly
- Continue Crack Seal Program
- Provide assistance to other departments in traffic control
- Hang informational banners of various civic organizations
- Perform studies for requested Traffic Hump petitions

Objectives:

- Continue with the recycling of streets versus reconstruction
- Perform speed studies for Police Department as requested
- Hang banners as requested for community event information

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Linear feet of streets Chip Sealed	15,510	16,000	28,260
Linear feet of streets Recycled	7,465	10,000	10,204
Linear feet of ditches cleaned	80,876	75,000	80,000
Linear feet of streets Crack Sealed	50,648	69,000	70,000

Public Works Department
FY 06-07

Streets Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	1,396,179	1,416,640	1,256,997	1,346,154	-4.98%
<i>Supplies</i>	129,522	127,522	124,971	136,211	6.81%
<i>Services & Charges</i>	571,260	642,341	630,148	668,092	4.01%
<i>Capital Outlay</i>	26,862	53,000	49,000	53,000	0.00%
Division Total	2,123,822	2,239,503	2,061,116	2,203,457	-1.61%

Scope of Services Summary

The Streets Division is responsible for maintaining all City streets. The Street Maintenance crew in this Division performs job functions such as street and drainage reconstruction, patching, seal, coating, overlay and crack sealing. Other tasks include: mowing, mosquito control, traffic control and airport maintenance.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Street Maint. Superintendent	1	1	1
Street Maint. Supervisor	3	3	3
Senior Equipment Operator	6	6	6
Equipment Operator II	6	6	6
Equipment Operator I	12	11	11
Mosquito Control Technician	-	1	1
Total	28	28	28

City of La Porte, Texas
Streets
Detail of Expenditures

001-7071-531

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	992,243	995,842	865,259	940,183
1020 Overtime	34,522	27,000	27,000	27,000
1030 Certification	980	1,248	604	624
1035 Longevity	16,380	16,320	14,916	13,464
1060 FICA	76,872	76,332	66,086	72,133
1065 Retirement	130,206	131,063	114,383	123,915
1080 Insurance - Medical	144,200	168,000	168,000	168,000
1081 Insurance - Life	776	835	749	835
Personal Services Subtotal	1,396,179	1,416,640	1,256,997	1,346,154
Supplies:				
2001 Office Supplies	940	-	105	-
2003 Protective Clothing	713	850	850	850
2004 Gas and Oil	60,598	64,872	64,000	70,711
2005 Minor Tools	1,030	1,000	1,000	1,000
2007 Chemical	29,315	30,000	29,000	30,000
2010 Traffic	27,924	27,500	27,000	30,000
2015 Other Supplies	1,671	1,400	1,350	1,400
2090 Machinery/Tools/Equipment	7,330	1,900	1,666	2,250
Supplies Subtotal	129,522	127,522	124,971	136,211
Services & Charges:				
3001 Memberships & Subscriptions	40	350	350	350
3020 Training/Seminars	2,143	2,500	2,500	2,500
4002 Machinery/Tools/Equipment	14,397	3,000	3,000	3,000
4003 Radios and Base Stations	421	1,000	800	1,000
4004 Traffic Signal Maintenance	-	13,000	1,000	11,000
4015 Paving	130,438	155,000	153,000	200,000
4019 Rental of Equipment	183	220	87	-
4020 Motor Pool Lease Fees	151,200	188,136	188,136	171,276
4030 VM: Fleet Maintenance	240,833	247,239	247,239	242,323
4055 Computer Software	2,730	2,600	2,600	3,000
4060 Computer Lease Fees	3,147	2,271	2,271	1,560
4065 Computer Maintenance Fees	8,983	9,825	9,825	8,928
5002 Engineering	500	1,500	1,500	1,500
5007 Other Professional Services	940	1,000	940	1,750
6001 Uniforms	8,037	8,200	8,200	8,300
6002 Printing and Production	-	1,000	800	800
6009 Landfills Charges	1,786	1,000	2,000	2,000
7001 Electrical	5,481	4,500	3,800	5,805
7003 Telephone	-	-	2,100	3,000
Services & Charges Subtotal	571,260	642,341	630,148	668,092

Continued

**City of La Porte, Texas
Streets, Continued
Detail of Expenditures**

001-7071-531

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Capital Outlay:				
8027 Traffic Control Devices	-	3,000	3,000	3,000
8029 Paving	26,862	50,000	46,000	50,000
Capital Outlay Subtotal	<u>26,862</u>	<u>53,000</u>	<u>49,000</u>	<u>53,000</u>
 Division Total	 2,123,822	 2,239,503	 2,061,116	 2,203,457

Public Works Department
FY 06-07

Residential Solidwaste Division

Goals:

- Continue to provide efficient Solid Waste Collection services
- Continue providing mulch to citizens at no cost
- Continue to explore opportunities to expand the Recycling Program
- More stringent enforcement of Solid Waste Ordinance

Objectives:

- Efficient, cost effective collection of Solid Waste
- Expansion of the Recycling Program through public education and outreach

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Cu. Yds. Garbage Collected	30,022	29,298	30,000
Cu. Yds. Trash Collected	49,140	62,888	50,250
Number of Citizens Receiving Compost	530	2,100	1,500

Public Works Department
FY 06-07

Residential Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	905,617	927,582	845,375	895,727	-3.43%
<i>Supplies</i>	229,275	176,712	207,863	232,883	31.79%
<i>Services & Charges</i>	652,425	680,411	686,961	709,315	4.25%
Division Total	1,789,297	1,784,705	1,740,199	1,846,025	3.44%

Scope of Services Summary

The functions for the Residential Solidwaste Division is the collection of residential solidwaste for approximately 8,650 homes within the City limits.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Equipment Services/Solidwaste Superinter	-	0.50	0.50
Solidwaste Superintendent	1	-	-
Solidwaste Supervisor	1	1	1
Senior Equipment Operator	2	2	2
Equipment Operator II	5	4	4
Equipment Operator I	5	6	6
Solidwaste Worker	8	8	9
Total	22.00	21.50	22.50

**City of La Porte, Texas
Residential Solidwaste
Detail of Expenditures**

001-7072-532

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	626,481	635,706	561,897	606,117
1020 Overtime	27,707	20,000	27,310	25,000
1035 Longevity	5,844	7,044	6,352	7,064
1060 FICA	48,739	48,637	43,030	46,741
1065 Retirement	82,935	83,533	74,199	81,171
1080 Insurance - Medical	113,300	132,000	132,000	129,000
1081 Insurance - Life	613	662	587	634
Personal Services Subtotal	905,617	927,582	845,375	895,727
Supplies:				
2001 Office Supplies	18	100	125	150
2002 Postage	-	200	50	100
2003 Protective Clothing	405	600	600	600
2004 Gas and Oil	68,653	67,211	78,258	76,663
2005 Minor Tools	167	150	150	150
2007 Chemical	66	100	50	100
2015 Other Supplies	159,842	106,500	127,000	155,000
2050 Safety Supplies	123	120	114	120
2090 Machinery/Tools/Equipment	-	1,431	1,276	-
2091 Office Furniture/Equip	-	300	240	-
Supplies Subtotal	229,275	176,712	207,863	232,883
Services & Charges:				
3001 Memberships & Subscriptions	-	200	150	200
3020 Training/Seminars	140	1,191	1,000	1,191
4002 Machinery/Tools/Equipment	24	400	400	400
4003 Radios and Base Stations	-	1,000	-	400
4019 Rental of Equipment	99	120	43	-
4020 Motor Pool Lease Fees	81,287	107,172	107,172	117,624
4030 VM: Fleet Maintenance	229,998	224,550	224,550	215,601
4060 Computer Lease Fees	2,098	1,514	1,514	1,040
4065 Computer Maintenance Fees	5,988	6,550	6,550	5,952
5005 Personnel Services	22,636	7,000	13,910	10,000
5007 Other Professional Services	1,135	1,245	200	200
6001 Uniforms	5,007	5,500	5,460	5,500
6002 Printing/Reproduction	547	525	702	700
6009 Landfill Charges	303,465	323,444	323,500	319,560
7003 Telephone	-	-	1,810	2,310
9999 Request for New Position	-	-	-	28,637
Services & Charges Subtotal	652,425	680,411	686,961	709,315
Capital Outlay:				
8021 Machinery/Tools/Equipment	1,980	-	-	8,100
Capital Outlay Subtotal	1,980	-	-	8,100
Division Total	1,789,297	1,784,705	1,740,199	1,846,025



Public Works Department
FY 06-07

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	19,017	21,000	21,000	21,000	0.00%
Division Total	19,017	21,000	21,000	21,000	0.00%

Scope of Services Summary

The function of the Commercial Solidwaste Division is the collection of commercial solidwaste for approximately 600 entities within the City limits. The City has a private contractor who provides this service on behalf of the City.

**City of La Porte, Texas
Commercial Solidwaste
Detail of Expenditures**

001-7073-532

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Services & Charges:				
5007 Other Professional Services	19,017	21,000	21,000	21,000
Services & Charges Subtotal	19,017	21,000	21,000	21,000
 Division Total	 19,017	 21,000	 21,000	 21,000

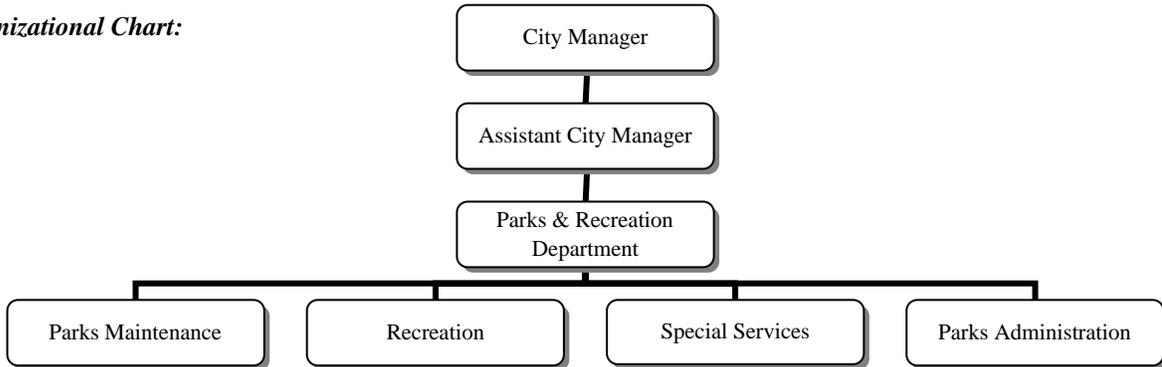
Parks & Recreation Department

FY 06-07

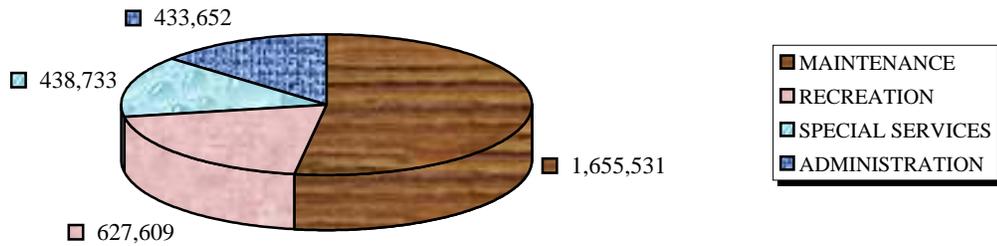
Mission Statement:

To provide and manage superior parks and recreational facilities, innovative programs, and services which will provide our customers with pleasure and enrichment.

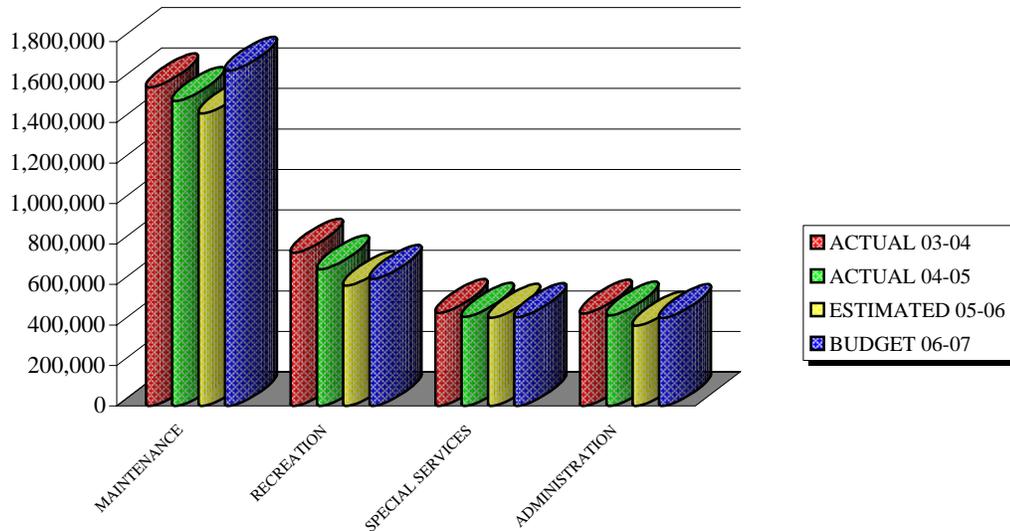
Organizational Chart:



Share of General Fund Budget: 11%



Four Year Comparison by Division:



Parks and Recreation Department FY 06-07

Summary:

The Parks & Recreation Department is responsible for the maintenance and operation of the City's park and recreation system. The Parks Maintenance Division maintains park grounds, sportsfields, Park and other municipal facilities such as City Hall and the La Porte Community Library. The Recreation Division operates the City recreation centers, swimming pools, the Fitness Center, and provides recreational opportunities for both youth and adults. The Special Services Division develops and operates programs supporting seniors and special populations for the City. The Parks Administration Division offers tactical and strategic support for other divisions to meet the stated goals of the department. The Department also operates the Sylvan Beach Pavilion as an enterprise operation.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Parks Maintenance	1,506,226	1,616,891	1,444,016	1,725,181	6.70%
Recreation	675,070	647,238	594,951	627,609	-3.03%
Special Services	439,572	437,302	435,333	438,733	0.33%
Parks Administration	446,948	441,698	395,801	433,652	-1.82%
Department Total	3,067,816	3,143,129	2,870,101	3,225,175	2.61%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	2,112,572	2,183,459	1,901,938	2,151,256	-1.47%
Supplies	158,860	163,962	168,741	173,233	5.65%
Services & Charges	788,672	770,708	777,216	858,546	11.40%
Capital Outlay	7,712	25,000	22,206	42,140	68.56%
Department Total	3,067,816	3,143,129	2,870,101	3,225,175	2.61%

Parks & Recreation Department FY 06-07

Parks Maintenance Division

Goals:

- Continue beautification efforts throughout the City
- Educate the public on the importance of trees for the environment and for the City
- Improve productivity and efficiency of Parks and Facility Maintenance personnel
- Provide superior athletic facilities for adult and youth sports associations

Objectives:

- Continue implementation of the "Keep La Porte Beautiful" campaign
- Continue implementation of the "Tree City, U.S.A." program
- Increase awareness of workplace safety and productivity of employees through training and development

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Median Cost of Primary Park Properties per Visit	\$ 158	\$ 152	\$ 152
Avg. Cost of Secondary Parks per Acre	\$ 36	\$ 33	\$ 33
Avg. Cost of Field Mow Parks per Acre	\$ 23	\$ 23	\$ 23

Parks & Recreation Department
FY 06-07

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	814,149	934,594	752,110	932,068	-0.27%
<i>Supplies</i>	87,176	79,457	88,037	92,872	16.88%
<i>Services & Charges</i>	597,189	577,840	581,663	658,101	13.89%
<i>Capital Outlay</i>	7,712	25,000	22,206	42,140	68.56%
Division Total	1,506,226	1,616,891	1,444,016	1,725,181	6.70%

Scope of Services Summary

The Parks Maintenance Division is responsible for the maintenance of eighteen parks, four recreation centers, five aquatic facilities, five athletic complexes, one Recreation/Fitness center and Sylvan Beach Pavilion. Additionally, the Parks Division maintains all landscaped areas within the City that are considered right of ways. The Parks Division also assists the Recreation Division with special events.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Supervisor	2	2	2
Facility Maintenance Supervisor	1	1	1
Building Maintenance Technician	3	3	3
Senior Parks Maintenance Worker	2	2	2
Parks Maintenance Worker II	6	6	6
Parks Maintenance Worker I	9	9	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	27	27	27

**City of La Porte, Texas
Parks Maintenance
Detail of Expenditures**

001-8080-552

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	542,923	634,582	483,420	626,927
1020 Overtime	20,527	16,000	16,000	17,500
1035 Longevity	7,336	7,340	6,040	5,292
1060 FICA	42,791	49,270	37,636	48,718
1065 Retirement	71,276	82,682	64,488	82,882
1080 Insurance - Medical	128,750	144,000	144,000	150,000
1081 Insurance - Life	547	720	526	749
Personal Services Subtotal	<u>814,149</u>	<u>934,594</u>	<u>752,110</u>	<u>932,068</u>
Supplies:				
2003 Protective Clothing	1,129	1,500	1,500	1,500
2004 Gas and Oil	19,259	22,757	22,000	24,827
2005 Minor Tools	3,403	2,800	2,660	2,800
2006 Cleaning	5,692	5,000	4,750	5,000
2007 Chemical	37,301	29,000	39,000	42,000
2015 Other Supplies	10,249	8,500	8,350	8,500
2090 Machinery/Tools/Equipment	10,143	9,900	9,777	8,245
Supplies Subtotal	<u>87,176</u>	<u>79,457</u>	<u>88,037</u>	<u>92,872</u>
Services & Charges:				
3001 Memberships & Subscriptions	240	320	160	320
3020 Training/Seminars	1,209	891	390	1,191
4002 Machinery/Tools/Equipment	13,474	8,500	8,500	8,500
4003 Radios and Base Stations	803	500	400	500
4006 Heating and A/C Equipment	20,966	17,000	16,750	18,500
4008 Pumps/Motors	478	8,000	8,000	10,000
4010 Recreation/Education Equip	9,200	13,000	15,000	15,000
4011 Building Maintenance	20,349	24,000	22,800	24,000
4012 Water Line Maintenance	8	3,500	3,200	3,500
4018 Park Grounds	21,103	35,000	40,000	35,000
4019 Rental of Equipment	2,129	1,500	1,350	1,064
4020 Motor Pool Lease Fees	46,236	21,408	21,408	29,256
4030 VM: Fleet Maintenance	85,627	69,799	69,799	59,468
4060 Computer Lease Fees	2,098	2,128	2,128	1,460
4065 Computer Maintenance Fees	5,988	8,734	8,734	7,936
5007 Other Professional Services	389	500	530	500
6001 Uniforms	5,198	6,500	6,500	6,560
6002 Printing and Reproduction	64	-	-	-

Continued

**City of La Porte, Texas
Parks Maintenance, Continued
Detail of Expenditures**

001-8080-552

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
6010 Janitorial Services	23,898	24,060	22,764	24,060
6014 Library Costs	68,810	75,000	70,250	75,000
7001 Electrical	206,806	199,000	199,000	268,650
7002 Natural Gas	22,923	18,500	23,000	23,000
7003 Telephone	-	-	-	3,636
7004 Water	39,194	40,000	41,000	41,000
Services & Charges Subtotal	597,189	577,840	581,663	658,101
Capital Outlay:				
8002 Building Improvements	-	10,000	10,200	23,000
8029 Paving	7,712	-	-	-
8032 Land Improvements	-	-	-	19,140
8050 Motor Vehicles	-	15,000	12,006	-
Capital Outlay Subtotal	7,712	25,000	22,206	42,140
Division Total	1,506,226	1,616,891	1,444,016	1,725,181

Parks & Recreation Department

FY 06-07

Recreation Division

Goals:

- Improve existing and develop new recreation opportunities for the City
- Increase participation in fee-based and free programs and activities at parks facilities
- Partner with Harris County Precinct 2 and other organizations to enhance recreation opportunities in the area
- Provide superior Recreation and Fitness facilities and activities for adult and youth fitness

Objectives:

- Continue “Christmas In La Porte” Main Street celebration and assist in the development of new festivals and other economic incentives
- Work with Harris County Precinct 2 on summer recreation activities as well as after school programming
- Continue implementation of customer service improvement for the Recreation & Fitness Center

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Expenditures per Person at Municipal Pools	\$ 5.19	\$ 5.15	\$ 5.15
Revenues Gen. Per person at Municipal Pools	\$ 3.25	\$ 3.50	\$ 3.50
Avg. Cost per Person Served (Rec Centers)	\$ 15.68	\$ 15.75	\$ 15.75
Special Event Attendance (est.)	12,000	13,500	13,750
Recreation & Fitness Center Attendance	84,060	86,000	86,250
RFC Cost of Service Provision Per Visit	\$ 3.54	\$ 3.50	\$ 3.55
RFC Revenues Generated Per Visit	\$ 3.30	\$ 3.35	\$ 3.40
RFC Cost to General Fund Per Visit	\$ 0.24	\$ 0.15	\$ 0.15

Parks & Recreation Department
FY 06-07

Recreation Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	560,890	514,840	466,021	496,324	-3.60%
<i>Supplies</i>	38,256	52,732	48,789	48,503	-8.02%
<i>Services & Charges</i>	75,923	79,666	80,141	82,782	3.91%
Division Total	675,070	647,238	594,951	627,609	-3.03%

Scope of Services Summary

The Recreation Division plans, facilitates and directs a wide variety of leisure and recreational programs and activities for the citizens of La Porte. The activities are facilitated through our four recreation centers, five aquatic facilities, five athletic complexes, one Recreation/Fitness center and various other park and municipal facilities within our system. The Division assists numerous community groups and organizations with their fund raising and special event endeavors.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Recreation Superintendent	1	1	1
Rec/Fitness Center Coordinator	1	1	-
Asst to Rec/Fitness Center Cord	2	-	-
Recreation Programs Coordinator	1	1	1
Aquatics & Special Events Cord	1	1	1
Recreation Center Specialist	1	1	1
Fitness Center Specialist	3	2	2
Recreation Specialist II (PT)	2	2	2
Recreation Assistant	2	1	1
Recreation Assistants (Summer)	40	41	41
Total	54	51	50

**City of La Porte, Texas
Recreation
Detail of Expenditures**

001-8081-551

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	307,939	302,707	267,811	267,626
1011 Seasonal Earnings	111,437	88,509	88,509	114,559
1020 Overtime	26,814	4,700	4,700	5,500
1035 Longevity	2,612	2,996	2,948	3,380
1060 FICA	33,921	30,154	20,717	27,761
1065 Retirement	36,616	37,400	32,995	32,619
1067 Pars Retirement	-	-	-	2,563
1080 Insurance - Medical	41,200	48,000	48,000	42,000
1081 Insurance - Life	351	374	341	316
Personal Services Subtotal	560,890	514,840	466,021	496,324
Supplies:				
2002 Postage	616	650	650	750
2003 Protective Clothing	-	398	890	600
2004 Gas and Oil	1,541	1,307	1,307	1,537
2005 Minor Tools	34	-	-	-
2006 Cleaning	522	500	500	500
2009 Medical	123	400	340	450
2015 Other Supplies	10,998	11,500	11,000	11,500
2031 Athletic Supplies	4,266	4,000	4,000	4,000
2032 Aquatic Supplies	11,773	13,500	12,775	13,000
2090 Machinery/Tools/Equipment	8,383	17,250	14,100	16,166
2091 Office Furniture/Equipment	-	3,227	3,227	-
Supplies Subtotal	38,256	52,732	48,789	48,503
Services & Charges:				
3001 Memberships & Subscriptions	360	635	635	535
3020 Training/Seminars	7,794	6,025	5,000	6,599
4010 Recreation/Education Equip	8,477	8,000	10,000	10,000
4019 Rental of Equipment	128	159	159	-
4020 Motor Pool Lease Fees	3,362	2,760	2,760	1,236
4030 VM: Fleet Maintenance	945	1,003	1,003	1,375
4060 Computer Lease Fees	4,499	3,499	3,499	2,500
4065 Computer Maintenance Fees	12,842	14,192	14,192	13,925
5007 Other Professional Services	32,193	36,393	36,393	38,500
6002 Printing/Reproduction	146	500	400	400
6005 Advertising	165	500	500	500
6041 Special Events	5,012	6,000	5,600	6,000
7003 Telephone	-	-	-	1,212
Services & Charges Subtotal	75,923	79,666	80,141	82,782
Division Total	675,070	647,238	594,951	627,609



Parks & Recreation Department

FY 06-07

Special Services Division

Goals:

- To serve as a community focal point for older adults and persons with disabilities
- To increase disability and aging awareness within the community
- To address increased service needs of the frail/homebound elderly of the community
- To meet special needs of seniors and persons with disabilities for catastrophic events

Objectives:

- Expand current and facilitate new activities which respond to the needs and interests of older adults and persons with disabilities
- Implement “inclusive” programs for therapeutics and “inter-generational” programs for Special Recreation services
- Develop and implement outreach strategies for delivery of services to the frail/homebound elderly citizens of La Porte

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Total Senior Contacts Provided	60,500	60,750	61,000
Cost per Unit of Service Provided (Sr.)	\$ 4.26	\$ 4.30	\$ 4.40
Total Special Programs Contacts Provided	25,539	25,650	25,700
Cost per Unit of Service Provided (SP)	\$ 9.79	\$ 9.75	\$ 9.75

Parks & Recreation Department
FY 06-07

Special Services Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	344,197	348,871	343,101	346,817	-0.59%
<i>Supplies</i>	25,536	21,911	22,682	21,398	-2.34%
<i>Services & Charges</i>	69,839	66,520	69,550	70,518	6.01%
Division Total	439,572	437,302	435,333	438,733	0.33%

Scope of Services Summary

The Special Services Division is responsible for the development and implementation of programs and services for area older adults. Programs administered by the Division include recreational, social, educational, physical fitness, nutritional and special events. Services delivered to area older adults through this Division include health screening, shopping trips, information and referral. Therapeutic recreation programs for area individuals with physical, mental, emotional or social limitations are also provided. This Division also coordinates senior volunteer activities with area nursing homes, schools and community organizations.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Special Services Superintendent	1	1	1
Sr. Services Coordinator	1	1	1
Sr. Services Assistant	1	1	1
Recreation Therapist	1	1	1
Assistant Recreation Therapist	1	1	1
Therapeutic Recreation Specialist	1	1	1
Therapeutic Recreation Assistant	1	1	1
Sr. Services Rec Specialist	1	-	-
Sr. Services Assistant I (PT)	1	1	1
Therapeutic Rec Specialist (PT)	1	1	1
Home Delivery Meals Driver (PT)	1	1	1
Total	11	10	10

**City of La Porte, Texas
Special Services
Detail of Expenditures**

001-8082-551

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	247,918	252,337	247,603	250,587
1020 Overtime	961	1,200	1,200	1,700
1035 Longevity	4,032	3,484	2,764	2,656
1060 FICA	19,065	19,295	18,848	18,991
1065 Retirement	30,714	30,316	30,431	30,624
1080 Insurance - Medical	41,275	42,000	42,000	42,000
1081 Insurance - Life	232	239	255	259
Personal Services Subtotal	344,197	348,871	343,101	346,817
Supplies:				
2003 Protective Clothing	-	500	921	435
2004 Gas and Oil	5,703	4,436	6,744	5,313
2005 Minor Tools	96	100	75	100
2006 Cleaning	59	100	50	100
2009 Medical	327	250	236	250
2015 Other Supplies	9,446	8,325	7,690	8,000
2018 Computer Supplies	68	200	200	200
2036 Special Olympics	5,755	8,000	6,766	7,000
2091 Office Furniture/Equipment	4,082	-	-	-
Supplies Subtotal	25,536	21,911	22,682	21,398
Services & Charges:				
3001 Memberships & Subscriptions	444	510	542	542
3020 Training/Seminars	1,122	2,533	2,458	2,485
4001 Office Equipment	1,621	1,800	1,247	1,400
4002 Machinery/Tools/Equipment	352	500	1,096	700
4003 Radios and Base Stations	48	300	139	300
4010 Recreation/Education Equip	204	400	208	400
4020 Motor Pool Lease Fees	13,060	14,388	14,388	15,672
4030 VM: Fleet Maintenance	10,681	11,089	11,089	10,899
4055 Computer - Software	46	100	100	100
4060 Computer Lease Fees	4,126	3,356	3,356	1,880
4065 Computer Maintenance Fees	11,777	13,100	13,100	9,920
5007 Other Professional Services	17,144	8,596	14,169	17,190
6001 Uniforms	804	948	1,042	1,118
6002 Printing/Reproduction	64	100	100	100

Continued

**City of La Porte, Texas
Special Services, Continued
Detail of Expenditures**

001-8082-551

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
6005 Advertising	1,039	800	552	600
6010 Janitorial Services	7,308	8,000	5,964	6,000
7003 Telephone	-	-	-	1,212
Services & Charges Subtotal	69,839	66,520	69,550	70,518
Division Total	439,572	437,302	435,333	438,733

Parks & Recreation Department FY 06-07

Parks Administration Division

Goals:

- To review and recommend changes in ordinances and other pertinent operation parameters to facilitate effectiveness in operations
- To implement practices and procedures which incorporate sound business practices into daily operations as well as long range operations of the Department

Objectives:

- To develop, revise, and implement an effective policies and procedures system for the Department
- To improve the efficiency and effectiveness of our rental policies and procedures, and to increase the total number of rentals for our system
- To implement tracking programs for gathering pertinent information relative to departmental operations

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Recreation Center Rentals	549	560	560
Outdoor Municipal Swimming Pool Rentals	68	70	70
Athletic Field Rentals	195	200	200
Rodeo/Riding Arena Rentals	37	40	45

Parks & Recreation Department
FY 06-07

Parks Administration Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	393,336	385,154	340,706	376,047	-2.36%
<i>Supplies</i>	7,892	9,862	9,233	10,460	6.06%
<i>Services & Charges</i>	45,720	46,682	45,862	47,145	0.99%
Division Total	446,948	441,698	395,801	433,652	-1.82%

Scope of Services Summary

The Parks Administration Division is responsible for planning, organizing, and implementing all projects involving recreation facilities in the City. This Division also oversees maintenance of City parks, including the Sylvan Beach Pavilion facility.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Parks & Recreation	1.0	1.0	1.0
Asst. Director of Parks & Recreation	1.0	-	-
Operations Manager	-	1.0	1.0
Office Manager	1.0	-	-
Customer Service Assistant	3.3	3.3	3.3
Groundskeeper (PT)	2.0	2.0	2.0
Rec Center Rental Caretaker (PT)	2.0	2.0	2.0
Total	10.3	9.3	9.3

**City of La Porte, Texas
Parks Administration
Detail of Expenditures**

001-8089-550

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	297,578	295,597	254,325	284,345
1020 Overtime	4,057	2,800	2,800	2,800
1035 Longevity	2,702	2,584	2,584	2,816
1060 FICA	22,555	22,339	19,046	21,699
1065 Retirement	33,005	30,180	30,314	31,233
1080 Insurance - Medical	32,520	30,000	30,000	31,800
1081 Insurance - Life	419	354	337	354
1090 Other Benefits	500	1,300	1,300	1,000
Personal Services Subtotal	393,336	385,154	340,706	376,047
Supplies:				
2001 Office Supplies	2,584	1,800	1,500	1,800
2002 Postage	2,593	2,600	2,600	2,600
2003 Protective Clothing	-	662	1,029	660
2008 Educational	-	100	37	100
2015 Other Supplies	2,143	3,500	2,500	3,500
2018 Computer Supplies	572	1,200	1,567	1,800
Supplies Subtotal	7,892	9,862	9,233	10,460
Services & Charges:				
3001 Memberships & Subscriptions	3,308	2,970	2,970	2,985
3020 Training/Seminars	2,810	2,500	2,900	5,677
4001 Office Equipment	6,368	6,800	6,800	6,800
4003 Radios and Base Stations	-	300	-	-
4019 Rental of Equipment	88	119	119	119
4055 Computer - Software	495	-	-	475
4060 Computer Lease Fees	6,970	4,542	4,542	3,120
4065 Computer Maintenance Fees	19,895	19,651	19,651	17,857
4070 Emergency Management	410	260	300	-
5007 Other Professional Services	(354)	480	480	480
6002 Printing/Reproduction	5,253	6,000	5,200	6,000
6005 Advertising	476	560	400	560
6041 Special Events	-	2,500	2,500	2,500
7003 Telephone	-	-	-	572
Services & Charges Subtotal	45,720	46,682	45,862	47,145
Division Total	446,948	441,698	395,801	433,652

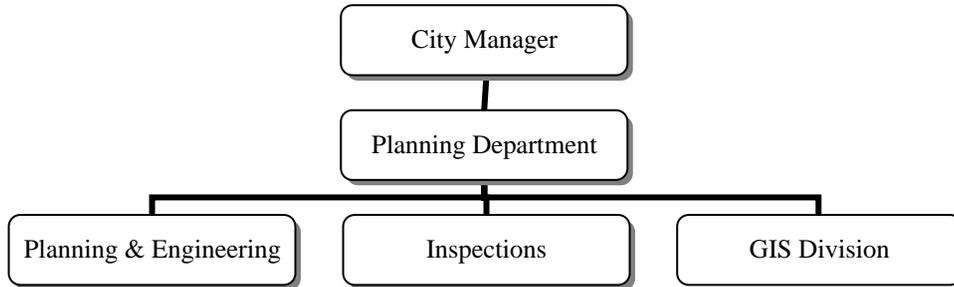


Planning Department

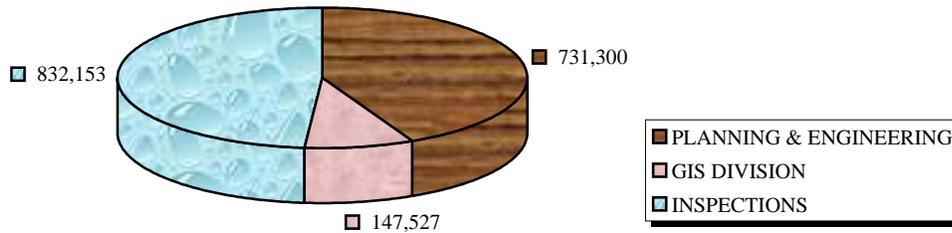
FY 06-07

Mission Statement: To address the immediate and long-term needs and goals of the community by use of a comprehensive, community-based approach to planning and development.

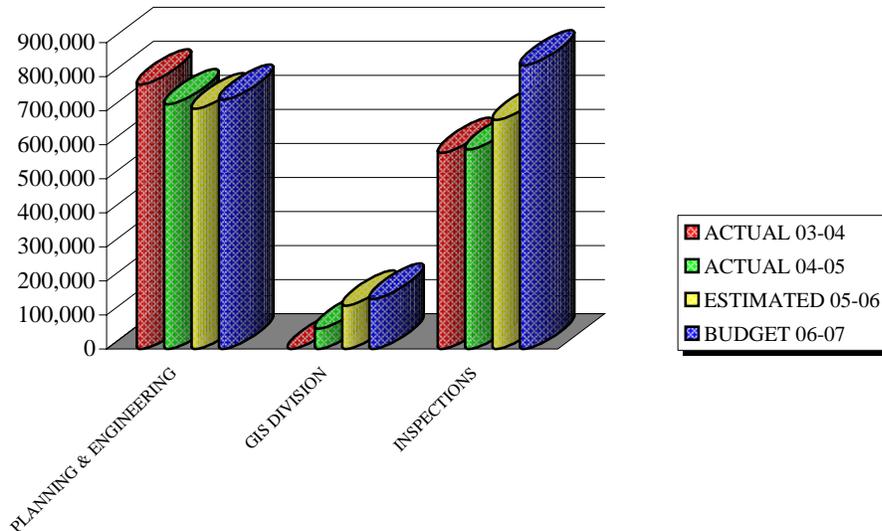
Organizational Chart:



Share of General Fund Budget: 6%



Four Year Comparison by Division:



Planning Department FY 06-07

Summary:

The Department of Planning is responsible for performing all functions necessary for the orderly growth of the City. These functions include serving as staff advisors to the Planning Commission and Zoning Board of Adjustment, performing all planning functions as they relate to the Comprehensive Planning and Zoning Ordinance, supervising land and right-of-way acquisitions, performing engineering design and review functions, performing subdivision review, administering contracts and providing project management for Capital Improvement Projects, establishing and maintaining the GIS database and administering any other development related functions within the City.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Planning & Engineering	718,117	699,034	705,943	731,300	4.62%
GIS Division	60,286	133,505	127,697	147,527	10.50%
Inspection Services	585,925	694,879	673,021	832,153	19.76%
Department Total	1,364,329	1,527,418	1,506,661	1,710,980	12.02%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	1,088,847	1,163,504	1,164,869	1,202,155	3.32%
Supplies	28,383	41,429	34,835	41,314	-0.28%
Services & Charges	247,098	322,485	306,957	467,511	44.97%
Department Total	1,364,329	1,527,418	1,506,661	1,710,980	12.02%

Planning Department FY 06-07

Planning & Engineering Division

Goals:

- Ensure that growth and development in La Porte is orderly and of a quality expected by the citizens
- Ensure that all capital improvements made in La Porte are of a safe design that meet current engineering standards
- Inform the public in regard to minimum design standards expected in the development of property
- Promote, encourage, and advocate Economic, Housing and Infrastructure Development

Objectives:

- Maintain and update the Development Ordinance
- Maintain and update the Zoning Ordinance
- Eliminate drainage problems that currently inhibit development
- Design, review, inspect and manage all capital improvements proposed by the City
- Review and inspect all capital improvement projects performed by developers
- Provide printed materials to developers, contractors, and the general public concerning the standards expected for development in La Porte
- Provide support and training for Commissions, Board, Committees and Staff
- Administer the HOME and CDBG grant programs for the Northside Community Neighborhood Project

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Update Development Ordinance	-	-	1
Periodic Update to Zoning Ordinance	1	8	1
Periodic Update to Comprehensive Plan	1	1	-
Drainage Studies	3	3	1
Prepare Capital Improvement Plans	12	12	11
Provide Information to Public	2,500	2,500	2,500
Design Land Use Map/Computer	1	1	1
Design, Review, and Update Dept. Literature	1	1	1
Update Utility Maps	1	1	1

Planning Department
FY 06-07

Planning & Engineering Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	563,215	574,030	589,324	613,502	6.88%
<i>Supplies</i>	13,997	14,888	13,517	14,295	-3.98%
<i>Services & Charges</i>	140,906	110,116	103,102	103,503	-6.01%
Division Total	718,117	699,034	705,943	731,300	4.62%

Scope of Services Summary

The Division of Planning/Engineering manages development related programs such as comprehensive planning, zoning, capital improvements, drainage management, utility mapping, infrastructure expansions, private sector development guidance, and flood plain administration. It also provides engineering, surveying, and drafting services to other City Departments and assists citizens in solving development issues.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Planning	1	1	1
Supervising Engineer	1	1	1
City Planner	1	1	1
Engineering Technician Supervisor	1	1	1
Engineering Technician	2	2	2
Office Coordinator	1	1	1
Secretary II	1	1	1
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
Total	10	10	10

**City of La Porte, Texas
 Planning & Engineering
 Detail of Expenditures**

001-9090-519

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	423,422	426,839	435,036	451,568
1020 Overtime	162	1,000	1,000	1,000
1035 Longevity	4,508	3,892	3,640	4,124
1042 Car Allowance	-	-	1,200	3,600
1060 FICA	32,069	32,376	32,690	34,021
1065 Retirement	53,672	54,755	56,228	58,613
1080 Insurance - Medical	48,925	54,000	59,000	60,000
1081 Insurance - Life	457	518	530	576
1090 Other Benefits	-	650	-	-
Personal Services Subtotal	563,215	574,030	589,324	613,502
Supplies:				
2001 Office Supplies	1,971	3,000	3,000	3,000
2002 Postage	590	1,300	750	1,000
2003 Protective Clothing	17	100	100	100
2004 Gas and Oil	1,604	2,800	2,000	2,895
2005 Minor Tools	110	500	500	500
2008 Educational	-	200	200	200
2015 Other Supplies	1,872	2,900	2,900	2,900
2018 Computer Supplies	3,477	3,763	3,763	3,700
2090 Machinery/Tools/Equipment	-	325	304	-
2091 Office Furniture/Equipment	4,336	-	-	-
2093 Computer Equipment	20	-	-	-
Supplies Subtotal	13,997	14,888	13,517	14,295
Services & Charges:				
3001 Memberships & Subscriptions	825	1,335	1,035	1,085
3020 Training/Seminars	5,853	7,580	6,500	8,610
3021 Special Commissions	5,067	7,640	6,600	5,920
4001 Office Equipment	2,494	1,444	1,700	1,307
4002 Machinery/Tools/Equipment	-	300	300	300
4003 Radios and Base Stations	-	400	200	400
4019 Rental of Equipment	118	105	130	100
4020 Motor Pool Lease Fees	6,714	1,464	1,464	5,508
4030 VM: Fleet Maintenance	6,363	5,557	5,557	5,449
4060 Computer Lease Fees	25,519	18,930	18,930	18,277
4065 Computer Maintenance Fees	72,841	39,301	39,301	32,737
5005 Personnel Services	-	400	400	400
5007 Other Professional Services	7,308	13,500	13,500	13,500
6001 Uniforms	223	260	420	400

Continued

**City of La Porte, Texas
 Planning & Engineering, Continued
 Detail of Expenditures**

001-9090-519

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
6002 Printing/Reproduction	6,043	10,000	6,000	7,000
6005 Advertising	1,539	1,500	750	1,500
7003 Telephone	-	-	-	660
7004 Water	-	400	315	350
Services & Charges Subtotal	<u>140,906</u>	<u>110,116</u>	<u>103,102</u>	<u>103,503</u>
Division Total	718,117	699,034	705,943	731,300

Planning Department FY 06-07

GIS Division

Goals:

- Improve public access to geographic data through the City’s website
- Complete the City’s Utility Mapping Program through the use of current technologies
- Provide improved mapping and data for the benefit of the City’s developers, staff and citizens

Objectives:

- Ensure that GIS data published to the City’s website is regularly updated
- Continue a three-year plan to accurately map the City’s water, sanitary sewer and storm sewer systems
- Continue specialized training to staff in order to provide improved mapping and data services

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
New Layers of GIS Data Published to Website	10	1	2
Maintain & Update GIS Data on City’s Website	N/A	N/A	1
Purchase GPS Equipment for Data Collection	2	1	-
Continue Training Staff in Collection of Data	2	2	1
Complete GPS Data Collection in Field	1	N/A	50
Integrate GPS Data Collection into UMP Utiliz	1	N/A	2
Attend Training and Workshops to Improve St	2	N/A	2

Planning Department
FY 06-07

GIS Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	59,574	109,693	108,523	110,514	0.75%
<i>Supplies</i>	711	3,813	3,125	3,200	-16.08%
<i>Services & Charges</i>	-	19,999	16,049	33,813	69.07%
Division Total	60,286	133,505	127,697	147,527	10.50%

Scope of Services Summary

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

City of La Porte, Texas
GIS Division
Detail of Expenditures

001-9091-519

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	45,271	79,768	78,788	80,259
1020 Overtime	-	500	500	500
1035 Longevity	-	1,132	1,132	1,228
1060 FICA	3,301	5,935	5,828	5,980
1065 Retirement	5,808	10,272	10,186	10,461
1080 Insurance - Medical	5,150	12,000	12,000	12,000
1081 Insurance - Life	45	86	89	86
Personal Services Subtotal	59,574	109,693	108,523	110,514
Supplies:				
2001 Office Supplies	-	1,000	1,000	1,000
2002 Postage	-	350	25	100
2008 Educational	-	400	100	100
2015 Other Supplies	-	500	500	500
2018 Computer Supplies	711	1,563	1,500	1,500
Supplies Subtotal	711	3,813	3,125	3,200
Services & Charges:				
3001 Memberships & Subscriptions	-	1,000	-	-
3020 Training/Seminars	-	7,725	5,725	7,476
4001 Office Equipment	-	1,444	1,444	1,307
4060 Computer Lease Fees	-	1,371	1,371	13,477
4065 Computer Maintenance Fees	-	5,459	5,459	8,928
6001 Uniform/Towel Cleaning	-	-	300	625
6002 Printing/Reproduction	-	2,500	1,500	1,500
6005 Advertising	-	500	250	500
Services & Charges Subtotal	-	19,999	16,049	33,813
Division Total	60,286	133,505	127,697	147,527



Planning Department FY 06-07

Inspection Division

Goals:

- Ensure public safety with regard to buildings and other structures
- Ensure public health with regard to environmental problems
- Inform the public on minimum requirements necessary for development in La Porte

Objectives:

- Accurately and efficiently perform plan review for construction in the City
- Accurately and efficiently inspect all construction in the City
- Accurately and efficiently inspect and process all substandard structures in the City.
- Accurately and efficiently inspect the City, on a regular basis, for ordinance violations in regard to weeds, high grass, junk vehicles and graffiti
- Provide information to developers, builders and the general public in regard to city ordinances, building codes and zoning requirements
- Assist Building Codes Appeals Board in the performance of their duties

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Average Number of Construction Inspection Performed Annually	4,048	5,102	5,100
Average Number of Plan Reviews Performed Annually	1,034	1,428	1,400
Average Number of Code Enforcement Cases Processed Annually*	1,768	2,264	3,500
Actual Number of Substandard Structures Demolished Annually (includes owner initiated)	38	41	35

*Numbers reflect new code enforcement cases established. Does NOT include re-inspections for ongoing cases or actual inspections performed

Planning Department
FY 06-07

Inspection Services Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	466,058	479,781	467,022	478,139	-0.34%
<i>Supplies</i>	13,675	22,728	18,193	23,819	4.80%
<i>Services & Charges</i>	106,192	192,370	187,806	330,195	71.65%
Division Total	585,925	694,879	673,021	832,153	19.76%

Scope of Services Summary

The Inspections Division is responsible for the permitting of construction work, enforcing of the building, plumbing, mechanical, and electrical codes, the junk vehicle ordinance and the City zoning ordinance. The Division also manages the annual mowing contracts, the demolition of substandard properties, and the City Hall Janitorial Contract.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Deputy Building Official	1	1	1
Chief Inspector	1	1	1
Inspector II	2	2	2
Inspector I	1	1	1
Community Service Inspector I	-	-	1
Community Service Inspector	1	1	1
Community Services Technician	-	-	1
Inspection Services Technician	2	2	2
Inspection Services Coordinator	1	1	1
Total	9	9	11

City of La Porte, Texas
Inspection Services
Detail of Expenditures

001-9092-524

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	344,229	348,837	337,641	345,328
1020 Overtime	-	1,000	1,000	1,000
1030 Certification	1,562	1,456	1,712	1,872
1035 Longevity	1,384	2,848	2,612	3,044
1060 FICA	25,994	26,393	25,671	26,366
1065 Retirement	43,693	44,959	43,999	45,097
1080 Insurance - Medical	48,925	54,000	54,000	54,000
1081 Insurance - Life	272	288	387	432
1090 Other Benefits	-	-	-	1,000
Personal Services Subtotal	466,058	479,781	467,022	478,139
Supplies:				
2001 Office Supplies	2,950	3,000	3,000	3,150
2002 Postage	3,514	6,700	6,700	7,035
2004 Gas and Oil	4,306	3,978	3,978	4,719
2005 Minor Tools	-	500	500	525
2008 Educational	698	4,700	165	4,700
2015 Other Supplies	706	1,500	1,500	1,575
2018 Computer Supplies	1,501	1,900	1,900	1,995
2090 Machinery/Tools/Equipment	-	450	450	-
2093 Computer Equipment	-	-	-	120
Supplies Subtotal	13,675	22,728	18,193	23,819
Services & Charges:				
3001 Memberships & Subscriptions	786	795	795	835
3020 Training/Seminars	5,468	8,755	7,505	7,951
4001 Office Equipment	1,572	2,087	2,087	1,798
4020 Motor Pool Lease Fees	4,323	-	-	2,076
4030 VM: Fleet Maintenance	9,046	9,236	9,236	9,124
4060 Computer Lease Fees	7,343	6,527	6,527	4,680
4065 Computer Maintenance Fees	20,960	27,293	27,293	26,785
5005 Personnel Services	8,648	1,000	1,690	1,000
5007 Other Professional Services	20,919	60,000	60,000	60,000
5016 Plan Review Services	-	2,500	-	2,500
6001 Uniforms	1,230	1,735	1,735	1,735
6002 Printing/Reproduction	4,942	5,192	3,688	5,452
6005 Advertising	-	1,000	1,000	1,000
6006 Miscellaneous	2,555	3,250	3,250	500
6021 Dangerous Buildings	18,400	63,000	63,000	63,000
9999 Request for New Position	-	-	-	141,759
Services & Charges Subtotal	106,192	192,370	187,806	330,195
Division Total	585,925	694,879	673,021	832,153



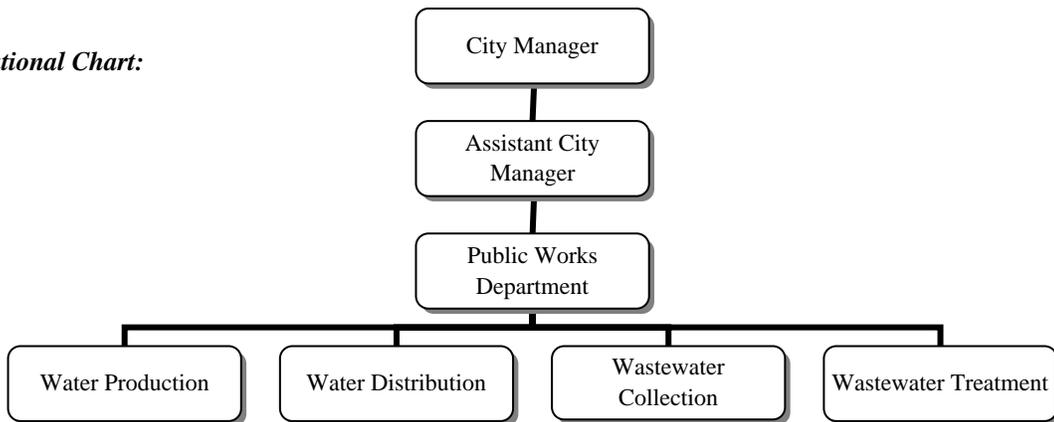
Utility Fund

FY 06-07

Public Works Department

Mission Statement: To provide essential public services to the Citizens of La Porte in the most efficient, cost-effective manner possible by utilizing creative and innovative techniques of public works services and facilities.

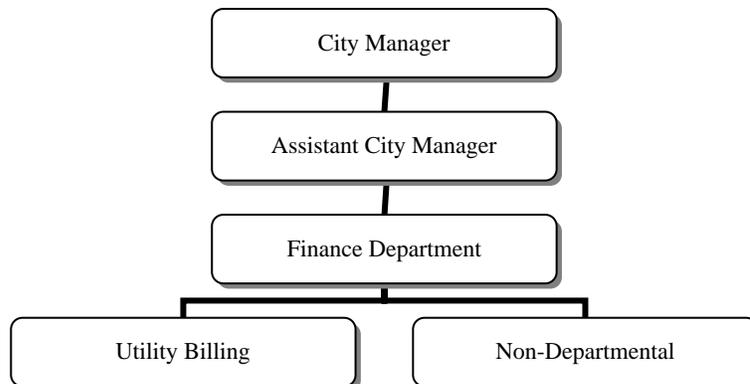
Organizational Chart:



Finance Department

Mission Statement: To provide services to citizens in a fair, consistent, cost-effective, courteous and organized manner. To provide citizens, management and council with accurate and useful financial information in a timely manner.

Organizational Chart:



**City of La Porte
Utility Fund (002) Summary**

<i>Working Capital 9/30/05</i>	(2,406,208)
Plus Restatement of Fund Balance (Debt Service Reserve)	2,231,799
Adjusted Working Capital 9/30/05	(174,409)
Plus Estimated 05-06 Revenues	6,783,289
Less Estimated 05-06 Expenses	6,566,704
<i>Equals Estimated Working Capital 9/30/06</i>	42,176
Plus 06-07 Revenues:	
Charges for Services	562,500
Water Revenue	3,705,021
Sewer Revenue	3,236,020
Total Revenues	7,503,541
<i>Equals Total Resources</i>	7,545,717
Less 06-07 Expenses:	
Water Production	444,820
Water Distribution	719,524
Wastewater Collection	766,421
Wastewater Treatment	903,502
Utility Billing	613,791
Non Departmental	3,350,454
Total Expenses	6,798,512
<i>Equals Estimated Working Capital 9/30/07</i>	747,205

	Estimated 2005-06	Projected 2006-07
Revenues	6,783,289	7,503,541
Expenses	6,566,704	6,798,512
Revenues over Expenses	216,585	705,029

Targeted working capital - 90 to 120 days

Estimated working capital - 40 days

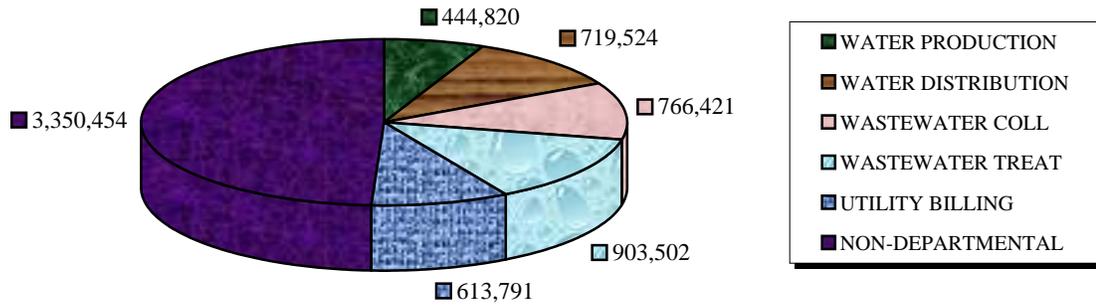
Goal: \$1,676,345

1 Day = \$18,626

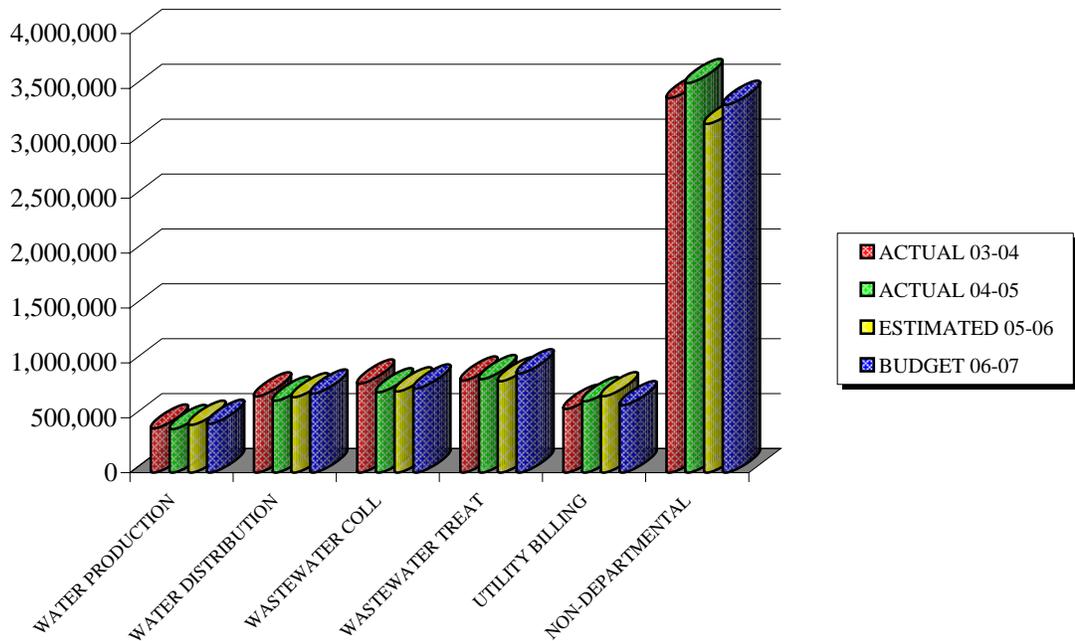
Utility Fund

FY 06-07

Share of Utility Fund Budget:



Four Year Comparison by Division:



City of La Porte
Utility Fund (002)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
408.01-05	Use of Equip, Material & Labor	34	-	-	-
408.01-16	Service Fees	5,425	5,500	5,500	5,500
Charges for Services Subtotal		<u>5,459</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
Water Revenue:					
408.05-01	Penalties	202,568	185,000	200,000	200,000
408.05-02	Sales	2,761,174	3,199,972	3,475,968	3,705,021
408.05-03	Taps	78,389	50,000	59,000	60,000
408.05-04	Reconnect Fees	59,957	50,000	57,500	60,000
408.05-06	Temporary Connects	575	500	500	500
408.05-07	New Service/Transfer Fee	13,420	13,000	13,000	13,000
408.05-09	Sales Outside City	141,251	135,000	135,000	140,000
408.05-11	Sales Outside City Admin Fee	77,729	20,000	20,000	20,000
Water Revenue Subtotal		<u>3,335,063</u>	<u>3,653,472</u>	<u>3,960,968</u>	<u>4,198,521</u>
Wastewater Revenue:					
408.06-01	Sales	2,338,651	2,702,444	2,753,321	3,236,020
408.06-02	Taps	37,669	25,000	25,000	25,000
408.06-03	Inspection Fees	1,705	500	1,000	1,000
408.06-04	Industrial Waste Surcharge	22,339	25,000	35,000	35,000
408.06-05	Industrial Waste Permit	1,675	20,805	2,500	2,500
Wastewater Revenue Subtotal		<u>2,402,039</u>	<u>2,773,749</u>	<u>2,816,821</u>	<u>3,299,520</u>
Miscellaneous:					
410.01-00	Miscellaneous	(2,091)	-	-	-
Miscellaneous Subtotal		<u>(2,091)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers:					
480.00-00	Other Financing Sources	(414,379)	-	-	-
480.01-01	Admin Trans from General Fund	32,500	-	-	-
Operating Transfers Subtotal		<u>(381,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	(3,008)	-	-	-
Interest Subtotal		<u>(3,008)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Utility Fund Revenue		5,355,583	6,432,721	6,783,289	7,503,541

**Utility Fund Revenue Allocation
Fiscal Year 2006-07 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	5,500	2,750	2,750
Water Revenue	4,198,521	4,198,521	-
Wastewater Revenue	3,299,520	-	3,299,520
Interest	-	-	-
Total	7,503,541	4,201,271	3,302,270
Percentage	100%	56.0%	44.0%

**Utility Fund Expense Allocation
Fiscal Year 2006-07 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	444,820	444,820	-
Water Distribution	719,524	719,524	-
Wastewater Collection	766,421	-	766,421
Wastewater Treatment	903,502	-	903,502
Utility Billing*	613,791	306,896	306,896
Non Departmental**	3,350,454	2,382,859	967,595
Total	6,798,512	3,854,098	2,944,413
Percentage	100%	56.69%	43.31%

**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	1,143,657	571,829	571,829
LPAWA Water (100% to water)	1,713,019	1,713,019	-
Contract Sewer (100% to sewer)	8,760	-	8,760
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	49,350	49,350	-
2005 Certificates of Obligation	76,676	38,338	38,338
2006 Certificates of Obligation	58,992	10,324	48,668
Total	3,350,454	2,382,859	967,595

*=50% charged to each service

Utility Fund FY 06-07

Summary:

The Utility Fund is responsible for accounting for revenues and expenses related to the maintenance and operation of the water and wastewater systems of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service, and billing and collections.

Department Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Water Production	396,117	444,823	435,020	444,820	0.00%
Water Distribution	655,605	692,376	687,093	719,524	3.92%
Wastewater Collection	731,307	790,535	739,566	766,421	-3.05%
Wastewater Treatment	851,515	876,287	832,086	903,502	3.11%
Utility Billing	649,855	781,201	695,551	613,791	-21.43%
Non-Departmental	3,549,448	3,188,849	3,177,388	3,350,454	5.07%
Department Total	6,833,847	6,774,071	6,566,704	6,798,512	0.36%

Department Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	2,221,734	2,484,056	2,337,786	2,414,348	-2.81%
Supplies	167,390	202,263	201,648	203,355	0.54%
Services & Charges	4,401,856	4,037,452	3,966,548	4,123,959	2.14%
Capital Outlay	42,867	50,300	60,722	56,850	13.02%
Department Total	6,833,847	6,774,071	6,566,704	6,798,512	0.36%



**Utility Fund
FY 06-07**

Water Production Division

Goals:

- Ensure the supply and delivery of a safe, quality potable water to the residents of the City of La Porte
- Monitor water supply for compliance of all local, state and federal regulations
- Continue all efforts to maintain a Superior Water System rating from the Texas Commission on Environmental Quality
- Enhance employee safety
- Provide utility training for Water Production personnel

Objectives:

- Continue improvements to Water Plant Facilities
- Continue enhancement of the Water Supply Protection Program
- Continue monitoring of water consumption to ensure compliance Harris-Galveston Coastal Subsidence District and LPAWA guideline and regulations

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Gallons Ground Water Used	132.60	135.40	135.00
Gallons Surface Water Used	1,354.20	1,357.00	1,365.00
(amounts expressed in millions)			

**Utility Fund
FY 06-07**

Water Production Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	233,485	264,543	263,806	262,566	-0.75%
<i>Supplies</i>	12,796	14,448	15,020	15,620	8.11%
<i>Services & Charges</i>	149,836	165,832	156,194	166,634	0.48%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	396,117	444,823	435,020	444,820	0.00%

Scope of Services Summary

The Water Production Division is responsible for providing water approved by State and Federal agencies for residential and commercial use. It is also responsible for providing adequate water reserves and water pressures for fire protection, monitoring water quality, and performing routine and emergency repairs on equipment.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Water Production Supervisor	1.000	1.000	1.000
Water Production Operator I	2.000	2.000	2.000
Utilities Groundskeeper	0.500	0.500	0.500
Total	4.250	4.250	4.250

City of La Porte, Texas
Water Production
Detail of Expenditures

002-7084-533

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	154,946	179,552	179,060	176,253
1020 Overtime	14,230	16,000	15,800	16,275
1030 Certification	1,608	1,872	1,920	2,288
1035 Longevity	2,752	2,356	2,298	1,708
1042 Car Allowance	614	638	629	638
1060 FICA	13,733	14,567	14,507	14,399
1065 Retirement	23,550	25,378	25,414	25,332
1080 Insurance - Medical	21,897	24,000	24,000	25,500
1081 Insurance - Life	156	180	178	173
Personal Services Subtotal	<u>233,485</u>	<u>264,543</u>	<u>263,806</u>	<u>262,566</u>
Supplies:				
2001 Office Supplies	99	180	90	100
2002 Postage	67	100	98	100
2003 Protective Clothing	36	100	79	100
2004 Gas and Oil	8,046	8,138	9,609	10,200
2005 Minor Tools	189	200	170	170
2007 Chemical	2,469	3,330	2,755	3,000
2015 Other Supplies	1,208	1,400	1,300	1,300
2050 Safety	148	250	190	200
2090 Machinery/Tools/Equipment	535	750	729	450
Supplies Subtotal	<u>12,796</u>	<u>14,448</u>	<u>15,020</u>	<u>15,620</u>
Services & Charges:				
3001 Memberships & Subscriptions	182	166	56	112
3020 Training/Seminars	1,169	1,955	1,641	1,385
4002 Machinery/Tools/Equipment	7,086	11,400	9,000	9,000
4003 Radios and Base Stations	127	200	186	200
4011 Building Maintenance	303	300	300	300
4012 Water Lines	61	-	-	-
4019 Rental of Equipment	88	119	48	-
4020 Motor Pool Lease Fees	3,769	1,116	1,116	4,332
4030 VM: Fleet Maintenance	8,535	11,629	11,629	13,324
4065 Computer Maintenance Fees	1,000	1,000	1,000	-
5007 Other Professional Services	5,924	4,720	4,460	5,770
6001 Uniforms	1,052	1,282	822	1,055
6002 Printing/Reproduction	80	100	48	100
6005 Advertising	82	-	-	-
6013 TCEQ Requirements	13,146	17,472	14,554	16,400
7001 Electrical	107,231	114,373	110,801	113,918
7003 Telephone	-	-	533	738
Services & Charges Subtotal	<u>149,836</u>	<u>165,832</u>	<u>156,194</u>	<u>166,634</u>
Division Total	396,117	444,823	435,020	444,820



Utility Fund

FY 06-07

Water Distribution Division

Goals:

- Enhance employee safety
- Provide utility training for Distribution personnel
- Complete maintenance assignments within specified timeframes
- Improve efficiency installing new water services
- Assist in continuation of Remote Read Meter system conversion

Objectives:

- Replace 3,500 feet of water line utilizing "in-house" forces
- Install new fire hydrants for expanded fire protection
- Inspect and operate all fire hydrants annually

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Number of leaks repaired	437	410	350
Linear feet of lines replaced	2,180	2,120	3,500

**Utility Fund
FY 06-07**

Water Distribution Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	523,319	563,299	561,134	588,659	4.50%
<i>Supplies</i>	17,771	22,441	21,043	22,857	1.85%
<i>Services & Charges</i>	114,516	95,836	95,736	105,008	9.57%
<i>Capital Outlay</i>	-	10,800	9,180	3,000	-72.22%
Division Total	655,605	692,376	687,093	719,524	3.92%

Scope of Services Summary

The Water Distribution Division is responsible for distributing water to residential and commercial customers and responding to customer complaints. Additional responsibilities include maintaining, repairing, and reconstructing fire hydrants, valves and meters. Water must be provided at an acceptable level of service to customers at an affordable rate.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	4.000	4.000	4.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	5.000	5.000	5.000
Total	11.750	11.750	11.750

**City of La Porte, Texas
Water Distribution
Detail of Expenditures**

002-7085-533

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	339,032	373,961	370,475	395,726
1020 Overtime	38,910	25,000	25,000	25,000
1030 Certification	4,850	5,408	4,304	4,576
1035 Longevity	3,832	4,652	3,990	5,672
1042 Car Allowance	614	638	629	638
1060 FICA	28,632	29,755	30,380	31,167
1065 Retirement	49,189	51,503	53,995	54,991
1080 Insurance - Medical	57,947	72,000	72,000	70,500
1081 Insurance - Life	314	382	361	389
Personal Services Subtotal	523,319	563,299	561,134	588,659
Supplies:				
2001 Office Supplies	118	200	196	200
2003 Protective Clothing	180	250	111	200
2004 Gas and Oil	14,608	15,131	14,495	17,027
2005 Minor Tools	305	300	291	400
2015 Other Supplies	1,005	1,300	1,233	1,200
2050 Safety	127	150	137	150
2090 Machinery/Tools/Equipment	1,428	4,735	4,371	3,680
2091 Office Furniture/Equipment	-	375	209	-
Supplies Subtotal	17,771	22,441	21,043	22,857
Services & Charges:				
3001 Memberships & Subscriptions	393	350	-	313
3020 Training/Seminars	1,849	1,530	1,458	1,630
4002 Machinery/Tools/Equipment	1,058	1,000	709	1,000
4003 Radios and Base Stations	265	300	150	200
4005 Meters	582	500	372	350
4007 Fire Hydrants	8,950	4,500	4,158	5,500
4012 Water Line Maintenance	34,222	25,000	26,368	30,000
4019 Rental of Equipment	230	173	102	-
4020 Motor Pool Lease Fees	18,722	11,784	11,784	13,692
4030 VM: Fleet Maintenance	34,726	36,945	36,945	38,796
4060 Computer Lease Fees	2,401	1,985	1,985	1,360
4065 Computer Maintenance Fees	6,853	7,642	7,642	6,944
5007 Other Professional Services	525	315	210	315
6001 Uniforms	3,526	3,612	2,506	2,860
6002 Printing/Reproduction	214	200	120	200
7003 Telephone	-	-	1,227	1,848
Services & Charges Subtotal	114,516	95,836	95,736	105,008

Continued

**City of La Porte, Texas
 Water Distribution, Continued
 Detail of Expenditures**

002-7085-533

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	7,800	6,330	-
8026 Meters and Boxes	-	-	13	-
8028 Fire Hydrants	-	3,000	2,837	3,000
Capital Outlay Subtotal	-	10,800	9,180	3,000
Division Total	655,605	692,376	687,093	719,524

Utility Fund FY 06-07

Wastewater Collection Division

Goals:

- Enhance employee safety
- Provide utility training for Wastewater Collection personnel
- Complete maintenance assignments with specified timeframes
- Reduce inflow/infiltration

Objectives:

- Slip line 3,000 feet of sanitary sewer
- Perform 60 point repairs
- Rehabilitate 600 vertical feet of manholes

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Ft of line Smoke-Tested	73,793	102,109	70,000
Number of Manholes Repaired	531	515	600
Ft of line Televised	4,959	2,832	8,000
Number of Point Repairs Made	57	51	60
Number of Reportable Overflows	3	3	1
Ft of sewer line slip lined	1,400	4,429	3,000

**Utility Fund
FY 06-07**

Wastewater Collection Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	518,814	558,413	515,568	547,692	-1.92%
<i>Supplies</i>	20,111	27,266	26,003	28,278	3.71%
<i>Services & Charges</i>	186,957	200,856	193,453	185,951	-7.42%
<i>Capital Outlay</i>	5,425	4,000	4,542	4,500	12.50%
Division Total	731,307	790,535	739,566	766,421	-3.05%

Scope of Services Summary

The Wastewater Collection Division is responsible for collection of all wastewater to be treated, maintenance and emergency repairs to lift station equipment, collection system lines, and responds to customer complaints involving collection system problems.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	2.000	2.000	2.000
Lift Station Operator	1.000	1.000	1.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	4.000	4.000	4.000
Sr. Lift Station Operator	1.000	1.000	1.000
Total	10.750	10.750	10.750

**City of La Porte, Texas
Wastewater Collection
Detail of Expenditures**

002-7086-532

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services				
1010 Regular Earnings	344,827	374,882	338,400	364,488
1020 Overtime	27,282	26,100	26,042	27,500
1030 Certification	3,794	4,784	3,769	4,992
1035 Longevity	5,150	3,372	3,938	4,184
1042 Car Allowance	614	638	629	638
1060 FICA	29,313	30,423	28,097	29,718
1065 Retirement	49,565	51,832	48,356	51,312
1080 Insurance - Medical	57,947	66,000	66,000	64,500
1081 Insurance - Life	323	382	337	360
Personal Services Subtotal	518,814	558,413	515,568	547,692
Supplies:				
2001 Office Supplies	106	180	153	150
2002 Postage	2	-	-	-
2003 Protective Clothing	308	400	317	400
2004 Gas and Oil	17,247	21,106	20,161	22,803
2005 Minor Tools	566	450	400	500
2007 Chemicals	9	-	-	-
2015 Other Supplies	860	750	713	750
2050 Safety	156	200	180	200
2090 Machinery/Tools/Equipment	858	4,180	4,079	3,475
Supplies Subtotal	20,111	27,266	26,003	28,278
Services & Charges:				
3001 Memberships & Subscriptions	168	308	308	308
3020 Training/Seminars	1,679	1,530	1,469	1,530
4002 Machinery/Tools/Equipment	6,197	6,500	6,084	6,000
4003 Radios and Base Stations	658	300	150	300
4013 Sewer Line Maintenance	23,004	20,000	18,451	18,500
4017 Sewer Plant/Lift Stations	13,041	13,000	10,657	13,000
4019 Rental of Equipment	118	159	64	-
4020 Motor Pool Lease Fees	36,446	35,364	35,364	29,052
4030 VM: Fleet Maintenance	57,442	67,355	67,355	63,343
4060 Computer Lease Fees	1,725	1,371	1,371	940
4065 Computer Maintenance Fees	4,924	5,459	5,459	4,960
5007 Other Professional Services	315	420	385	420
6001 Uniforms	2,650	3,460	2,954	3,000
6002 Printing/Reproduction	214	280	160	250
7001 Electrical	38,039	45,000	41,652	42,500
7003 Telephone	-	-	1,234	1,848
7004 Water	337	350	336	-
Services & Charges Subtotal	186,957	200,856	193,453	185,951

**City of La Porte, Texas
Wastewater Collection, Continued
Detail of Expenditures**

002-7086-532

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Capital Outlay:				
8013 Sewer Taps	5,425	4,000	4,542	4,500
Capital Outlay Subtotal	<u>5,425</u>	<u>4,000</u>	<u>4,542</u>	<u>4,500</u>
 Division Total	 731,307	 790,535	 739,566	 766,421

Utility Fund
FY 06-07

Wastewater Treatment Division

Goals:

- Enhance employee safety
- Provide utility training for Wastewater Treatment personnel
- Complete database development for plant equipment and repair history
- Monitor wastewater discharge for compliance of all local, state and federal regulations

Objectives:

- Comply with all wastewater discharge permit requirements
- Perform preventive maintenance on all plant equipment at specified timelines
- Monitor and enforce the City's Industrial Waster Ordinance and Pretreatment Program

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Gallons Treated	1,270.00	1,342.61	1,409.73
(Amounts expressed in millions)			

**Utility Fund
FY 06-07**

Wastewater Treatment Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	413,514	441,918	442,675	479,345	8.47%
<i>Supplies</i>	62,806	62,134	65,358	64,200	3.33%
<i>Services & Charges</i>	375,195	372,235	324,053	359,957	-3.30%
Division Total	851,515	876,287	832,086	903,502	3.11%

Scope of Services Summary

The Wastewater Treatment Division is responsible for process control, discharging quality of treated wastewater, monitoring Industrial Waste discharges, maintaining and repairing of pumps, motors and other equipment pertaining to process control.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Treatment Plant Supervisor	1.000	1.000	1.000
Senior Treatment Plant Operator	1.000	1.000	1.000
Treatment Plant Operator II	5.000	5.000	5.000
Industrial Waste Inspector	1.000	1.000	1.000
Utilities Groundskeeper	0.500	0.500	0.500
Total	9.250	9.250	9.250

**City of La Porte, Texas
Wastewater Treatment
Detail of Expenditures**

002-7087-532

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	292,872	304,558	305,088	332,973
1020 Overtime	5,303	10,600	10,600	10,600
1030 Certification	4,227	5,197	4,728	5,824
1035 Longevity	2,092	1,864	2,566	2,308
1042 Car Allowance	614	638	630	638
1060 FICA	22,314	23,785	23,560	25,906
1065 Retirement	38,163	40,952	41,169	45,250
1080 Insurance - Medical	47,647	54,000	54,000	55,500
1081 Insurance - Life	282	324	334	346
Personal Services Subtotal	413,514	441,918	442,675	479,345
Supplies:				
2001 Office Supplies	581	500	407	450
2002 Postage	140	180	123	250
2003 Protective Clothing	282	190	169	150
2004 Gas and Oil	7,337	7,177	7,686	8,200
2005 Minor Tools	226	200	207	300
2006 Cleaning	121	225	206	200
2007 Chemical	47,589	46,262	44,740	46,450
2015 Other Supplies	5,422	5,000	4,979	5,000
2050 Safety	58	250	134	200
2090 Machinery/Tools/Equipment	1,049	1,800	6,466	3,000
2091 Office Furniture/Equipment	-	350	241	-
Supplies Subtotal	62,806	62,134	65,358	64,200
Services & Charges:				
3001 Memberships & Subscriptions	-	322	112	378
3020 Training/Seminars	1,419	1,530	1,416	2,270
4002 Machinery/Tools/Equipment	21,064	32,000	20,665	25,000
4003 Radios and Base Stations	175	200	100	150
4006 Heating and A/C Equipment	3,597	607	1,327	1,650
4011 Building Maintenance	58	400	240	500
4019 Rental of Equipment	88	119	73	-
4020 Motor Pool Lease Fees	13,097	15,084	15,084	14,208
4030 VM: Fleet Maintenance	20,647	19,656	19,656	17,698
4060 Computer Lease Fees	1,725	1,371	1,371	940
4065 Computer Maintenance Fees	4,924	5,459	5,459	4,960
5007 Other Professional Services	6,593	5,575	5,222	7,575

Continued

**City of La Porte, Texas
Wastewater Treatment, Continued
Detail of Expenditures**

002-7087-532

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
6001 Uniforms	1,853	2,500	2,312	2,500
6002 Printing/Reproduction	82	160	250	150
6005 Advertising	203	-	-	-
6009 Landfill Charges	29,919	45,300	31,886	32,696
6013 TCEQ Requirements	46,536	40,152	42,377	46,052
7001 Electrical	221,250	200,000	173,573	200,000
7003 Telephone	-	-	686	1,030
7004 Water	1,965	1,800	2,244	2,200
Services & Charges Subtotal	<u>375,195</u>	<u>372,235</u>	<u>324,053</u>	<u>359,957</u>
Division Total	851,515	876,287	832,086	903,502

Utility Fund FY 06-07

Utility Billing Division

Goals:

- To implement a automated meter reading system for the City of La Porte
- Accurate and timely reading of water meters for use in billing customers
- Preparation of accurate and timely billings and collections of utility customers accounts
- Aggressive but humane policy of collecting delinquent revenues
- Issuing and tracking animal control licenses

Objectives:

- The continued installations of the Remote Reading Devices to increase accuracy and speed in reading water meter problem areas and to keep cycles on a more timely schedule
- Increased maintenance of the meters and meter locations to increase performance of meter readers
- To maintain the step by step process established in calculations of utility bills
- To continue in the collection of delinquent customer accounts by the preparation of letters and Credit Bureau filings
- To maintain records of issued animal control licenses in a database

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Meters Read	113,992	131,928	132,000
Accounts Billed	118,910	125,544	125,650
Service Disconnects	1,512	1,522	1,500
Service Connects	1,327	1,341	1,350
Meter Rereads	609	435	500
Dog Tags Issued	478	250	250

**Utility Fund
FY 06-07**

Utility Billing Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	485,339	601,768	506,493	463,946	-22.90%
<i>Supplies</i>	53,906	75,974	74,224	72,400	-4.70%
<i>Services & Charges</i>	<u>110,610</u>	<u>103,459</u>	<u>114,834</u>	<u>77,445</u>	-25.14%
Division Total	<u><u>649,855</u></u>	<u><u>781,201</u></u>	<u><u>695,551</u></u>	<u><u>613,791</u></u>	-21.43%

Scope of Services Summary

The Utility Billing Division provides one central area of customer service dedicated to the collection of all Utility billings of the City. This Division is also responsible for meter reads, maintenance of meters and customer service requests.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Director of Finance	-	-	0.50
Assistant Director of Finance	0.50	0.50	-
Utility Billing Supervisor	1	1	1
Accountant	1	1	1
UB Assistant I	1	2	2
Customer Service Clerk	2	2	2
Meter Reader Supervisor	1	1	1
Meter Reader	4	4	1
Total	<u>10.5</u>	<u>11.5</u>	<u>8.50</u>

*One of the three part-time positions currently making up the full-time Financial Services Technician will be moved into Utility Billing to create the Financial Billing Technician.

**City of La Porte, Texas
Utility Billing
Detail of Expenditures**

002-6147-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	340,939	427,914	336,678	320,652
1020 Overtime	19,177	12,000	26,000	12,000
1035 Longevity	3,202	3,176	2,590	3,148
1060 FICA	27,312	33,104	27,409	24,891
1065 Retirement	40,264	53,041	41,435	42,867
1080 Insurance - Medical	54,075	72,000	72,000	60,000
1081 Insurance - Life	370	533	381	388
Personal Services Subtotal	485,339	601,768	506,493	463,946
Supplies:				
2001 Office Supplies	2,266	3,500	2,500	2,500
2002 Postage	37,788	55,000	55,000	56,650
2003 Protective Clothing	38	700	350	350
2004 Gas and Oil	10,778	9,974	9,974	6,000
2005 Minor Tools	772	2,500	2,500	2,500
2007 Chemicals	30	100	100	100
2008 Educational	380	200	200	200
2015 Other Supplies	950	1,500	1,500	1,500
2018 Computer Supplies	844	2,500	2,000	2,500
2093 Computer Equipment	59	-	100	100
Supplies Subtotal	53,906	75,974	74,224	72,400
Services & Charges:				
3001 Memberships & Subscriptions	272	430	430	430
3020 Training/Seminars	1,830	7,000	6,500	6,200
4001 Office Equipment	1,966	1,200	1,200	1,200
4002 Machinery/Tools/Equipment	-	500	500	500
4003 Radios and Base Stations	505	1,700	500	550
4005 Meters	7,399	10,000	11,500	12,000
4006 Heating & A/C Equipment	381	250	300	250
4019 Rental of Equipment	104	200	100	200
4020 Motor Pool Lease Fees	5,469	3,312	3,312	1,548
4022 Rent: Building/Land	6,000	6,000	6,000	-
4030 VM: Fleet Maintenance	11,780	9,108	9,108	4,500
4060 Computer Lease Fees	14,220	16,340	16,340	9,634
4065 Computer Maintenance Fees	40,588	25,109	25,109	20,833
5005 Personnel Services	682	2,000	12,000	4,000
5007 Other Professional Services	324	750	325	750
6001 Uniforms	1,483	1,500	1,600	1,650

Continued

**City of La Porte, Texas
Utility Billing, Continued
Detail of Expenditures**

002-6147-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
6002 Printing/Reproduction	11,518	13,000	12,000	13,000
6005 Advertising	-	200	150	200
6010 Janitorial	3,375	-	3,000	-
7001 Electrical	2,383	4,000	4,000	-
7002 Natural Gas	331	500	500	-
7004 Water	-	360	360	-
Services & Charges Subtotal	110,610	103,459	114,834	77,445
Division Total	649,855	781,201	695,551	613,791

Utility Fund
FY 06-07

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	47,263	54,115	48,110	72,140	33.31%
<i>Services & Charges</i>	3,464,743	3,099,234	3,082,278	3,228,964	4.19%
<i>Capital Outlay</i>	37,442	35,500	47,000	49,350	39.01%
Division Total	<u>3,549,448</u>	<u>3,188,849</u>	<u>3,177,388</u>	<u>3,350,454</u>	5.07%

Scope of Services Summary

The Non Departmental Division is a cost collection center for miscellaneous costs that relate to the Fund as a whole but are not easily segregated and charged at a divisional level. Examples include, but are not limited to, liability insurance and contingency.

**City of La Porte, Texas
Non Departmental
Detail of Expenditures**

002-6176-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1055 Termination Pay (Sick/Vac)	22,126	25,000	20,000	25,000
1060 FICA	1,689	1,915	1,530	1,915
1065 Retirement	2,849	3,200	2,580	3,225
1080 Medical Insurance	20,600	24,000	24,000	42,000
Personal Services Subtotal	47,263	54,115	48,110	72,140
Services & Charges:				
4001 Office Equipmnet	23,400	23,400	23,400	23,400
4011 Building	519	480	520	520
6006 Miscellaneous	8,122	7,500	8,500	7,500
6010 Janitorial Services	1,233	1,260	1,260	1,260
6091 Bad Debt Expense	15,921	20,000	30,000	20,000
7001 Electrical	13,165	20,000	23,000	24,000
7004 Water	1,666,316	1,734,542	1,713,746	1,713,019
7006 Contract Sewer	7,464	8,760	8,760	8,760
7007 Historical Underutilization	-	(50,000)	-	-
9001 Admin Trans to Fund 001	338,465	343,000	343,000	362,396
9004 Admin Trans to Fund 004	-	-	-	135,668
9003 Admin Trans to Fund 003	400,000	200,000	200,000	400,000
9014 Admin Trans to Fund 014	90,137	77,530	77,530	78,001
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9037 Transfer for Debt Service	600,000	352,562	352,562	-
9050 Contingency	-	65,000	-	65,000
9997 Request for Special Programs	-	(4,800)	-	89,440
Services & Charges	3,464,743	3,099,234	3,082,278	3,228,964
Capital Outlay:				
8012 Water Taps	13,113	10,000	12,000	12,000
8026 Meters and Boxes	24,329	25,500	35,000	37,350
Capital Outlay Subtotal	37,442	35,500	47,000	49,350
Division Total	3,549,448	3,188,849	3,177,388	3,350,454

Note: 9000 series object codes are preceded by 002-6176-680

Enterprise Funds FY 06-07

Summary:

Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Sylvan Beach Pavilion	202,210	208,683	203,671	203,360	-2.55%
Airport Operating	39,604	31,443	10,043	30,248	-3.80%
La Porte Area Water Authority	1,007,372	1,693,956	1,032,067	1,631,110	-3.71%
Golf Course Club House	397,981	428,507	386,582	425,575	-0.68%
Golf Course Maintenance	741,049	812,233	771,567	767,925	-5.46%
Total	2,388,217	3,174,822	2,403,930	3,058,218	-3.67%

Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	923,042	953,549	919,735	887,331	-6.94%
Supplies	143,308	154,785	140,244	157,600	1.82%
Services & Charges	1,312,210	1,431,488	1,343,951	1,400,287	-2.18%
Capital Outlay	9,656	635,000	-	613,000	-3.46%
Total	2,388,217	3,174,822	2,403,930	3,058,218	-3.67%



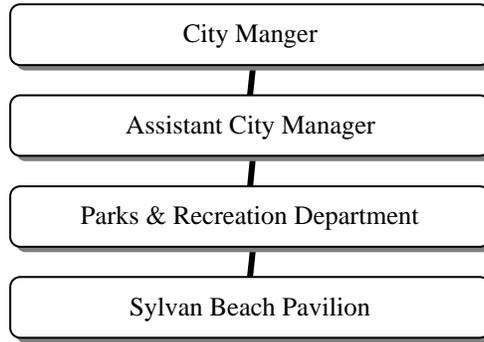
Sylvan Beach Fund

FY 06-07

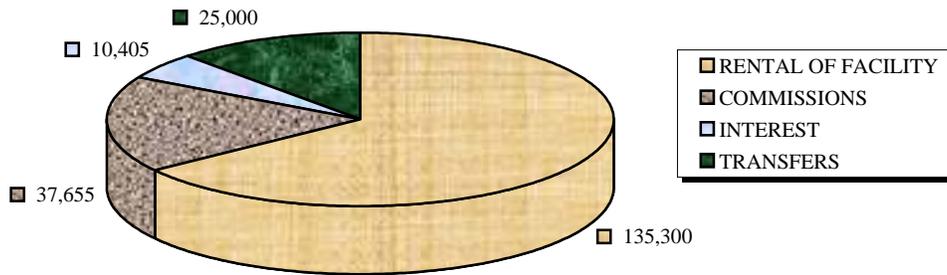
Mission Statement:

To provide and manage superior parks and recreational facilities, innovative programs, and services which will provide our customer with pleasure and enrichment.

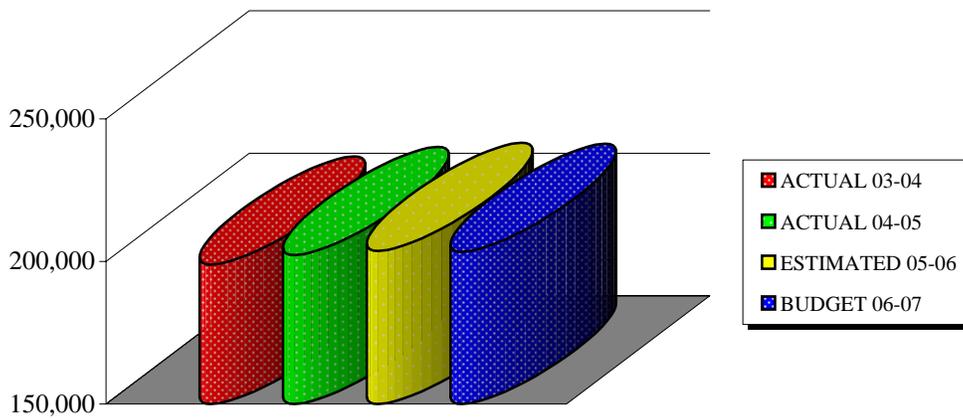
Organizational Chart:



2006-07 Projected Revenues:



Four Year Comparison of Expenses:



**City of La Porte
Sylvan Beach Fund (008) Summary**

<i>Working Capital 9/30/05</i>	184,759
Plus Estimated 05-06 Revenues	192,795
Less Estimated 05-06 Expenses	203,671
Less Estimated 05-06 CIP Commitments and Expenses - Exterior Repairs (Steel)	44,845
<i>Equals Estimated Working Capital 9/30/06</i>	129,038
Plus 06-07 Revenues:	
Charges for Services	172,955
Transfer from Hotel/Motel Fund	25,000
Interest	10,405
Total Revenues	208,360
<i>Equals Total Resources</i>	337,398
Less 06-07 Expenses:	
Sylvan Beach Pavilion	203,360
Sylvan Beach Pavilion - Reserve for Future CIP (Deck)	5,000
Total Expenses	208,360
<i>Equals Estimated Working Capital 9/30/07</i>	129,038

	Estimated 2005-06	Projected 2006-07
Revenues	192,795	208,360
Expenses & Commitments	248,516	208,360
Revenues over Expenses	(55,721)	-

Targeted working capital - 90 to 120 days

Estimated working capital - 226 days

Goal: \$51,376

1 Day = \$571

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

City of La Porte
Sylvan Beach Pavilion (008)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
408.01-10	Rental of Facility	133,994	138,000	125,994	135,300
408.02-20	Concession Commissions	11,582	17,000	10,230	13,155
408.02-21	Caterer Commissions	18,033	22,000	17,925	18,500
410.01-00	Miscellaneous Revenue	5,675	3,000	5,559	6,000
Charges for Services Subtotal		<u>169,284</u>	<u>180,000</u>	<u>159,708</u>	<u>172,955</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	3,700	-	-	-
480.01-26	Transfer from Hotel/Motel Fund	60,750	25,000	25,000	25,000
Administrative Transfers Subtotal		<u>64,450</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Interest:					
483.01-00	Interest Income	4,937	5,510	8,087	10,405
Interest Subtotal		<u>4,937</u>	<u>5,510</u>	<u>8,087</u>	<u>10,405</u>
Total Sylvan Beach Revenue		238,671	210,510	192,795	208,360



Sylvan Beach Fund FY 06-07

Sylvan Beach Pavilion

Goals:

- Provide a clean and attractive venue for social and professional events
- Increase awareness of workplace safety and productivity of employees through training and development

Objectives:

- To continue a program of service delivery and facility improvements at the Pavilion
- Continue to implement marketing and promotional strategies to generate interest and repeat business at the facility

Performance Indicators:

	Actual	Estimated	Proposed
	2004-05	2005-06	2006-07
Number of Pavilion Rentals	119	120	122
# of Resident	35	36	36
# of Non Resident	84	85	85
Cost of Service Provision Per Event	\$ 1,712	\$ 1,725	\$ 1,740
Revenue Generated Per Event	\$ 1,458	\$ 1,470	\$ 1,475

Sylvan Beach Fund
FY 06-07

Sylvan Beach Pavilion Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	139,103	142,205	142,429	135,689	-4.58%
<i>Supplies</i>	5,540	5,950	12,947	5,700	-4.20%
<i>Services & Charges</i>	57,567	60,528	48,295	61,971	2.38%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	202,210	208,683	203,671	203,360	-2.55%

Scope of Services Summary

The Sylvan Beach Division is responsible for renting the Pavilion to private and professional groups, individuals and organizations. This Division is also responsible for marketing the City as a whole, as well as the individual attractions and services offered.

The facility is ideal for dances, weddings, receptions, reunions, banquets and much more. In addition to a beautiful view of the Bay, the facility includes the main pavilion with decking overlooking the Bay, a full service concession stand, restroom facilities and ample parking.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Customer Service Assistant	0.7	0.7	0.7
Custodian II	2.0	2.0	2.0
Sylvan Beach Caretaker	1.0	1.0	1.0
Total	3.7	3.7	3.7

City of La Porte
Sylvan Beach Pavilion
Detail of Expenditures

008-8083-551

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	95,626	94,759	95,245	90,787
1020 Overtime	3,518	2,500	2,500	2,500
1035 Longevity	954	1,236	888	1,088
1060 FICA	7,343	7,154	7,173	6,913
1065 Retirement	12,505	12,449	12,513	12,094
1080 Insurance - Medical	19,055	24,000	24,000	22,200
1081 Insurance - Life	101	107	110	107
Personal Services Subtotal	<u>139,103</u>	<u>142,205</u>	<u>142,429</u>	<u>135,689</u>
Supplies:				
2001 Office Supplies	95	100	97	100
2002 Postage	371	550	100	300
2003 Protective Clothing	-	100	169	100
2005 Minor Tools	8	100	30	100
2006 Cleaning	2,340	3,000	2,500	3,000
2015 Other Supplies	2,096	2,000	1,800	2,000
2018 Computer Supplies	98	100	97	100
2090 Machinery/Tools/Equipment	532	-	8,154	-
Supplies Subtotal	<u>5,540</u>	<u>5,950</u>	<u>12,947</u>	<u>5,700</u>
Charges & Services				
3001 Memberships & Subscriptions	100	100	100	100
3020 Training/Seminars	-	250	95	250
4002 Machinery/Tools/Equipment	661	700	400	700
4006 Heating and A/C Equipment	12,443	7,000	5,000	7,000
4008 Pumps/Motors	-	500	-	500
4011 Building Maintenance	617	5,000	1,600	5,000
4018 Park Grounds	85	200	100	200
4019 Rental of Equipment	-	120	152	120
4060 Computer Lease Fees	1,049	757	757	520
4065 Computer Maintenance Fees	2,994	3,275	3,275	2,976
5007 Other Professional Services	779	1,000	900	1,000
6002 Printing/Reproduction	32	500	500	500
6005 Advertising	-	150	-	150
6041 Special Events	500	300	300	300
7001 Electrical	29,115	28,000	28,000	29,000
7004 Water	3,792	3,200	3,500	3,500
9001 Admin Trans to Fund 001	1,195	-	-	-
9014 Admin Trans to Fund 014	4,204	3,616	3,616	3,638
9050 Contingency	-	4,000	-	-
9997 Request for Special Programs	-	1,860	-	6,517
Services & Charges Subtotal	<u>57,567</u>	<u>60,528</u>	<u>48,295</u>	<u>61,971</u>
Division Total	202,210	208,683	203,671	203,360



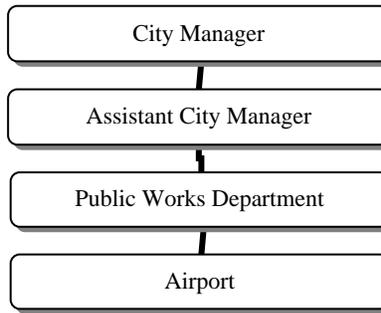
Airport Fund

FY 06-07

Mission Statement:

To provide essential public service to the Citizens of La Porte in the most efficient, cost-effective manner possible by utilizing creative and innovative techniques of public works services and facilities.

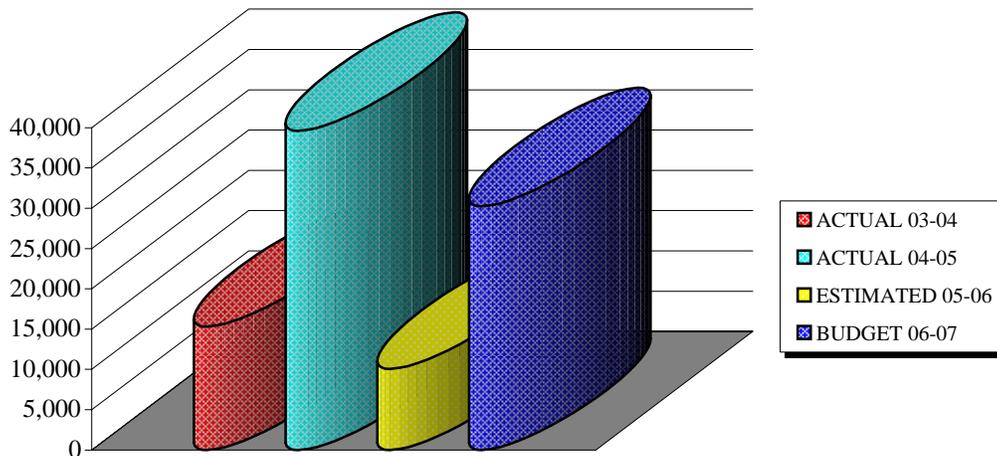
Organizational Chart:



2006-07 Projected Revenues:



Four Year Comparison of Expenses:



**City of La Porte
Airport Fund (010) Summary**

Working Capital 9/30/05		304,556
Plus Estimated 05-06 Revenues		43,362
Less Estimated 05-06 Expenses		10,043
Equals Estimated Working Capital 9/30/06		337,875
Plus 06-07 Revenues:		
Charges for Services	32,728	
Interest Income	12,500	
Total Revenues		45,228
Equals Total Resources		383,103
Less 06-07 Expenses:		
Airport Operations	30,248	
Grant Match for Airport Improvement Project	160,000	
Total Expenses		190,248
Equals Estimated Working Capital 9/30/07		192,855

	Estimated 2005-06	Projected 2006-07	
Revenues	43,362	45,228	
Expenses & Commitments	10,043	190,248	
Revenues over Expenses	33,319	(145,020)*	

Targeted working capital - 90 to 120 days

Estimated working capital - 370 days

Goal: \$46,910

1 Day = \$521

***Airport Grant Match - \$160,000**

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
408.01-31	Rental of Space	32,728	32,728	32,728	32,728
Charges for Services Subtotal		<u>32,728</u>	<u>32,728</u>	<u>32,728</u>	<u>32,728</u>
Interest:					
483.01-00	Interest Income	6,703	8,680	10,634	12,500
Interest Subtotal		<u>6,703</u>	<u>8,680</u>	<u>10,634</u>	<u>12,500</u>
Total Airport Fund Revenue		39,431	41,408	43,362	45,228



Airport Fund FY 06-07

Airport Operating

Goals:

- Monitor airport operations to ensure compliance with Airport Master Plan
- Apply for any grants available through the Texas Department of Aviation

Objectives:

- Monitor compliance with FBO Standards as developed by Advisory Board
- Apply for any grants available for airport expansion/upgrade

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Compliance with FBO Standards Acquisition of Grant Funds, if available			

Airport Fund
FY 06-07

Airport Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	39,604	31,443	10,043	30,248	-3.80%
Division Total	39,604	31,443	10,043	30,248	-3.80%

Scope of Services Summary

The Airport Division is responsible for the maintenance and operation of the La Porte Municipal Airport. The Airport provides aviation facilities for private and commercial use of La Porte area citizens and businesses.

**City of La Porte, Texas
 Airport
 Detail of Expenditures**

010-7077-531

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Services & Charges:				
4002 Machinery/Tools/Equipment	7,011	7,000	2,000	7,000
4003 Radios and Base Stations	2,100	2,100	2,100	2,100
5003 Legal	324	1,500	100	300
7001 Electrical	2,366	7,000	5,000	7,000
9001 Admin Trans to Fund 001	96	-	-	-
9014 Admin Trans to Fund 014	980	843	843	848
9050 Contingency	26,728	13,000	-	13,000
Services & Charges Subtotal	39,604	31,443	10,043	30,248
Division Total	39,604	31,443	10,043	30,248



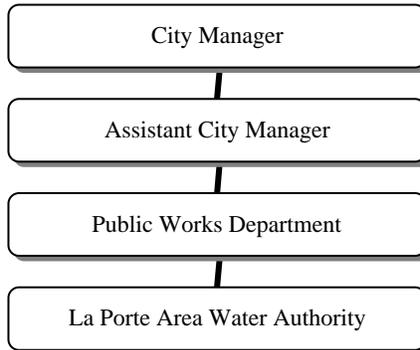
La Porte Area Water Authority Fund

FY 06-07

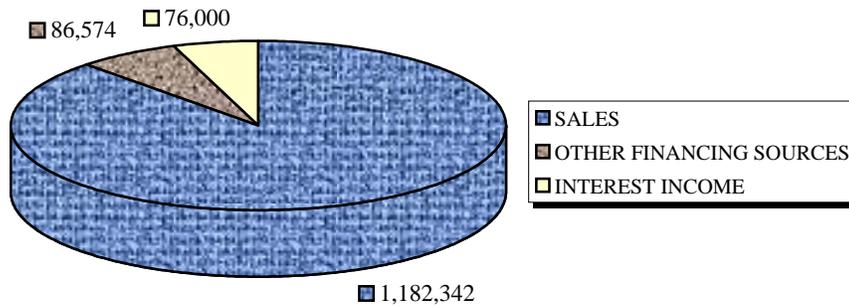
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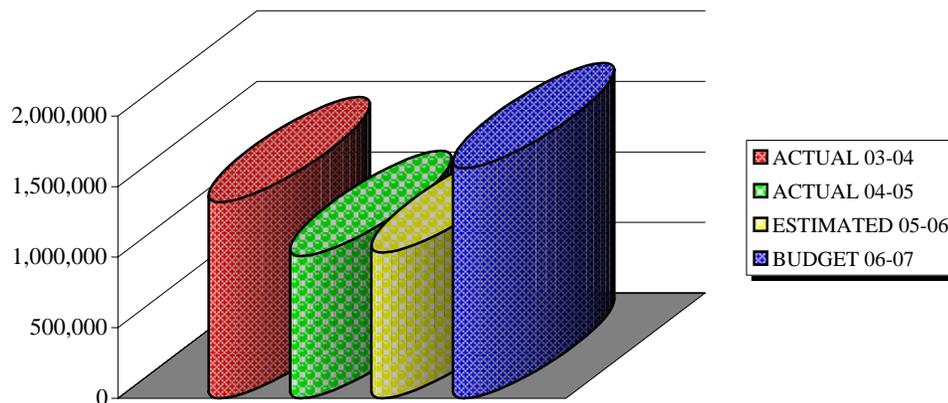
Organizational Chart:



2006-07 Projected Revenues:



Four Year Comparison of Expenses:



City of La Porte
La Porte Area Water Authority Fund (016) Summary

Working Capital 9/30/05	1,520,829
Plus Estimated 05-06 Revenues	1,198,959
Less Estimated 05-06 Expenses	1,032,067
Equals Estimated Working Capital 9/30/06	1,687,721
Plus 06-07 Revenues:	
Water Revenue	1,182,342
Billing for Capital Reserve	86,574
Interest	76,000
Total Revenues	1,344,916
Equals Total Resources	3,032,637
Less 06-07 Expenses:	
Operations	1,031,110
Project Costs	600,000
Total Expenses	1,631,110
Equals Estimated Working Capital 9/30/07	1,401,527

	Estimated 2005-06	Projected 2006-07
Revenues	1,198,959	1,344,916
Expenses	1,032,067	1,631,110
Revenues over Expenses	166,892	(286,194)*

Targeted working capital - 90 to 120 days

Estimated working capital - 314 days

Goal: \$402,192

1 Day = \$4,469

***Includes project costs of \$600,000.**

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

**City of La Porte
Water Authority (016)
Statement of Revenues**

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Water Revenue:					
408.05-02	Sales	1,019,730	1,046,139	1,046,139	1,182,342
Water Revenue Subtotal		<u>1,019,730</u>	<u>1,046,139</u>	<u>1,046,139</u>	<u>1,182,342</u>
Other Financing Sources					
482.00-00	Other Financing Sources	-	-	-	-
482.01-00	Billing for Debt Service	771,588	-	-	-
482.02-00	Billing for Capital Reserve	86,574	86,574	86,574	86,574
Other Financing Sources Subtotal		<u>858,162</u>	<u>86,574</u>	<u>86,574</u>	<u>86,574</u>
Interest:					
483.01-00	Interest Income - Operations	40,926	40,000	66,246	76,000
Interest Subtotal		<u>40,926</u>	<u>40,000</u>	<u>66,246</u>	<u>76,000</u>
Total Water Authority		1,918,818	1,172,713	1,198,959	1,344,916



La Porte Area Water Authority Fund FY 06-07

La Porte Area Water Authority

Goals:

- Continue to Monitor operations of Southeast Water Purification Plant (SEWPP) to ensure efficient cost effective operations
- Continue to monitor use by customers entities to ensure adherence to contractual obligations

Objectives:

- Monitoring of SEWPP operation and maintenance operations expenditures to keep cost of water as low as possible
- Informing any customer entity withdrawing more than its contractual share of water from the Authority and inform them of their contractual obligations

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
La Porte Usage	1,354.29	1,351.60	1,365.00
Morgan's Point Usage	64.95	65.91	85.00
Shoreacres Usage	55.35	56.78	72.00
(amounts expressed in millions)			

La Porte Area Water Authority Fund
FY 06-07

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	854	2,160	148	300	-86.11%
<i>Services & Charges</i>	1,006,518	1,056,796	1,031,919	1,030,810	-2.46%
Division Total	1,007,372	1,693,956	1,032,067	1,631,110	-3.71%

Scope of Services Summary

The La Porte Area Water Authority is a separate entity that was created by the State Legislature in 1981. It is currently providing treated surface water to the Cities of La Porte, Morgan's Point and Shoreacres. The City of La Porte oversees the operation and is its largest customer, utilizing 90% of its output.

**City of La Porte, Texas
La Porte Area Water Authority
Detail of Expenditures**

016-7075-533

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies:				
2001 Office Supplies	59	100	50	100
2002 Postage	2	100	38	100
2015 Other Supplies	112	100	60	100
2090 Machinery/Tools/Equipment	681	1,860	-	-
Supplies Subtotal	854	2,160	148	300
Services & Charges:				
4002 Machinery/Tools/Equipment	2,764	4,000	2,370	4,000
4012 Water Line Maintenance	1,545	3,000	2,700	14,200
4060 Computer Lease Fees	2,401	1,985	1,985	1,780
4065 Computer Maintenance Fees	6,853	7,642	7,642	8,928
5001 Accounting	6,000	6,000	6,000	6,000
5003 Legal	87	-	13	-
5006 Fiscal Services	(565)	4,000	-	-
5007 Other Professional Services	1,400	1,400	1,400	1,400
6007 Insurance - Liability	150	50	-	-
7003 Telephone	-	-	198	296
7004 Water	930,281	956,964	952,856	919,752
9050 Contingency	-	15,000	-	15,000
9014 Admin Trans to Fund 014	2,465	2,120	2,120	2,133
9072 Operator's Agreement	53,137	54,635	54,635	57,321
Services & Charges Subtotal	1,006,518	1,056,796	1,031,919	1,030,810
Capital Outlay:				
8016 Water Purchase	-	135,000	-	-
8085 Capital Outlay	-	500,000	-	600,000
Capital Outlay Subtotal	-	635,000	-	600,000
Division Total	1,007,372	1,693,956	1,032,067	1,631,110



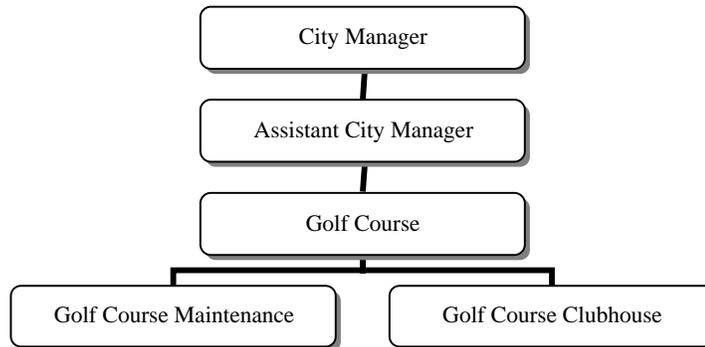
Golf Course Fund

FY 06-07

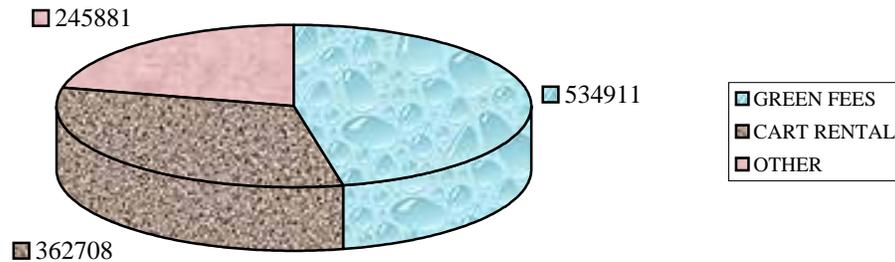
Mission Statement:

To effectively execute City Council policies, programs and directives; administer and manage City Operations in an organized, efficient and effective manner; and to provide a unique atmosphere for enhancing, promoting and implementing the game of golf to the citizens of La Porte and surrounding communities.

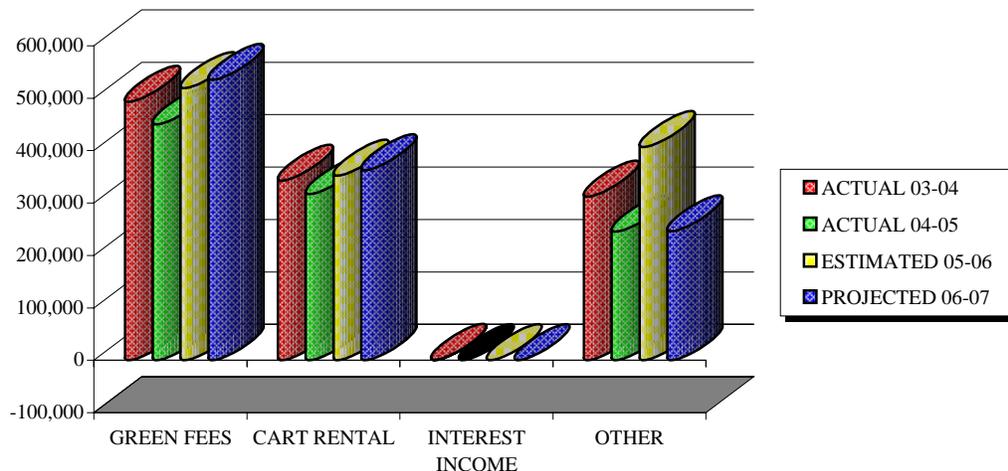
Organizational Chart:



2006-07 Projected Revenues:



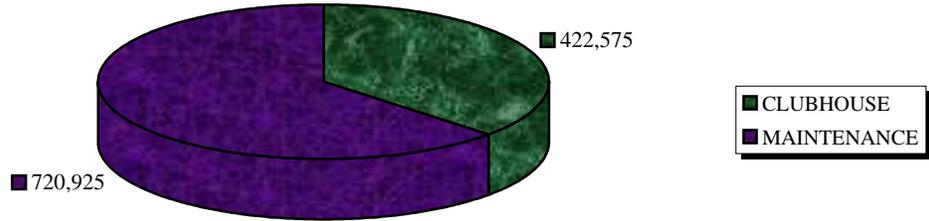
Four Year Comparison of Revenues:



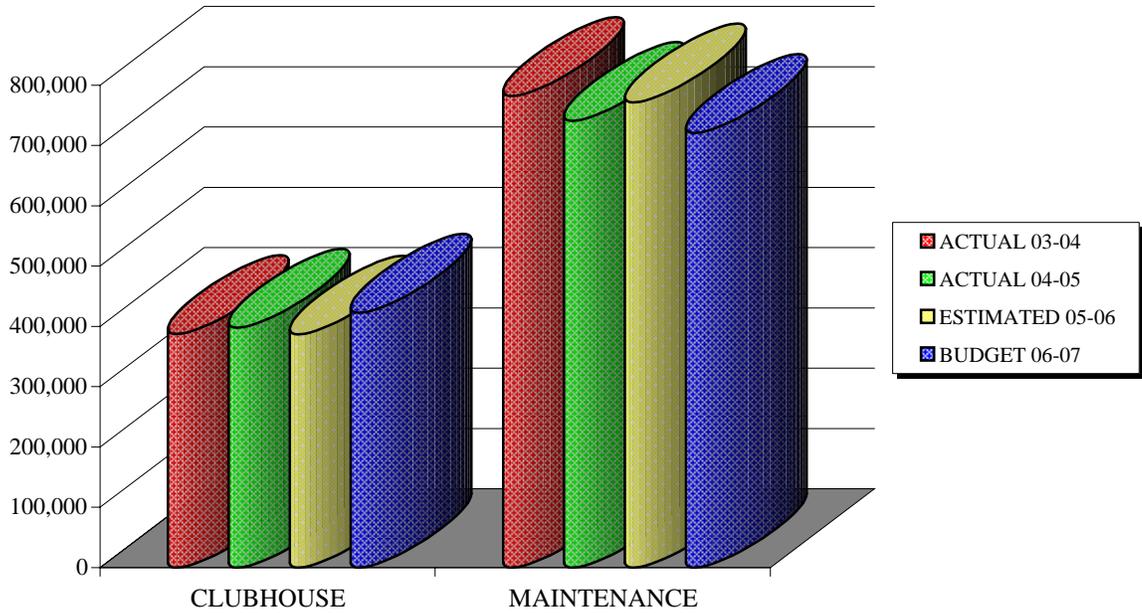
Golf Course Fund

FY 06-07

2006-07 Budgeted Expenses



Four Year Comparison of Expenses:



**City of La Porte
Golf Course Fund (028) Summary**

Working Capital 9/30/05	(178,061)
Plus Estimated 05-06 Revenues	1,278,363
Less Estimated 05-06 Expenses	1,158,149
Equals Estimated Working Capital 9/30/06	(57,847)
Plus 06-07 Revenues:	
Charges for Services	1,153,500
Transfer from Hotel/Motel Fund	40,000
Total Revenues	1,193,500
Equals Total Resources	1,135,653
Less 06-07 Expenses:	
Club House	425,575
Maintenance	767,925
Total Expenses	1,193,500
Equals Estimated Working Capital 9/30/07	(57,847)

	Estimated 2005-06	Projected 2006-07
Revenues	1,278,363	1,193,500
Expenses	1,158,149	1,193,500
Revenues over Expenses	120,214 *	-

Targeted working capital - 90 to 120 days

Estimated working capital - (18) days

Goal: \$294,288

1 Day = \$3,270

***One-Time Adjustments to Golf Course Fund:**

Golf Cart Lease Fees refunded from Motor Pool Fund	\$	130,000
Lost Revenue - Liability Insurance		40,000
Trees - Liability Insurance		11,000
Gift Certificates - Write-offs (Expired)		13,910
Total	\$	194,910

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

**City of La Porte
Golf Course (028)
Statement of Revenues**

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services - Green Fees:					
408.07-01	Non-resident Weekday	90,645	129,200	102,828	105,906
408.07-02	Non-resident Weekend	175,891	210,540	189,921	195,605
408.07-03	Non-resident Seniors	25,277	31,590	33,305	34,304
408.07-04	Resident Weekday	18,542	24,000	19,936	20,528
408.07-05	Resident Weekend	23,210	26,880	26,184	26,952
408.07-06	Resident Seniors	8,203	11,550	9,104	9,377
408.07-07	Twilight Green Fees- Weekday	40,733	70,200	53,767	55,283
408.07-17	Twilight Green Fees - Weekend	57,932	70,400	70,080	72,176
408.07-30	Golf Pass Weekday	3,312	18,900	5,454	5,616
408.07-31	Golf Pass Weekend	2,537	6,000	3,380	3,480
408.07-32	Junior Green Fees	4,025	3,625	5,530	5,684
	Green Fees Subtotal	450,307	602,885	519,489	534,911
Charges for Services - Cart Rental:					
408.07-08	Cart Rental - 9 Hole	15,938	19,600	21,336	21,966
408.07-09	Cart Rental - 18 Hole	264,861	324,000	292,824	301,608
408.07-18	Cart Rental - 9 Hole - Single	1,430	2,000	1,790	1,840
408.07-19	Cart Rental - 18 Hole - Single	24,232	33,000	25,575	26,340
408.07-25	Cart Rental - Senior 9	220	100	460	470
408.07-27	Cart Rental - Senior 18	8,096	6,750	8,190	8,424
408.07-33	Manager Cart	2,120	1,000	2,000	2,060
	Cart Rental Subtotal	316,897	386,450	352,175	362,708
Other Charges for Services:					
408.07-11	Tournament Fees	36,163	54,000	29,124	31,988
408.07-12	Resident Memberships	17,362	19,800	17,203	20,503
408.07-13	Non-resident Memberships	63,358	75,000	62,381	67,381
408.07-14	Senior Memberships	4,978	5,000	7,991	7,991
408.07-15	Credit Card Fee	14,525	17,000	14,000	14,920
408.07-16	Concession Commissions	52,387	56,000	56,000	57,680
408.07-34	Sponsor Donations	9,943	4,000	4,000	5,418
410.00-00	Miscellaneous	(553)	-	-	-
	Other Charges for Services Subtotal	198,163	230,800	190,699	205,881
Administrative Transfers:					
480.01-01	Transfer from General Fund	12,000	-	-	50,000
480.01-09	Transfer from Motor Pool	-	-	130,000	-
480.01-14	Transfer from Insurance Fund	-	-	51,000	-
480.01-37	Transfer from Hotel/Motel Fund	35,000	35,000	35,000	40,000
	Administrative Transfers Subtotal	47,000	35,000	216,000	90,000

City of La Porte
Golf Course (028)
Statement of Revenues, Continued

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Interest:					
483.01-00	Interest Income	(10)	500	-	-
	Interest Subtotal	<u>(10)</u>	<u>500</u>	<u>-</u>	<u>-</u>
Total Golf Course Revenue		1,012,357	1,255,635	1,278,363	1,193,500



Golf Course Fund FY 06-07

Golf Course Fund

Goals:

- Provide an affordable, first class golf facility for citizens of La Porte and surrounding communities.
- Be a user friendly facility that provides excellent customer service as well as competent and competitive teaching and tournament programs.
- Strive to be the model of Texas municipal golf operations.

Objectives:

- Create new and improved marketing ideas to attract new customers
- Closely monitor revenue and expenditure budgets
- Keep lines of communication open within staff and promote the growth of new ideas
- Continue staff education on entire golf course operations

Performance Indicators:

	Actual	Estimated	Proposed
	2004-05	2005-06	2006-07
Non-resident weekday	5,332	5,412	5,574
Non-resident weekend	6,514	6,549	6,745
Non-resident senior	2,198	2,467	2,541
Resident weekday	1,324	1,246	1,283
Resident weekend	1,055	1,091	1,123
Resident senior	965	867	893
Twilight weekday	3,542	3,976	4,095
Twilight weekend	4,138	4,380	4,511
Golf Pass weekday	288	404	416
Golf Pass weekend	141	169	174
Junior Fees	331	395	406
9 hole cart rental	1,138	1,524	1,569
18 hole cart rental	12,039	12,201	12,567
9 hole single cart	143	179	184
18 hole single cart	1,864	1,705	1,756
9 hole senior	N/A	46	47
18 hole senior	N/A	455	468
Tournament rounds	2,502	2,427	2,499
Resident senior members	6	4	4
Resident members	15	23	24
Non-resident members	54	59	60
Total member rounds	265 6,713	7,491	7,715

Golf Course Fund
FY 06-07

Golf Course Club House Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	299,231	321,406	296,140	297,896	-7.31%
<i>Supplies</i>	8,541	4,600	4,900	6,500	41.30%
<i>Services & Charges</i>	80,553	102,501	85,542	111,179	8.47%
Division Total	397,981	428,507	386,582	425,575	-0.68%

Scope of Services Summary

The Golf Course Club House Division provides friendly, efficient operation to the satisfaction of users, including scheduling tournaments, and individual golfers. They also monitor all plays and collect revenues.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Golf Course Manager-Pro	1	1	1
1st Assistant Golf Pro	1	1	1
2nd Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (PT)	1	1	1
Cart Attendant (PT)	3	3	3
Starter Marshall (PT)	7	7	4
Total	15	15	12

**City of La Porte, Texas
Golf Course Club House
Detail of Expenditures**

028-6048-551

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	233,913	251,950	227,343	229,791
1020 Overtime	2,345	2,500	1,835	2,500
1035 Longevity	1,864	2,056	2,056	2,248
1060 FICA	17,557	18,388	17,232	13,545
1065 Retirement	22,652	22,195	23,366	23,633
1067 Pars Retirement	-	-	-	862
1080 Insurance - Medical	20,600	24,000	24,000	24,000
1081 Insurance - Life	300	317	308	317
1090 Other Benefits	-	-	-	1,000
Personal Services Subtotal	299,231	321,406	296,140	297,896
Supplies:				
2001 Office Supplies	651	1,000	1,600	1,600
2002 Postage	5	100	-	100
2015 Other Supplies	7,185	2,500	2,500	2,500
2090 Machinery/Tools/Equipment	700	1,000	800	2,300
Supplies Subtotal	8,541	4,600	4,900	6,500
Services & Charges:				
3001 Memberships & Subscriptions	2,334	2,250	2,100	2,250
3020 Training/Seminars	1,378	3,236	1,500	2,329
4001 Office Equipment	-	200	-	200
4003 Radios and Base Stations	379	500	500	500
4006 Heating and A/C Equipment	201	2,000	2,000	3,000
4011 Building Maintenance	2,395	6,000	5,600	6,000
4020 Motor Pool Lease Fees	19,242	20,000	20,000	35,000
4060 Computer Lease Fees	1,049	757	757	520
4065 Computer Maintenance Fees	2,994	3,275	3,275	2,976
5006 Fiscal Services	11,247	12,000	12,000	12,000
5007 Other Professional Services	8,555	7,000	3,500	5,000
6002 Printing/Reproduction	367	600	1,100	1,100
6005 Advertising	6,634	15,000	7,000	10,000
6006 Miscellaneous	145	-	210	200
6041 Special Events	150	400	-	-
7001 Electrical	18,646	25,000	22,300	23,000
7002 Natural Gas	1,420	1,500	1,500	1,500

Continued

**City of La Porte, Texas
 Golf Course Club House, Continued
 Detail of Expenditures**

028-6048-551

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
7004 Water	1,973	2,200	2,200	2,200
9001 Adm Transfer to Fund 001	1,445	-	-	-
9997 Request for Special Programs	-	583	-	3,404
Services & Charges Subtotal	<u>80,553</u>	<u>102,501</u>	<u>85,542</u>	<u>111,179</u>
 Capital Outlay				
8002 Building Improvements	-	-	-	10,000
8021 Machinery/Tools/Equipment	9,656	-	-	-
Capital Outlay Subtotal	<u>9,656</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
 Division Total	 397,981	 428,507	 386,582	 425,575

Golf Course Fund
FY 06-07

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	484,708	489,938	481,166	453,746	-7.39%
<i>Supplies</i>	128,373	142,075	122,249	145,100	2.13%
<i>Services & Charges</i>	127,968	180,220	168,152	166,079	-7.85%
<i>Capital Outlay</i>	-	-	-	3,000	-
Division Total	741,049	812,233	771,567	767,925	-5.46%

Scope of Services Summary

The Golf Course Maintenance Division is responsible for the maintenance of the Bay Forest Golf Course including equipment and golf cars.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Golf Course Superintendent	1	1	1
Asst. Golf Course Supt/Mechanic	1	1	1
Senior Golf Course Worker	1	1	1
Asst. Golf Course Mechanic	1	1	1
Golf Course Worker	5	5	4
Golf Course Worker (P/T)	-	-	1
Total	9	9	9

**City of La Porte, Texas
Golf Course Maintenance
Detail of Expenditures**

028-6049-551

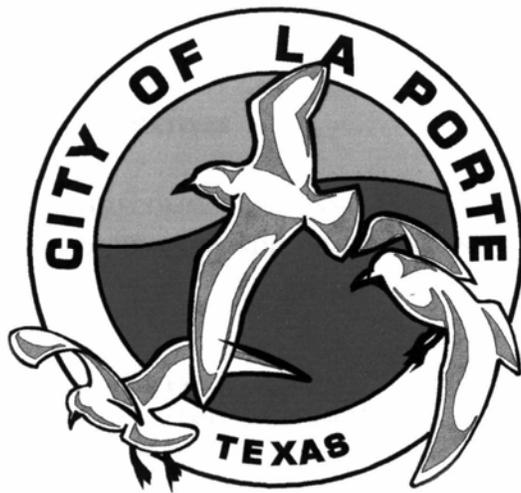
	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	332,276	322,700	320,897	314,103
1020 Overtime	29,231	34,883	30,048	24,000
1030 Certification	835	832	816	624
1035 Longevity	4,248	4,564	4,564	4,740
1060 FICA	26,570	26,768	25,793	24,780
1065 Retirement	44,996	45,874	44,740	43,211
1080 Insurance - Medical	46,250	54,000	54,000	42,000
1081 Insurance - Life	301	317	308	288
Personal Services Subtotal	<u>484,708</u>	<u>489,938</u>	<u>481,166</u>	<u>453,746</u>
Supplies:				
2001 Office Supplies	41	200	200	200
2002 Postage	-	100	50	100
2003 Protective Clothing	34	200	100	100
2004 Gas and Oil	15,153	15,000	15,624	18,000
2005 Minor Tools	94	600	600	600
2007 Chemical	51,137	53,000	53,000	53,000
2008 Educational	-	200	50	100
2009 Medical	676	1,000	1,000	1,000
2014 Freight	39	500	500	500
2015 Other Supplies	39,930	45,000	30,000	45,000
2030 Small Parts	16,271	25,000	20,000	25,000
2050 Safety	-	300	150	200
2090 Machinery/Tools/Equipment	3,398	975	975	800
2091 Office Furniture/Equipment	1,600	-	-	500
Supplies Subtotal	<u>128,373</u>	<u>142,075</u>	<u>122,249</u>	<u>145,100</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,435	1,712	1,712	1,742
3020 Training/Seminars	230	1,698	340	260
4001 Office Equipment	-	100	100	100
4002 Machinery/Tools/Equipment	1,875	2,500	1,900	2,500
4006 Heating and A/C Equipment	-	200	200	200
4008 Pumps/Motors	1,089	3,000	3,000	4,000
4011 Building Maintenance	-	2,000	2,330	3,000
4012 Water Line Maintenance	4,621	10,000	9,000	9,000
4019 Rental of Equipment	563	2,000	2,000	2,000
4020 Motor Pool Lease Fees	51,045	80,619	80,619	62,915
4030 VM: Fleet Maintenance	4,395	6,458	6,458	6,274
4031 Other Vehicle Maintenance	510	4,000	4,000	1,500

Continued

City of La Porte, Texas
Golf Course Maintenance, Continued
Detail of Expenditures

028-6049-551

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
5007 Other Professional Services	3,846	3,800	3,620	3,800
6001 Uniforms	5,050	7,000	5,000	6,000
6006 Miscellaneous	4	100	100	100
7001 Electrical	18,428	12,000	12,000	13,000
7004 Water	1,426	2,000	2,000	2,000
9014 Adm Transfer to Fund 014	33,451	28,773	28,773	28,947
9050 Contingency	-	5,000	5,000	11,000
9997 Req for Special Programs	-	7,260	-	7,741
Services & Charges Subtotal	127,968	180,220	168,152	166,079
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	3,000
Capital Outlay Subtotal	-	-	-	3,000
Division Total	741,049	812,233	771,567	767,925



Internal Service Funds FY 06-07

Summary:

Internal Service Funds are used to account for the financing of goods and/or services provided by one department to other departments of the City on a cost-reimbursement basis. While not specifically interrelated, they are shown below for comparison.

The **Motor Pool Fund** is used to account for the revenue and cost of providing vehicles of all types to City departments. This fund provides for maintenance, fuel, lubrication and replacement for these vehicles.

The **Technology Fund** is used to account for the revenue and cost of providing computers of all types to City departments. This fund provides for maintenance, repair and replacement for these computers, as well as, communications including the website and Channel 16..

The **Insurance Fund** is used to account for the revenue and cost of providing health insurance coverage to City employees and retirees. Additionally, the fund is used to account for liability insurance and worker's compensation.

Summary by Division:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Motor Pool	1,437,709	1,661,304	2,397,651	1,457,154	-12.29%
Insurance	4,179,700	4,017,103	4,460,139	4,376,091	8.94%
Technology	845,909	956,611	955,839	1,229,149	28.49%
Total	6,463,318	6,635,018	7,813,629	7,062,394	6.44%

Summary by Expenditure Category:

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07	Percent Change
Personal Services	1,455,724	1,362,570	1,365,158	1,366,979	0.32%
Supplies	292,643	349,953	338,464	417,385	19.27%
Services & Charges	4,242,281	4,278,954	4,698,206	4,765,979	11.38%
Capital Outlay	472,671	643,541	1,411,801	512,051	-20.43%
Total	6,463,318	6,635,018	7,813,629	7,062,394	6.44%



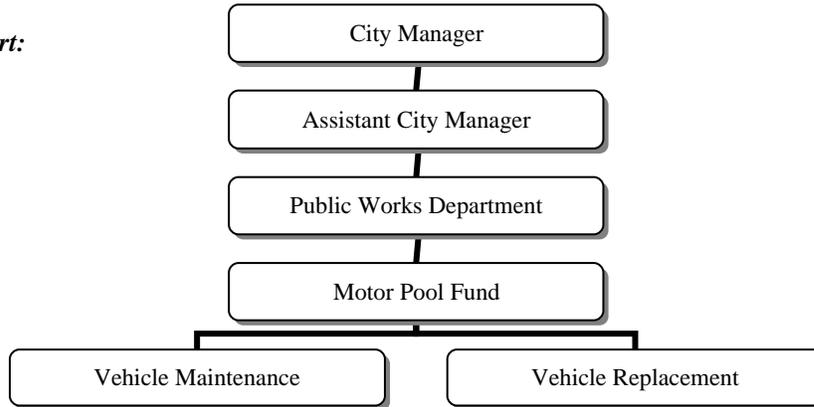
Motor Pool Fund

FY 06-07

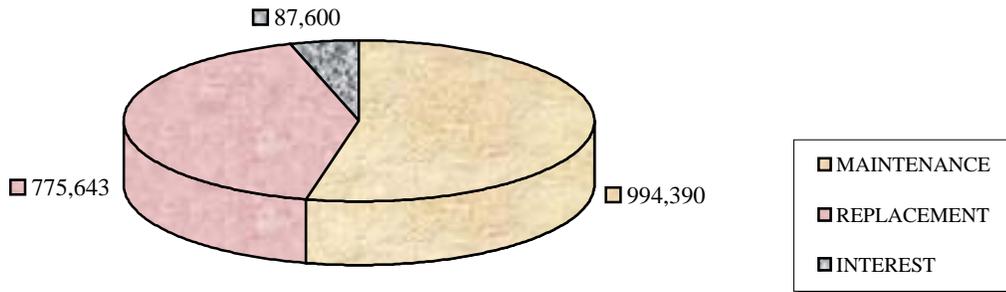
Mission Statement:

To account for the revenue and cost of providing vehicles of all types to City Departments and to provide for maintenance, fuel, lubrication and replacement for these vehicles.

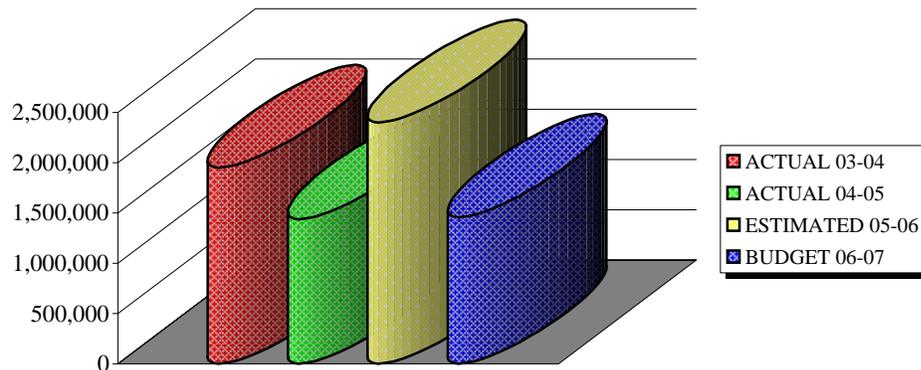
Organizational Chart:



2006-07 Projected Revenues:



Four Year Comparison of Expenses:



**City of La Porte
Motor Pool Fund (009 & 024) Summary**

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<i>Working Capital 9/30/05</i>	2,407,271	125,704	2,532,975
Plus Estimated 05-06 Revenues	846,949	1,034,238	1,881,187
Less Estimated 05-06 Expenses	1,376,392	1,021,259	2,397,651
<i>Equals Estimated Working Capital 9/30/06</i>	1,877,828	138,683	2,016,511
Plus 06-07 Revenues:			
Charges for Services	774,251	992,115	1,766,366
Interest	82,000	5,600	87,600
Total Revenues	856,251	997,715	1,853,966
<i>Equals Total Resources</i>	2,734,079	1,136,398	3,870,477
Less 06-07 Expenses:			
Purchase of Vehicles	432,390	-	432,390
Maintenance of Vehicles	-	1,024,764	1,024,764
Total Expenses	432,390	1,024,764	1,457,154
<i>Equals Estimated Working Capital 9/30/07</i>	2,301,689	111,634	2,413,323

	Estimated 2005-06	Projected 2006-07
Revenues	1,881,187	1,853,966
Expenses & Commitments	2,397,651	1,457,154
Revenues over Expenses	(516,464)	396,812

****In 2 years, \$1.6 million will be needed for 2 fire trucks.***

Non Working Capital Expenses:

 Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

City of La Porte
Vehicle Replacement Fund (009)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
408.01-28	Proceeds from Damage to Vehicles	10,729	-	5,950	-
408.01-29	Lease Fees	768,299	769,919	769,919	774,251
Charges for Services Subtotal		<u>779,028</u>	<u>769,919</u>	<u>775,869</u>	<u>774,251</u>
Miscellaneous:					
410.02-00	Sale of Vehicles	44,876	-	-	-
Miscellaneous Subtotal		<u>44,876</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	47,020	52,060	71,080	82,000
Interest Subtotal		<u>47,020</u>	<u>52,060</u>	<u>71,080</u>	<u>82,000</u>
Total Vehicle Replacement Revenues		870,924	821,979	846,949	856,251

City of La Porte
Vehicle Maintenance Fund (024)
Statement of Revenues

Object	Description	Actual 2004-05	Projected 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
408.01-30	Maintenance Fees	1,022,104	1,029,351	1,029,351	992,115
Charges for Services Subtotal		<u>1,022,104</u>	<u>1,029,351</u>	<u>1,029,351</u>	<u>992,115</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	10,000	-	-	-
Administrative Transfers Subtotal		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	3,184	-	4,887	5,600
Interest Subtotal		<u>3,184</u>	<u>-</u>	<u>4,887</u>	<u>5,600</u>
Total Vehicle Maintenance Revenues		1,035,288	1,029,351	1,034,238	997,715

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2006-07**

Account Number	Amount	Unit	Description
009-5059-522-8050	51,443	59-02	Ambulance
009-5253-521-8050	25,925	53-18	Police Patrol Unit
009-5253-521-8050	25,925	53-19	Police Patrol Unit
009-5253-521-8050	25,956	53-20	Police Patrol Unit
009-5253-521-8050	25,925	53-24	Police Patrol Unit
009-5253-521-8050	28,704	53-37	Mid-Size SUV
009-5256-521-8050	21,935	56-01	Police Patrol Unit
009-5256-521-8050	21,935	56-02	Police Patrol Unit
009-5256-521-8050	21,935	56-03	Police Patrol Unit
009-6049-551-8050	4,500	49-31	Debris Blower
009-6049-551-8050	4,000	49-60	Sod Cutter
009-6049-551-8050	22,500	49-78	Riding Greens Mower
009-6049-551-8050	6,000	49-91	Electric Club Car Truckster
009-7071-531-8050	11,500	71-05	15 Ft. Flexwing Mower
009-7071-531-8050	67,258	71-91	Six Yard Dump Truck*
009-7084-533-8050	14,040	84-18	Pickup
009-7085-533-8050	21,840	85-08	1 Ton Crew Truck
009-7086-532-8050	21,840	86-03	1 Ton Crew Truck
009-8080-552-8050	9,229	80-78	Tractor**
TOTAL	432,390		

*Downsize to Self-Propelled Compactor

**Downsize to Zero Turn Mower

**CITY OF LA PORTE
VEHICLE REPLACEMENT DIVISION
REVENUES FROM DIVISIONS**

Division	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Fire Prevention	4,027	1,464	1,464	1,596
Fire Suppression	100,123	119,964	119,964	153,780
Emergency Medical Services	33,508	43,920	43,920	34,632
Police Administration	5,809	4,836	4,836	3,588
Police Patrol	140,030	68,544	68,544	80,292
Criminal Investigation	8,047	11,616	11,616	14,268
Support Services	15,231	9,828	9,828	9,996
Emergency Management	-	-	-	2,664
Municipal Court	-	1,524	1,524	-
Purchasing	948	1,056	1,056	948
Public Works Administration	1,404	2,028	2,028	1,488
Streets	151,200	188,136	188,136	171,276
Residential Solidwaste	81,287	107,172	107,172	117,624
Parks Maintenance	46,236	21,408	21,408	29,256
Recreation	3,362	2,760	2,760	1,236
Special Services	13,060	14,388	14,388	15,672
Planning & Engineering	6,714	1,464	1,464	5,508
Inspection	4,323	-	-	2,076
Water Production	3,769	1,116	1,116	4,332
Water Distribution	18,722	11,784	11,784	13,692
Wastewater Collection	36,446	35,364	35,364	29,052
Wastewater Treatment	13,097	15,084	15,084	14,208
Utility Billing	5,468	3,312	3,312	1,548
Vehicle Maintenance Fund	5,200	2,532	2,532	2,604
Golf Course Maintenance	51,045	80,619	80,619	62,915
Golf Course Clubhouse	19,242	20,000	20,000	-
TOTAL	768,298	769,919	769,919	774,251

**CITY OF LA PORTE
VEHICLE MAINTENANCE DIVISION
REVENUES FROM DIVISIONS**

Division	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Fire Prevention	6,056	6,946	6,946	4,849
Fire Suppression	43,874	41,164	41,164	40,895
Emergency Medical Services	31,098	37,717	37,717	38,721
Police Administration	6,541	5,660	5,660	6,249
Police Patrol	153,980	152,410	152,410	143,834
Criminal Investigation	29,232	36,482	36,482	42,795
Support Services	22,410	21,097	21,097	21,273
Emergency Management	-	250	250	400
Municipal Court	2,095	2,341	2,341	-
Purchasing	2,964	3,293	3,293	2,900
Public Works Administration	2,376	1,647	1,647	1,100
Streets	240,833	247,239	247,239	242,323
Residential Solidwaste	229,998	224,550	224,550	215,601
Parks Maintenance	85,627	69,799	69,799	59,468
Recreation	945	1,003	1,003	1,375
Special Services	10,681	11,089	11,089	10,899
Planning & Engineering	6,363	5,557	5,557	5,449
Inspection	9,046	9,236	9,236	9,124
Water Production	8,535	11,629	11,629	13,324
Water Distribution	34,726	36,945	36,945	38,796
Wastewater Collection	57,442	67,355	67,355	63,343
Wastewater Treatment	20,647	19,656	19,656	17,698
Utility Billing	11,780	9,108	9,108	4,500
Management Information Services	460	720	720	925
Golf Course Maintenance	4,395	6,458	6,458	6,274
TOTAL	1,022,104	1,029,351	1,029,351	992,115

Motor Pool Fund FY 06-07

The Motor Pool Fund is used to account for the procurement and maintenance of vehicles and is funded through lease and maintenance fees charged to the operating divisions. The Motor Pool fund is the owner of all vehicles and charges lease fees to the operating divisions. The lease fee is based on the expected replacement cost of the vehicle less any salvage value and any lease payments paid to date. The resulting amount is divided by the expected remaining useful life of the vehicle. The maintenance fee is based on a four (4) year repair history of the vehicles in the operating division and is applied equally throughout the year.

The goal of the Vehicle Replacement Division is to provide funding for vehicles to be replaced upon completion of their useful lives.

Vehicle Maintenance Division

Goals:

- Provide quality maintenance of the City's fleet in a cost-effective, efficient manner
- Operate Motor Pool in a manner to ensure cost-effective life cycle and replacement of the City Fleet
- Monitor state and federal regulations concerning the City's compliance with the Clean Air Act

Objectives:

- Performing Life Cycle Cost Analyses of vehicles to ensure timely replacement of City's fleet
- Continue Preventive Maintenance Program on City's fleet
- Ensure City's fleet remains in compliance with the Clean Air Act

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Vehicles Repaired	1,801	1,816	1,808
Preventive Maintenance Performed	864	857	860
Specifications Prepared	17	13	15

Motor Pool Fund
FY 06-07

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	645,066	649,374	655,511	629,028	-3.13%
<i>Supplies</i>	193,808	223,883	217,187	214,816	-4.05%
<i>Services & Charges</i>	126,164	162,856	131,502	180,920	11.09%
<i>Capital Outlay</i>	-	17,000	17,059	-	-100.00%
Division Total	965,038	1,053,113	1,021,259	1,024,764	-2.69%

Scope of Services Summary

The Vehicle Maintenance Division is responsible for the preventive maintenance and appearance of the City fleet, assisting departments in the preparation of specifications for requested vehicles, preparing and distributing all cost and usage reports pertaining to vehicles, and submitting recommendations for replacing vehicles at the end of their useful life.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Equip. Services/Solid Waste Superintendent	-	0.50	0.50
Equip. Services Superintendent	1	-	-
Equip. Services Supervisor	1	1	1
Parts Manager	1	1	1
Senior Mechanic	4	4	4
Mechanic	2	2	2
Mechanic Assistant	3	3	3
Parts Assistant	1	1	1
Total	13	12.50	12.50

**City of La Porte, Texas
Vehicle Maintenance
Detail of Expenditures**

024-7074-534

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	468,197	463,332	465,099	444,808
1020 Overtime	3,646	3,000	4,500	4,000
1035 Longevity	7,416	7,064	6,796	7,536
1041 Tool Allowance	2,240	3,000	2,800	3,000
1060 FICA	35,818	34,858	36,446	34,834
1065 Retirement	60,405	59,688	61,438	59,447
1080 Insurance - Medical	66,950	78,000	78,000	75,000
1081 Insurance - Life	395	432	432	403
Personal Services Subtotal	645,066	649,374	655,511	629,028
Supplies:				
2001 Office Supplies	420	1,000	650	1,000
2003 Protective Clothing	44	100	50	100
2004 Gas and Oil	5,763	5,483	6,200	6,416
2005 Minor Tools	1,268	1,800	800	1,800
2006 Cleaning	12	-	7	-
2007 Chemical	5,852	6,500	3,500	6,500
2009 Medical	481	500	480	500
2015 Other Supplies	4,306	4,500	4,500	4,500
2030 Small Parts	1,586	2,000	1,500	2,000
2040 Vehicle Maintenance	169,181	200,000	198,000	190,000
2090 Machinery/Tools/Equipment	4,578	2,000	1,500	2,000
2091 Office Furniture/Equipment	319	-	-	-
Supplies Subtotal	193,808	223,883	217,187	214,816
Services & Charges:				
3001 Memberships & Subscriptions	537	600	571	600
3020 Training/Seminars	2,282	3,500	2,000	3,500
4001 Office Equipment	8,038	7,000	7,800	8,200
4002 Machinery/Tools/Equipment	2,871	5,000	2,500	5,000
4003 Radios and Base Stations	-	200	-	200
4019 Rental of Equipment	105	150	55	-
4020 Motor Pool Lease Fees	5,200	2,532	2,532	2,604
4021 VM: Outside Contracts	50,225	62,000	58,000	62,000
4060 Computer Lease Fees	6,224	4,870	4,870	10,007
4065 Computer Maintenance Fees	17,766	20,743	20,743	18,849
6001 Uniforms	4,823	5,900	5,850	5,900
7002 Natural Gas	3,088	3,500	673	3,500

Continued

City of La Porte, Texas
Vehicle Maintenance, Continued
Detail of Expenditures

024-7074-534

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
7003 Telephone	-	-	800	1,500
9014 Adm Transfer to Fund 014	25,005	21,508	21,508	21,638
9050 Contingency	-	7,845	2,500	7,845
9055 VM Contingency	-	7,155	1,100	7,155
9997 Req for Special Programs	-	10,353	-	22,422
Services & Charges Subtotal	<u>126,164</u>	<u>162,856</u>	<u>131,502</u>	<u>180,920</u>
Capital Outlay				
8021 Machinery/Tools/Equipment	-	17,000	17,059	-
Capital Outlay Subtotal	<u>-</u>	<u>17,000</u>	<u>17,059</u>	<u>-</u>
Division Total	965,038	1,053,113	1,021,259	1,024,764

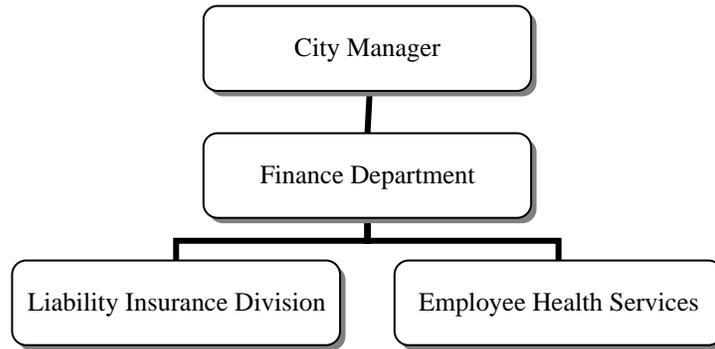
Insurance Fund

FY 06-07

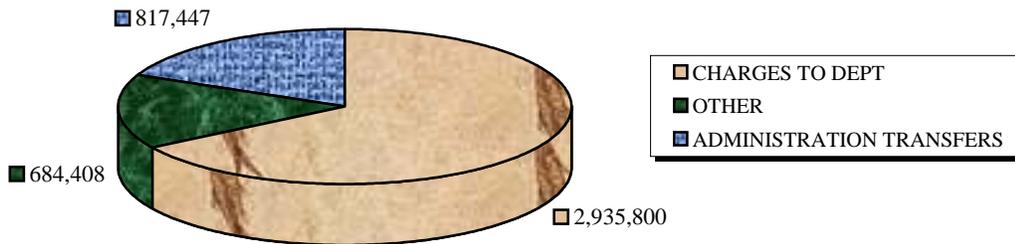
Mission Statement:

To account for the revenue and cost of providing health insurance to City employees and retirees.

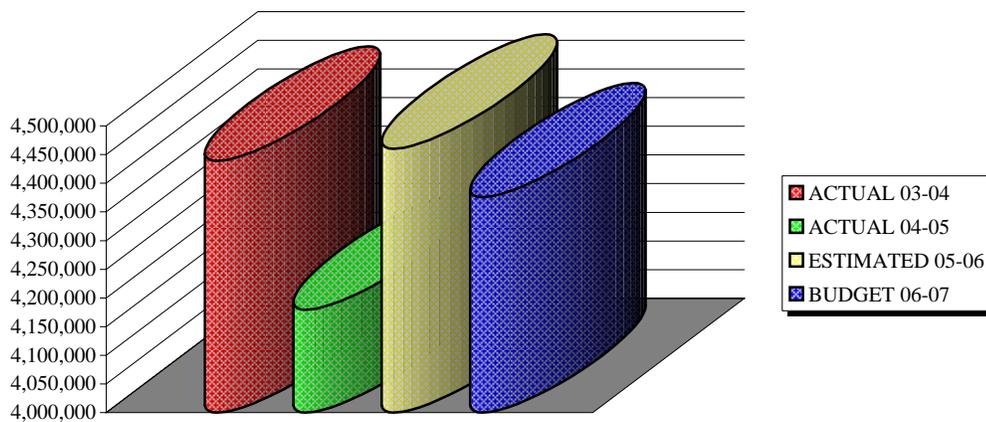
Organizational Chart:



2006-07 Projected Revenues:



Four Year Comparison of Expenses:



**City of La Porte
Insurance Fund (014) Summary**

	Liability Insurance	Employee Health Services	Fund Total
<i>Working Capital 9/30/05</i>	282,119	537,676	819,795
Plus Estimated 05-06 Revenues	870,797	3,617,471	4,488,268
Less Estimated 05-06 Expenses	842,861	3,617,278	4,460,139
<i>Equals Estimated Working Capital 9/30/06</i>	310,055	537,869	847,924
Plus 06-07 Revenues:			
Charges to Departments	-	2,976,165	2,976,165
Employee Contributions	-	506,007	506,007
Retiree Contributions	-	50,000	50,000
Administrative Transfers	817,447	83,401	900,848
Interest	22,500	22,500	45,000
Total Revenues	839,947	3,638,073	4,478,020
<i>Equals Total Resources</i>	1,150,002	4,175,942	5,325,944
Less 06-07 Expenses:			
Employee Health Services	-	3,551,698	3,551,698
Liability Insurance Division	824,393	-	824,393
Total Expenses	824,393	3,551,698	4,376,091
<i>Equals Estimated Working Capital 9/30/07</i>	325,609	624,244	949,853

<i>Liability Insurance Division</i>	Estimated 2005-06	Projected 2006-07
Revenues	870,797	839,947
Expenses	842,861	824,393
Revenues over Expenses	27,936	15,554
<i>Employee Health Services Division</i>	Estimated 2005-06	Projected 2006-07
Revenues	3,617,471	3,638,073
Expenses	3,617,278	3,551,698
Revenues over Expenses	193	86,375

Employee Health Services Division
 Targeted working capital - 90 to 120 days
 Estimated working capital - 64 days
 Goal: \$875,761
 1 Day = \$9,731

Liability Insurance Division
 Targeted working capital - 90 to 120 days
 Estimated working capital - 181 days
 Goal: \$203,275
 1 Day = \$2,259

City of La Porte
Insurance Fund (014)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Employee Health Services					
408.04-01	Charges to Departments	2,159,338	2,539,214	2,539,214	2,976,165
408.04-02	Employee Contributions	415,518	531,716	506,007	506,007
408.04-03	COBRA Contributions	88	-	-	-
408.04-04	Retiree Contributions	59,030	50,000	50,000	50,000
Employee Health Services Subtotal		<u>2,633,974</u>	<u>3,120,930</u>	<u>3,095,221</u>	<u>3,532,172</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	788,591	677,438	1,177,438	764,950
480.01-02	Transfer from Utility Fund	90,137	77,530	77,530	78,001
480.01-08	Transfer from Sylvan Beach Fund	4,204	3,616	3,616	3,638
480.01-10	Transfer from Airport Fund	980	843	843	848
480.01-16	Transfer from LPAWA Fund	2,465	2,120	2,120	2,133
480.01-23	Transfer from Computer Fund	801	689	689	693
480.01-24	Transfer from Vehicle Maintenance Fund	25,005	21,508	21,508	21,638
480.01-28	Transfer from Golf Course Fund	33,451	28,773	28,773	28,947
Administrative Transfers Subtotal		<u>945,634</u>	<u>812,517</u>	<u>1,312,517</u>	<u>900,848</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	-	36,030	36,030	-
Miscellaneous Revenue Subtotal		<u>-</u>	<u>36,030</u>	<u>36,030</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	22,508	18,000	44,500	45,000
Interest Subtotal		<u>22,508</u>	<u>18,000</u>	<u>44,500</u>	<u>45,000</u>
Total Insurance Fund		3,602,116	3,987,477	4,488,268	4,478,020

**CITY OF LA PORTE
INSURANCE FUND
REVENUES FROM DIVISIONS**

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Fire Prevention	15,450	18,000	18,000	20,700
Fire Suppression	72,100	84,000	84,000	96,600
Emergency Medical Services	97,850	114,000	114,000	137,100
Police Administration	30,975	36,000	36,000	41,400
Police Patrol	320,771	390,000	390,000	460,500
Criminal Investigation	89,267	114,000	114,000	124,200
Support Services	56,650	66,000	66,000	75,900
Administration	25,750	30,000	30,000	34,500
Emergency Management	5,150	6,000	6,000	12,900
Human Resources	12,875	18,000	18,000	17,250
Municipal Court	32,187	36,000	36,000	41,400
Purchasing	15,450	18,000	18,000	20,700
City Secretary	20,600	24,000	24,000	27,600
Legal	5,150	6,000	6,000	6,900
Accounting	48,925	72,000	72,000	67,350
Tax	20,600	24,000	24,000	27,600
General Fund Non-Departmental	206,000	240,000	240,000	315,900
Public Works Administration	20,638	24,000	24,000	27,600
Streets	144,200	168,000	168,000	193,200
Residential Solidwaste	113,300	132,000	132,000	154,350
Parks Maintenance	128,750	144,000	144,000	172,500
Recreation	41,200	48,000	48,000	48,300
Special Services	41,275	42,000	42,000	48,300
Parks Administration	32,520	30,000	30,000	36,570
Planning & Engineering	54,075	54,000	54,000	69,000
GIS Division	-	12,000	12,000	13,800
Inspections	48,925	54,000	54,000	74,100
Water Production	21,897	24,000	24,000	29,325
Water Distribution	60,522	72,000	72,000	81,075
Wastewater Collection	55,372	66,000	66,000	74,175
Wastewater Treatment	47,647	54,000	54,000	63,825
Utility Billing	54,075	72,000	72,000	69,000
Utility Fund Non-Departmental	20,600	24,000	24,000	47,850
Sylvan Beach Pavilion	19,055	24,000	24,000	25,530
Liability Insurance Division	6,437	6,000	6,000	8,625
Employee Health Services	1,288	1,538	1,538	1,725
Management Info Systems	20,600	24,000	24,000	27,600
Vehicle Maintenance	66,950	78,000	78,000	86,250
Golf Course Maintenance	46,250	54,000	54,000	50,100
Golf Course Clubhouse	20,600	24,000	24,000	27,600
Grant Fund	12,262	5,676	5,676	4,365
Hotel/Motel Fund	5,150	6,000	6,000	6,900
La Porte Development Corporation	-	-	-	6,000
TOTAL	2,159,338	2,539,214	2,539,214	2,976,165

Insurance Fund
FY 06-07

Liability Insurance Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	535,353	425,630	423,543	444,527	4.44%
<i>Supplies</i>	3	17,100	17,100	5,100	-70.18%
<i>Services & Charges</i>	298,209	374,717	402,218	374,766	0.01%
Division Total	833,565	817,447	842,861	824,393	0.85%

Scope of Services Summary

The Liability Insurance Division of the Employee Health Services Fund is used to account for the cost of providing liability insurance and worker's compensation to the employees of the City. It is administered by a third party and is funded with charges to the operating divisions based on their staffing levels.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Human Resources Manager	0.25	0.25	0.25
Safety/Loss Prevention Coordinator	1.00	1.00	1.00
Total	1.25	1.25	1.25

**City of La Porte, Texas
Liability Insurance
Detail of Expenditures**

014-6142-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	57,144	63,592	59,856	60,768
1035 Longevity	52	100	100	148
1060 FICA	4,359	4,844	4,566	4,628
1065 Retirement	7,231	8,139	7,741	7,869
1070 Workers Compensation	460,070	342,883	345,196	363,506
1080 Insurance - Medical	6,437	6,000	6,000	7,500
1081 Insurance - Life	60	72	84	108
Personal Services Subtotal	535,353	425,630	423,543	444,527
Supplies				
2050 Safety	3	100	100	5,100
2090 Machinery/Tools/Equipment	-	17,000	17,000	-
Supplies Subtotal	3	17,100	17,100	5,100
Services & Charges:				
3001 Memberships & Subscriptions	-	200	200	200
3020 Training/Seminars	-	1,000	1,000	1,500
3022 Employee Training	21,113	21,000	21,000	21,000
6007 Insurance	258,225	317,145	295,146	310,306
6022 Citizen Claims	-	-	-	30,000
6072 Safety Recognition Program	-	-	-	7,000
9997 Special Programs	18,871	33,872	33,872	3,260
9028 Admin Trans to Fund 028	-	-	51,000	-
9050 Contingency	-	1,500	-	1,500
Services & Charges Subtotal	298,209	374,717	402,218	374,766
Division Total	833,565	817,447	842,861	824,393

Insurance Fund
FY 06-07

Employee Health Services Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	14,982	24,351	19,418	19,356	-20.51%
<i>Services & Charges</i>	3,331,153	3,175,305	3,597,860	3,532,342	11.24%
Division Total	3,346,135	3,199,656	3,617,278	3,551,698	11.00%

Scope of Services Summary

The Employee Health Services division is used to account for the cost of providing medical insurance to full time employees of the City. It is administered by a third party and is funded with charges to the operating divisions based on their staffing levels.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Human Resources Manager	0.25	0.25	0.25
Total	0.25	0.25	0.25

**City of La Porte, Texas
Employee Health Services
Detail of Expenditures**

014-6144-515

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	11,383	18,928	14,809	14,764
1060 FICA	871	1,448	1,127	1,130
1065 Retirement	1,431	2,423	1,919	1,912
1080 Insurance - Medical	1,288	1,538	1,538	1,500
1081 Insurance - Life	9	14	25	50
Personal Services Subtotal	14,982	24,351	19,418	19,356
Services & Charges:				
5004 Consulting	-	20,000	20,000	20,000
5011 Claims Administration	140,002	135,000	135,000	135,000
6011 Claims Paid	2,992,671	2,700,000	3,231,360	3,093,600
6012 Re-insurance Premiums	198,480	250,000	211,500	213,000
9997 Special Programs	-	70,305	-	70,742
Services & Charges Subtotal	3,331,153	3,175,305	3,597,860	3,532,342
Division Total	3,346,135	3,199,656	3,617,278	3,551,698

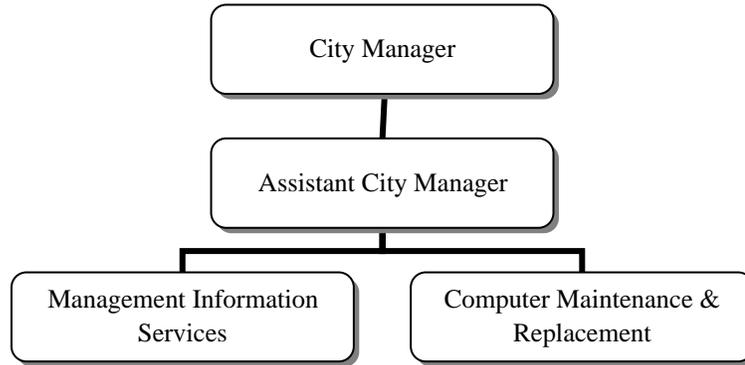
Technology Fund

FY 06-07

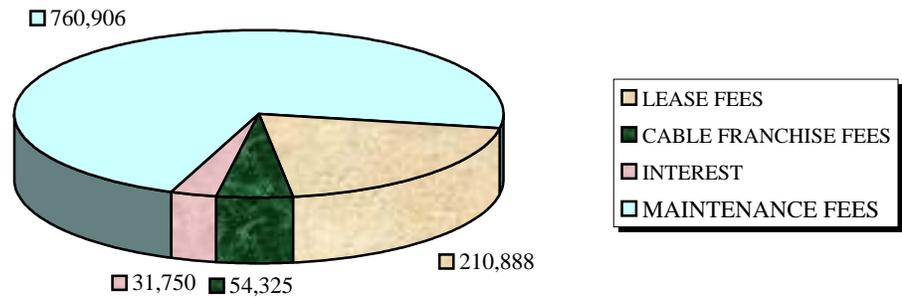
Mission Statement:

To account for revenue and cost of providing computers of all types to City Departments and to provide for maintenance, repair, and replacement for these computers.

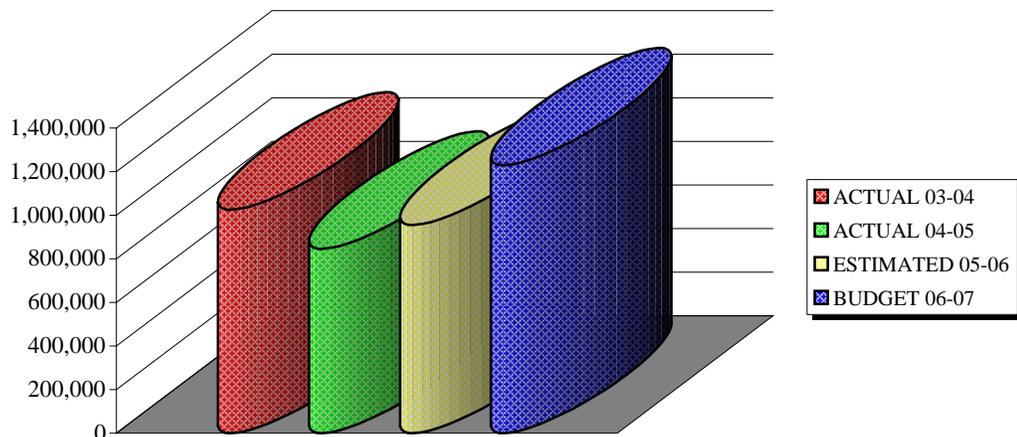
Organizational Chart:



2006-07 Projected Revenues:



Four Year Comparison of Expenses:



**City of La Porte
Technology Fund (023) Summary**

Working Capital 9/30/05		829,876
Plus Estimated 05-06 Revenues		995,739
Less Estimated 05-06 Expenses		955,839
Equals Estimated Working Capital 9/30/06		869,776
Plus 06-07 Revenues:		
Cable Franchise Fees	54,325	
Charges for Services	965,624	
Interest	31,750	
Total Revenues		1,051,699
Equals Total Resources		1,921,475
Less 06-07 Expenses:		
MIS/Computer Maintenance	892,388	
Communications	54,325	
Administration	5,000	
City Hall	-	
Police Department	6,000	
Networks and Printers	92,242	
Microcomputers	179,194	
Fiber Optics	60,000	
Total Expenses		1,289,149
Equals Estimated Working Capital 9/30/07		632,326

	Estimated 2005-06	Projected 2006-07
Revenues	995,739	1,051,699
Expenses	955,839	1,289,149
Revenues over Expenses	39,900	(237,450) *

**\$180,842 of expenditures are one time costs. Fiber Optics is estimated to be \$60,000 per year for a five year period ending in 2011.*

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

City of La Porte
Technology Fund (023)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Franchise Fees:					
402.04-00	Franchise/Cable TV	80,000	53,000	53,000	54,325
	Franchise Fees Subtotal	<u>80,000</u>	<u>53,000</u>	<u>53,000</u>	<u>54,325</u>
Charges for Services:					
408.01-29	Lease Fees	234,803	203,472	203,472	209,665
408.01-30	Maintenance Fees	671,215	711,700	711,700	755,959
	Charges for Services Subtotal	<u>906,018</u>	<u>915,172</u>	<u>915,172</u>	<u>965,624</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	4,000	-	-	-
	Administrative Transfers Subtotal	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	16,735	18,000	27,567	31,750
	Interest Subtotal	<u>16,735</u>	<u>18,000</u>	<u>27,567</u>	<u>31,750</u>
Total Computer Fund Revenues		1,006,753	986,172	995,739	1,051,699

**CITY OF LA PORTE
TECHNOLOGY FUND
LEASE FEES FROM DIVISIONS**

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Fire Prevention	3,147	2,271	2,271	1,560
Fire Suppression	8,928	6,712	6,712	4,600
Emergency Medical Services	3,450	3,356	3,356	2,820
Police Administration	8,866	6,760	6,760	5,117
Police Patrol	20,681	18,441	18,441	21,854
Criminal Investigation	17,512	14,110	14,110	12,989
Support Services	4,358	5,398	5,398	4,286
Administration	6,597	5,979	5,979	3,923
Emergency Management	1,725	1,371	1,371	2,200
Human Resources	5,548	4,739	4,739	2,500
Municipal Court	11,660	8,448	8,448	6,971
Purchasing	4,196	3,028	3,028	2,600
City Secretary	6,900	5,484	5,484	19,890
Legal	1,049	757	757	520
City Council	2,704	1,842	1,842	420
Accounting	11,842	9,764	9,764	7,800
Tax	5,245	3,785	3,785	2,920
Public Works Administration	5,245	3,785	3,785	2,600
Streets	3,147	2,271	2,271	1,560
Residential Solidwaste	2,098	1,514	1,514	1,040
Parks Maintenance	2,098	2,128	2,128	1,460
Recreation	4,499	3,499	3,499	2,500
Special Services	4,126	3,356	3,356	1,880
Parks Administration	6,970	4,542	4,542	3,120
Planning & Engineering	25,519	18,930	18,930	18,277
GIS Division	-	1,371	1,371	13,477
Inspections	7,343	6,527	6,527	4,680
Water Distribution	2,401	1,985	1,985	1,360
Wastewater Collection	1,725	1,371	1,371	940
Wastewater Treatment	1,725	1,371	1,371	940
Utility Billing	14,220	16,340	16,340	9,634
Sylvan Beach Pavilion	1,049	757	757	520
La Porte Area Water Authority	2,401	1,985	1,985	1,780
Management Info Systems	17,507	23,111	23,111	29,360
Vehicle Maintenance	6,224	4,870	4,870	10,007
Golf Course Club House	1,049	757	757	520
Downtown Revitalization	1,049	757	757	1,040
TOTAL	234,803	203,472	203,472	209,665

**CITY OF LA PORTE
TECHNOLOGY FUND
MAINTENANCE FEES FROM DIVISIONS**

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Fire Prevention	8,983	9,825	9,825	8,928
Fire Suppression	25,484	26,201	26,201	23,809
Emergency Medical Services	9,847	13,100	13,100	14,880
Police Administration	25,307	32,751	32,751	27,777
Police Patrol	59,032	81,878	81,878	105,156
Criminal Investigation	49,987	65,502	65,502	66,467
Support Services	12,440	21,834	21,834	22,817
Administration	18,830	22,926	22,926	20,833
Emergency Management	4,924	5,459	5,459	10,912
Human Resources	15,836	18,559	18,559	13,889
Municipal Court	33,281	37,118	37,118	39,682
Purchasing	11,977	13,100	13,100	14,881
City Secretary	19,696	21,834	21,834	20,833
Legal	2,994	3,275	3,275	2,976
City Council	7,719	6,550	6,550	1,997
Accounting	33,801	39,301	39,301	44,642
Tax	14,971	16,376	16,376	15,873
Public Works Administration	14,971	16,376	16,376	14,881
Streets	8,983	9,825	9,825	8,928
Residential Solidwaste	5,988	6,550	6,550	5,952
Parks Maintenance	5,988	8,734	8,734	7,936
Recreation	12,842	14,192	14,192	13,925
Special Services	11,777	13,100	13,100	9,920
Parks Administration	19,895	19,651	19,651	17,857
Planning & Engineering	72,841	39,301	39,301	32,737
GIS Division	-	5,459	5,459	8,928
Inspections	20,960	27,293	27,293	26,785
Water Production	1,000	1,000	1,000	-
Water Distribution	6,853	7,642	7,642	6,944
Wastewater Collection	4,924	5,459	5,459	4,960
Wastewater Treatment	4,924	5,459	5,459	4,960
Utility Billing	40,588	25,109	25,109	20,833
Sylvan Beach Pavilion	2,994	3,275	3,275	2,976
La Porte Area Water Authority	6,853	7,642	7,642	8,928
Management Info Systems	49,971	32,751	32,751	74,403
Golf Course Club House	2,994	3,275	3,275	2,976
Vehicle Maintenance	17,766	20,743	20,743	18,849
Hotel/Motel	2,994	3,275	3,275	5,929
TOTAL	671,215	711,700	711,700	755,959



**Technology Fund
FY 06-07**

Management Information Services Division

Goals:

- Improve performance of the network servers and system response time
- Improve remote user access to network resources
- Give City Outlook users the ability to access their Outlook information from anywhere in the world be using an Internet browser
- Improve the quality of programming on the City's Government Access Channel
- Provide the City with a Website that has a professional appearance and more interactive features

Objectives:

- Install new servers and operating system to increase the efficiency of the network and increase the productivity of the user
- Replace dial-up access with broadband connections and virtual private network to provide remote users with nearly the same capability as users on the local area networks
- Install Microsoft Outlook® Web Access on the Proxy server
- Install equipment that will allow scheduled programming of video sources on Channel 16
- Have the City's Internet site revamped by a professional Website designer and graphic artist

Performance Indicators:

	Actual 2004-05	Estimated 2005-06	Proposed 2006-07
Software Application Support	1,602	2000 ¹	2,500
Hardware Component Support	524	550	500 ²
Document Imaging	592	600	700
Channel 16 Support	240	450	700
Website Support	360	400	500

¹ The installation of Exchange, FaxMaker, additional network, security, and As/400 applications has increased the software administration and support.

² The upgrade schedule of the City's computers has reduced the demand for PC hardware component support.

Technology Fund
FY 06-07

MIS/Computer Maintenance Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	260,323	263,215	266,686	274,068	4.12%
<i>Supplies</i>	15,301	16,354	15,854	15,694	-4.04%
<i>Services & Charges</i>	472,449	537,877	538,427	656,951	22.14%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	748,073	817,446	820,967	946,713	15.81%

Scope of Services Summary

The Management Information Services Division utilizes a combination of mid-range computers to maintain data files on City operations. These are interconnected through a wide area network. The Division maintains all data processing equipment for the City. They also provide continuing software support for Microsoft Word, Excel, Access and Windows operating system. They assist Departments in the selection, installation, implementation and maintenance of computer hardware and software. This division also coordinates all authorized software applications being used in the City, whether they are on the IBM AS/400 or the decentralized personal computers that are active in a number of divisions. The MIS Division is also responsible for providing document imaging facilities for the City.

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
M.I.S. Manager	1.00	1.00	1.00
Computer System Administrator	1.00	1.00	1.00
Computer Support Specialist I	1.00	1.00	1.00
Assistant Computer Support Specialist	-	-	1.00
Multimedia Technician	1.00	1.00	1.00
Total	4.00	4.00	5.00

**City of La Porte, Texas
MIS/Computer Maintenance
Detail of Expenditures**

023-6066-519

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	192,984	190,819	194,268	197,769
1020 Overtime	5,145	6,500	6,500	6,500
1035 Longevity	1,400	1,636	1,636	1,828
1060 FICA	14,938	14,860	14,929	15,766
1065 Retirement	25,120	25,256	25,209	27,066
1080 Insurance - Medical	20,600	24,000	24,000	24,000
1081 Insurance - Life	136	144	144	139
1090 Other Benefits	-	-	-	1,000
Personal Services Subtotal	260,323	263,215	266,686	274,068
Supplies:				
2001 Office Supplies	576	900	900	900
2002 Postage	36	200	200	1,000
2004 Gas and Oil	189	154	154	194
2005 Minor Tools	47	100	100	100
2015 Other Supplies	2,531	6,000	6,000	6,000
2091 Office Furniture/Equipment	10	2,000	1,500	500
2093 Computer Equipment	11,912	7,000	7,000	7,000
Supplies Subtotal	15,301	16,354	15,854	15,694
Services & Charges:				
3001 Memberships & Subscriptions	866	935	935	1,235
3020 Training/Seminars	10,942	12,312	12,312	11,372
4030 VM: Fleet Maintenance	460	720	720	925
4050 Computer - Hardware	29,731	37,514	37,514	51,497
4055 Computer - Software	166,958	197,681	198,431	189,150
4060 Computer Lease Fees	17,507	23,111	23,111	29,360
4065 Computer Maintenance Fees	49,971	32,751	32,751	74,403
5004 Consulting	525	7,000	7,000	7,000
5007 Other Professional Services	2,101	3,600	3,600	3,600
6002 Printing/Reproduction	105	400	200	400
7001 Electrical	329	2,000	2,000	2,000
7003 Telephone	192,152	215,000	215,000	242,520
9014 Asm Transfer to Fund 014	801	689	689	693
9997 Request for Special Programs	-	4,164	4,164	8,365
9999 Request for New Position	-	-	-	34,431
Services & Charges Subtotal	472,449	537,877	538,427	656,951
Division Total	748,073	817,446	820,967	946,713



Technology Fund
FY 06-07

Computer Replacement Division

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
Supplies	83,530	92,616	88,323	181,775	96.27%
Services & Charges	14,306	28,199	28,199	21,000	-25.53%
Capital Outlay	-	18,350	18,350	79,661	334.12%
Division Total	<u>97,836</u>	<u>139,165</u>	<u>134,872</u>	<u>282,436</u>	102.95%

Scope of Services Summary

The Computer Maintenance and Replacement Fund is responsible for the preventive maintenance and repair of the City's computer system. Maintenance and Lease fees are collected from the various City Divisions and deposited into the Fund. In return, the Division receives repairs when machines break down and replacement when machines have reached the end of their useful life.

**City of La Porte, Texas
Computer Replacements
Detail of Expenditures**

023-0000-580

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies:				
2093 Computer Equipment	83,530	74,616	75,323	163,775
3022 Employee Training	-	18,000	13,000	18,000
Supplies Subtotal	<u>83,530</u>	<u>92,616</u>	<u>88,323</u>	<u>181,775</u>
Services & Charges:				
4050 Computer Hardware	-	-	-	2,500
4055 Computer Software	12,151	25,699	25,699	16,000
5007 Other Professional Services	2,155	2,500	2,500	2,500
Services & Charges Subtotal	<u>14,306</u>	<u>28,199</u>	<u>28,199</u>	<u>21,000</u>
Capital Outlay:				
8023 Computer Equipment	-	18,350	18,350	79,661
Capital Outlay Subtotal	<u>-</u>	<u>18,350</u>	<u>18,350</u>	<u>79,661</u>
Division Total	97,836	139,165	134,872	282,436

City of La Porte
General Capital Improvement Fund (015) Summary

<i>Beginning Fund Balance 9/30/05</i>		570,369
Plus Estimated 05-06 Revenues		
Transfer from General Fund	714,450	
Street & Alley Closing Fees	369,261	
Joint Partnership w/Fairmont Park East HOA - Pond to Park	35,000	
Other Income (Property Sale)	80,000	
Interest Income	30,809	
Total Revenues		1,229,520
Less Estimated 05-06 Expenditures and Commitments		
Project Costs - Original Projects	1,309,497	
Landscaping and Irrigation	150,000	
Portable Stage	50,000	
Total Expenditures and Commitments		1,509,497
<i>Estimated Fund Balance 9/30/06</i>		290,392
Plus 06-07 Revenues:		
Transfer from General Fund	210,000	
Interest Income	35,000	
Total Revenues		245,000
<i>Equals Total Resources</i>		535,392
Less 06-07 Expenditures:		
Project Costs	392,950	
Contingency	10,000	
Total Expenditures		402,950
<i>Ending Fund Balance 9/30/07</i>		132,442

	Estimated 2005-06	Projected 2006-07
Revenues	1,229,520	245,000
Expenditures & Commitments	1,509,497	402,950
Revenues over Expenditures	(279,977)	(157,950)

The General Capital Improvement Fund is used to fund projects that benefit the City's overall operation. Projects expected to be accomplished are listed on the following pages.

GENERAL CAPITAL IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
GEN675 Joint Ventures (A)	\$ 20,000
GEN709 Sidewalk Replacement (A)	50,000
GEN799 Whelen Tower Replacement (A)	40,000
GEN872 Concrete Street Restoration (A)	30,000
GEN878 Geographic Information Systems - Database Layer Development	15,000
GEN889 Parks to Standard Program - Replace Equipment @ Pfeiffer Park (A)	33,000
GEN876 Pond to Park - Phase II	75,000
GEN926 City Wheelchair Ramp and Infill Sidewalk Construction	50,000
GEN927 Library Roof Repair	24,150
GEN928 Command Bus	15,000
GEN929 EMS Phone System	11,000
GEN930 Laser Fiche	29,800
Contingency	<u>10,000</u>
TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS	\$ 402,950

DESCRIPTION OF PROJECTS

Joint Ventures (A) - Sporting Association / Civic Organization

Project Number: 015-9892-675
Fiscal Year 06-07 Funding: \$ 20,000

These funds will be earmarked for joint ventures with recognized youth sports programs and other organizations that wish to contribute toward improvements of City owned facilities. These funds will be combined with contributions from other groups or associations made to the City of La Porte sports facilities, parks, and beautification projects on City-owned properties

Annual Operating Impact:

None.

Sidewalk Replacement Program (A)

Project Number: 015-9892-709
Fiscal Year 06-07 Funding: \$ 50,000

These funds will be used to repair sidewalks located in various parts of the City. This is the eleventh year of a program designed to replace badly deteriorated sidewalks. The sidewalks to be improved will be selected using guidelines previously reviewed and approved by Council.

Annual Operating Impact:

None.

Whelen Tower Replacement (A)

Project Number: 015-9892-799
Fiscal Year 06-07 Funding: \$ 40,000

This project is an ongoing item to replace one original siren each year. The new upgrades are omni-directional and therefore do not have to rotate for everyone in their range to hear. One of the most frequent items to repair to the original units is the rotator unit. The Company is discontinuing parts for this unit, as it is no longer sold. We intend to replace one annually.

Annual Operating Impact:

None.

Concrete Street Restoration (A)

Project Number: 015-9892-872
Fiscal Year 06-07 Funding: \$ 30,000

The Concrete Restoration Project is designed to rehabilitate existing concrete streets that have experienced settlement and joint displacement. The process involves pumping material beneath sunken slabs, raising them to the original profile and elevation. This process will also be used to level sunken curb lines to reestablish drainage flow. This process now has several vendors, using similar techniques. It is anticipated that the Project will be an ongoing program.

Annual Operating Impact:

None.

Geographic Information Systems

Project Number: 015-9892-878
Fiscal Year 06-07 Funding: \$ 15,000

GIS staff will use in the creation/acquisition of new data layers as defined in “Chapter 3—Needs Assessment” of the City’s GIS Implementation Plan. The concentration of effort will be in GPS field data collection and obtaining newly available data from outside agencies.

Annual Operating Impact:

Operating impact will be minimal. Approximately \$2,000 will be included annually for additional training.

Parks to Standard Program (A)

Project Number: 015-9892-889
Fiscal Year 06-07 Funding: \$ 33,000

In 1998 the City of La Porte adopted a program of park playground equipment and park service equipment replacement. This program will continue for the upcoming fiscal year, replacing the playground and park service equipment at Pfeiffer Park that was installed approximately 20 years ago. This project will be completed by Force Account and should not require any engineering or design services.

Annual Operating Impact:

The project will not and an impact on the City’s operating costs, but will provide a safer environment for recreational activities at Pfeiffer Park.

Pond to Park - Phase II

Project Number: 015-9892-876
Fiscal Year 06-07 Funding: \$ 75,000

The City has negotiated with the Fairmont Park East Homeowner's Association (FPEHOA) to incorporate the 8-acre detention basin located on Driftwood into the City's park system. In FY 2003-04 City Council approved funding for design of the entire project and estimated budget for construction of Phase I improvements. Phase II improvements will include the parking lot as required by our agreement with the FPEHOA and other basic park improvements to bring the proposed park to standards. This request is the estimated cost of additional funding for potential enhancement to complete Phase II.

Annual Operating Impact:

None.

City Wheelchair Ramp and Infill Sidewalk Construction

Project Number: 015-9892-926
Fiscal Year 06-07 Funding: \$ 50,000

The installation of new wheelchair ramps on an as needed basis. To in-fill areas with new sidewalk to interconnect connect existing sidewalks, also to connect schools and public facilities with neighborhoods.

Annual Operating Impact:

None.

Library Roof Repair

Project Number: 015-9892-927
Fiscal Year 06-07 Funding: \$ 24,150

To develop a design method to repair roof hips, ridge caps and perforated metal ridge vents. Make repairs in accordance with the specifications developed by the roofing consultant.

Annual Operating Impact:

None.

Command Bus

Project Number: 015-9892-928
Fiscal Year 06-07 Funding: \$ 15,000

The command bus will be a mobile command center that will be equipped with radios, computers, work stations, mobile repeater for the fire department radio system, copy machine, cellular and satellite phones. This vehicle will allow us to manage long duration and large incidents from the incident scene and the mobile repeater system will allow us to operate our radios if the existing system is destroyed or out of service.

Annual Operating Impact:

Routine maintenance costs associated with the bus.

EMS Phone System

Project Number: 015-9892-929
Fiscal Year 06-07 Funding: \$ 11,000

This project is the implementation of a new phone system for EMS. The new system will interface with the current city hall phone system. The new system will allow phones to be forwarded and will allow voice messaging, so that EMS will no longer have a stand alone system.

Annual Operating Impact:

The new system will not have an affect on operations since the old system required maintenance as well. It will increase efficiency with both systems interfacing.

Laser Fiche

Project Number: 015-9892-930
Fiscal Year 06-07 Funding: \$ 29,800

This is the second phase for the laser fiche implementation. In fiscal year 2006, the City Secretary's Office completed the conversion. The \$29,800 will allow Planning and Engineering to convert their current records into document imaging allowing them to go to a paperless system.

Annual Operating Impact:

This conversion will reduce storage costs and increase efficiencies.



City of La Porte
Utility Capital Improvement Fund (003) Summary

<i>Beginning Fund Balance 9/30/05</i>	2,223,001
Plus Estimated 05-06 Revenues	3,050,730
Less Estimated 05-06 Expenditures and Commitments	3,551,579
<i>Estimated Fund Balance 9/30/06</i>	1,722,152
Plus 06-07 Revenues:	
Transfer from Utility Fund	400,000
Water Front Foot Fees	44,229
Sewer Front Fees	70,341
Interest Income	129,500
Total Revenues	644,070
<i>Equals Total Resources</i>	2,366,222
Less 06-07 Expenditures:	
Project Costs	1,080,000
Contingency	150,000
Total Expenses	1,230,000
<i>Ending Fund Balance 9/30/07</i>	1,136,222

	Estimated 2005-06	Projected 2006-07
Revenues	3,050,730	644,070
Expenditures & Commitments	3,551,579	1,230,000
Revenues over Expenditures	(500,849)	(585,930)

The Utility Capital Improvement Fund is used to fund projects that benefit the City Water and Wastewater system. Projects expected to be accomplished are listed on the following pages.

UTILITY CAPITAL IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
UTL725 Utility Oversizing/Participation (A)	25,000
UTL878 Geographic Information Systems - Database Layer Development	15,000
UTL880 Utility Equipment Replacement (A)	40,000
UTL898 In-house Waterline Replacement (A)	30,000
UTL907 Wastewater Treatment Plant Equipment Replacement (A)	60,000
UTL916 Elevated Water Storage Tank Recoating	85,000
UTL931 Replacement of Ground Storage Tank (#3)	75,000
UTL932 Design of Sens Utility Relocations	400,000
UTL933 Spenwick Water System/Upgrade (Phase I)	350,000
Contingency	150,000
TOTAL UTILITY CAPITAL IMPROVEMENT PROJECTS	\$ 1,230,000

Utility Oversizing/Participation (A)

Project Number: 003-9890-725
 Fiscal Year 06-07 Funding: \$ 25,000

Often the City experiences growth in locations that are not served by utilities. Gaps between new development and unserved areas create potential areas for City participation. City participation will stimulate development in these areas.

Annual Operating Impact:

There will be a slight increase in maintenance costs once these utilities are put in place, although the amount will not be known until the specific projects are identified.

Geographic Information Systems

Project Number: 015-9892-878
 Fiscal Year 06-07 Funding: \$ 15,000

GIS staff will use in the creation/acquisition of new data layers as defined in “Chapter 3—Needs Assessment” of the City’s GIS Implementation Plan. The concentration of effort will be in GPS field data collection and obtaining newly available data from outside agencies.

Annual Operating Impact:

Operating impact will be minimal. Approximately \$2,000 will be included annually for additional training.

Utility Equipment Replacement (A)

Project Number: 003-9890-880
Fiscal Year 06-07 Funding: \$ 40,000

Ongoing improvements to various utility facilities are as follows:

- Integrate CL2 gas detectors into SCADA System at water plants
- Replace chlorinator and scale at Water Plant # 9
- Replace fence at Fairmont Elevated Water Storage Tank
- Replace 4 submersible grinder pumps at WWTP

Annual Operating Impact:

No significant impact on operations. Once these improvements are made, there will be a slight decrease in maintenance costs.

In-house Waterline Replacement

Project Number: 003-9890-898
Fiscal Year 06-07 Funding: \$ 30,000

Numerous waterlines within the city, primarily serving residential services, are in need of replacement. These lines are typically old, undersized and of steel pipe construction. The lines to be replaced will be determined.

Annual Operating Impact:

No significant impact on operations. Once these improvements are made, there will be a slight decrease in maintenance costs.

WWTP Equipment Replacement

Project Number: 003-9890-907
Fiscal Year 06-07 Funding: \$ 60,000

Existing drive equipment for #1 & 2 clarifiers has reached the end of its design life (20+ years). Replacement of existing equipment is needed now, in advance of the proposed expansion of the Plant. Currently, the equipment is experiencing periodic failure, and replacement parts are difficult to find. Additionally, lead time for parts delivery is frequently measured in weeks and months. The Plant’s ability to treat is directly tied to the settlement of solids. No back-up are available. Equipment failure will result in reduced capacity, possibly below average daily flows.

A total of \$80,000 was budgeted in the FY 05-06 CIP to fund this Project. When bid, the cost for equipment and replacement was 50% higher than anticipated. The bids were rejected, and funds were unspent. An additional \$60,000 is requested, for a total project cost of \$140,000, to complete this project.

Annual Operating Impact:

With the replacement of the Waste Water Treatment Plant equipment, there will be a slight decrease in maintenance costs.

Elevated Water Storage Tank Recoating

Project Number: 003-9890-916
Fiscal Year 06-07 Funding: \$ 85,000

Bi-annual inspection of the City’s elevated water storage tanks was completed this year. While most tanks are in good condition, the exterior coating of the Fairmont tank is failing. The interior is in good condition, and the Engineer recommends that the exterior be recoated and the interior retouched. If performed within the next year, shrouding of the exterior will not be required, at significant cost savings.

Annual Operating Impact:

No impact on operations; however, cost savings will be realized if shrouding of the exterior is not required and monies from the cost savings can be allocated to another capital project.

Replacement of Ground Storage Tank #3

Project Number: 003-9890-931
Fiscal Year 06-07 Funding: \$ 75,000

Bi-annual inspection of the City’s ground water storage tanks was completed this year. One of the ground storage tanks at Water Well # 3, located on South 4th Street, was recommended for replacement due to age and condition.

Annual Operating Impact:

No significant impact on operations. Once the tank has been replaced, associated maintenance costs will decrease.

Design of Sens Road Utility Relocation

Project Number: 003-9890-932
Fiscal Year 06-07 Funding: \$ 400,000

The upcoming widening of Sens Road from Spencer Highway to North P Street will require the relocation of existing water distribution and wastewater collection lines. Preliminary Engineering has been completed. With the completion of the Bay Area Blvd. Trunk Sewer in FY 2004-05, the potential to eliminate lift stations in the eastern portion of Northwest La Porte will be incorporated in the relocation effort.

Phase I of the Project will complete final design of the Project. Phase II, scheduled for FY 2007-08 will fund the actual construction. The Project is necessary to relocate existing utilities to allow the Sens Road widening to occur.

Annual Operating Impact:

None. The design of the relocation will not have any impact. However, with the elimination of several lift stations in the eastern portion of Northwest La Porte, maintenance costs for those lift stations will be eliminated once the actual relocation takes place several years from now.

Spenwick Water System/Upgrade (Phase I)

Project Number: 003-9890-933

Fiscal Year 06-07 Funding: \$ 350,000

The water system serving the Spenwick area is two separate systems. Originally, Spenwick was served by small lines in the rear yards. The County constructed new, larger lines in the 80's, to improve pressures and fire protection, but the service connections were never changed to the new lines. Additionally, not all street were served by the new lines.

The original system is in poor shape, with numerous repairs performed on a regular basis. Additionally, because the services are on the old system, the residents experience substandard water quality and pressures. This Project will reroute all service connections to the new, larger waterline in front of the residences. Once complete, the original water system will be abandoned.

Phase I will install new waterlines on all streets, including Bayer, Hillsdale, Montgomery, Catlett, Belfast and Creel Court. Phase II will reroute the services to the front of the residences.

Annual Operating Impact:

Since the old system required numerous repairs, maintenance costs will decrease.



City of La Porte
Transportation & Other Infrastructure Fund (005) Summary

<i>Beginning Fund Balance 9/30/05</i>	1,071,281
Plus Estimated 05-06 Revenues	36,188
Less Estimated Expenditures and Commitments	
Widen Fairmont Pkwy to 6 Lanes*	449,650
	449,650
<i>Estimated Fund Balance 9/30/06</i>	657,819
Plus 06-07 Revenues:	
Interest Income	41,500
Total Revenues	41,500
<i>Equals Total Resources</i>	699,319
Less 06-07 Expenditures:	
Project Costs	-
Contingency	-
	-
<i>Ending Fund Balance 9/30/07</i>	699,319

	Estimated 2005-06	Projected 2006-07
Revenues	36,188	41,500
Expenditures & Commitments	449,650	-
Revenues over Expenditures	(413,462)	41,500

*Old Estimate from 1999/2000

The Transportation & Other Infrastructure Fund is used to prepare for future improvements involving mobility within the City. The scope of the fund is not limited to transportation issues only, but includes other major City wide infrastructure ventures.



**City of La Porte
Sewer Rehabilitation Fund (018) Summary**

<i>Beginning Fund Balance 9/30/05</i>		231,024
Plus Estimated 05-06 Revenues		313,019
Less Estimated 05-06 Expenditures and Commitments		262,643
<i>Transfer Balance Back to Utility Fund</i>		250,000
<i>Estimated Fund Balance 9/30/06</i>		31,400
Plus 06-07 Revenues:		
Transfer from Utility Fund	300,000	
Interest Income	15,000	
Total Revenues		315,000
<i>Equals Total Resources</i>		346,400
Less 06-07 Expenditures:		
Project Costs	300,000	
Contingency	30,000	
Total Expenditures		330,000
<i>Ending Fund Balance 9/30/07</i>		16,400

	Estimated 2005-06	Projected 2006-07
Revenues	313,019	315,000
Expenditures & Commitments	262,643	330,000
Revenues over Expenditures	50,376	(15,000)

The Sewer Rehabilitation Capital Improvement Fund is used to fund projects that specifically relate to the Sewage Collection System. Past Projects include emphasis on inflow and infiltration into the collection system.

SEWER REHABILITATION FUND PROJECT SUMMARY

PROJECT NAME	COST
Sanitary Sewer Rehabilitation	\$ 300,000
Contingency	<u>30,000</u>
TOTAL SEWER REHABILITATION FUND PROJECTS	\$ 330,000

Sanitary Sewer Rehabilitation

Project Number: 018-9881-669
 Fiscal Year 06-07 Funding: \$ 300,000

In May of 1993, the City filed a proposed schedule with the EPA for the investigation and rehabilitation of the sanitary sewer system. The City, through the use of in-house and contract labor, has been systematically working through the system to identify and correct sources of inflow, as well as repair structurally inadequate collection facilities.

Work planned for the year, utilizing contract and force-account labor, includes the following:

1. Rehabilitate 3000 feet on the 9800 to 10000 Block of Cardinal, Sparrow and Wren in Northwest La Porte.

In-house Forces

2. Rehabilitate 300 vertical feet of manholes.
3. Rehabilitate 600 feet on Green Leaf Ave. in BayMud area.
4. Various point repairs, manhole rehabilitation throughout the city and smoke testing SELP and

Additional work may be identified and accomplished through contract or force account. Addition or replacement of minor equipment may be purchased as needed to carry out the program.

Annual Operating Impact:

Once the lines are replaced, maintenance costs associated with those lines will decrease.

**City of La Porte
Airport Fund (010) Summary**

Working Capital 9/30/05		304,556
Plus Estimated 05-06 Revenues		43,362
Less Estimated 05-06 Expenses		10,043
Equals Estimated Working Capital 9/30/06		337,875
Plus 06-07 Revenues:		
Charges for Services	32,728	
Interest Income	12,500	
Total Revenues		45,228
Equals Total Resources		383,103
Less 06-07 Expenses:		
Airport Operations	30,248	
Grant Match for Airport Improvement Project	160,000	
Total Expenses		190,248
Equals Estimated Working Capital 9/30/07		192,855

	Estimated 2005-06	Projected 2006-07	
Revenues	43,362	45,228	
Expenses & Commitments	10,043	190,248	
Revenues over Expenses	33,319	(145,020)*	

Targeted working capital - 90 to 120 days

Estimated working capital - 370 days

Goal: \$46,910

1 Day = \$521

***Airport Grant Match - \$160,000**

AIRPORT FUND PROJECT SUMMARY

PROJECT NAME	COST
Airport Improvements	\$ <u>160,000</u>
TOTAL AIRPORT CAPITAL IMPROVEMENT PROJECTS	\$ 160,000

Airport Improvement Project

Project Number: 010-9891-825

Fiscal Year 06-07 Funding: \$ 160,000

Phase II Improvements are planned at the La Porte Municipal Airport. Included are taxiway and aircraft parking ramp reconstruction and rehabilitation, additional lighting improvements, and additional fencing and gate improvements to enhance security at the Airport. The FAA, through TxDOT Aviation Division, will fund 90% of the costs. The City's 10% matching share totals \$160,000.

Annual Operating Impact:

None.

City of La Porte
1998 General Obligation Bond Fund (040) Summary

<i>Beginning Fund Balance 9/30/05</i>		1,179,600
Plus Estimated 05-06 Revenues		25,000
Less Estimated 05-06 Expenditures and Commitments		
F101 Watershed Land Acquisition		
F216 Watershed Study Design	1,204,600 *	
		1,204,600
<i>Estimated Fund Balance 9/30/06</i>		-
Plus 06-07 Revenues:		
Interest Income	6,000	
		6,000
Total Revenues		6,000
<i>Equals Total Resources</i>		6,000
Less 06-07 Expenditures:		
Contingency/Reserved for Drainage Improvements	6,000	
		6,000
Total Expenditures		6,000
<i>Ending Fund Balance 9/30/07</i>		-

	Estimated 2005-06	Projected 2006-07
Revenues	25,000	6,000
Expenditures & Commitments	1,204,600	6,000
Revenues over Expenditures	(1,179,600)	-

*Insufficient to complete project. Balance will be included in May 2007 election.

1998 General Obligation Bonds issued for Street and Drainage Improvements.



City of La Porte
2000 General Obligation Fund (41) Summary

<i>Beginning Fund Balance 9/30/05</i>		1,211,230
Plus Estimated 05-06 Revenues		
Transfer from General Fund		500,000
Interest Income		30,000
		30,000
Less Estimated Expenditures and Commitments		
Fire Station #3		1,566,623
		1,566,623
<i>Estimated Fund Balance 9/30/06</i>		174,607
Plus 06-07 Revenues:		
Interest Income		-
		-
Total Revenues		-
<i>Equals Total Resources</i>		174,607
Less 06-07 Expenditures:		
Projects Costs - Initiate Design of Training Facility	120,000	
Reserve for Potential Arbitrage Rebate	20,000	
Contingency	30,000	
		30,000
Total Expenditures		170,000
<i>Ending Fund Balance 9/30/07</i>		4,607

	Estimated 2005-06	Projected 2006-07
Revenues	530,000	-
Expenditures & Commitments	1,566,623	170,000
Revenues over Expenditures	(1,036,623)	(170,000)

2000 General Obligation Bonds issued for City Hall Expansion, Fire Station #4, Fire Station #3 and San Jacinto Swimming Pool.

SERIES 2000 GENERAL OBLIGATION BONDS FUND SUMMARY

Project Name	Cost
Initiate Design of Training Facility	\$ 120,000
Contingency	<u>30,000</u>
TOTAL 2000 GENERAL OBLIGATION BONDS PROJECTS	\$ 150,000

Training Facility - Initiate Design

Project Number: 041-9892-934

Fiscal Year 06-07 Funding:

Renovation of old EMS Station into a classroom for the training facility.

Annual Operating Impact:

None.

City of La Porte
2002 General Obligation Fund (43) Summary

<i>Beginning Fund Balance 9/30/05</i>	1,364,500
Plus Estimated 05-06 Revenues	
Transfer from General Fund	153,915
Interest Income	96,000
Less Estimated Expenditures and Commitments	
Fire Station #2	517,476
EMS Remodel	1,120,560
<i>Estimated Fund Balance 9/30/06</i>	(23,621)
Plus 06-07 Revenues:	
Interest Income	24,000
Total Revenues	24,000
<i>Equals Total Resources</i>	379
Less 06-07 Expenditures:	
Projects Costs	-
Total Expenditures	-
<i>Ending Fund Balance 9/30/07</i>	379

	Estimated 2005-06	Projected 2006-07
Revenues	96,000	24,000
Expenditures & Commitments	1,638,036	-
Revenues over Expenditures	(1,542,036)	24,000

2002 General Obligation Bonds issued for the Wastewater Treatment Plant Improvements and Fire Station #2 Relocation and Renovations.



City of La Porte
2004 Certificates of Obligation Fund (044) Summary

Working Capital 9/30/05		1,564,838
Plus 05-06 Revenues:		23,700
Less 05-06 Expenditures		
Bay Area Boulevard	284,724	
Canada Road Paving & Drainage	12,107	
Police Headquarters (Land Improvements)	23,626	
Total Expenditures		320,457
Equals Estimated Working Capital 9/30/06		1,268,081
Plus 06-07 Revenues:		
Interest Income	50,000	
		50,000
Equals Total Resources		1,318,081
Less 06-07 Expenditures:		
Projects Costs	-	
Total Expenditures		-
Ending Fund Balance 9/30/07		1,318,081

	Estimated 2005-06	Projected 2006-07
Revenues	23,700	50,000
Expenditures & Commitments	320,457	-
Revenues over Expenditures	(296,757)	50,000

2004 Certificates of Obligation Bonds issued for Bay Area Boulevard, Canada Road Paving and Drainage, and the Land Acquisition for the Police Headquarters.



City of La Porte
2005 Certificates of Obligation Bond Fund (45) Summary

Working Capital 9/30/05		1,760,752
Plus 05-06 Revenues:		
Interest Income		50,000
Less 05-06 Expenditures		
Fire Truck	750,000	
Bayshore Water/Sewer Replacement	258,299	
Total Expenditures		1,008,299
Equals Estimated Working Capital 9/30/06		802,453
Plus 06-07 Revenues:		
Interest Income	20,000	20,000
Equals Total Resources		822,453
Less 06-07 Expenditures:		
Lift Station #8 Renovation	225,000	
Lift Station #32 Renovation	200,000	
Design of Aeration Improvements (36%)	130,000	
Contingency - Water/Sewer Projects	120,000	
Total Expenditures		675,000
Ending Fund Balance 9/30/07		147,453
	Estimated	Projected
	2005-06	2006-07
Revenues	50,000	20,000
Expenditures & Commitments	1,008,299	675,000
Revenues over Expenditures	(958,299)	(655,000)

2005 Certificates of Obligation Bonds issued for the purchase of a fire truck, Bayshore Water/Sewer Replacement and Various Other Water/Sewer Capital Projects.

2005 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
Lift Station Renovation (#8)	\$ 225,000
Lift Station Renovation (#32)	200,000
Design of Aeration Improvements (36%)	130,000
Contingency	<u>120,000</u>
TOTAL 2005 CERTIFICATES OF OBLIGATION PROJECTS	\$ 675,000

Lift Station Renovation (#8)

Project Number: GEN935
 Fiscal Year 06-07 Funding: \$ 225,000

This Project involves the rehabilitation of Lift Station # 8 (Creekmont) as recommended by an engineering evaluation. The renovation will include rehabilitation of the existing wet well, and the replacement of the existing pumps, motor control center and fencing.

Annual Operating Impact:

Once the renovation is complete and the older pumps and motors are replaced, the cost to maintain the lift station will decrease.

Lift Station Renovation (#32)

Project Number: GEN936
 Fiscal Year 06-07 Funding: \$ 200,000

This Project involves the rehabilitation of Lift Station # 32 (Spenwick) as recommended by an engineering evaluation. The renovation will include rehabilitation of the existing wet well, and the replacement of the existing pumps, and motor control center.

Annual Operating Impact:

Once the renovation is complete and the older pumps and motors are replaced, the cost to maintain the lift station will decrease.

Design of Aeration Improvements

Project Number: GEN937
 Fiscal Year 06-07 Funding: \$ 130,000

The Wastewater Treatment Plant has been evaluated for future needs, with approximately \$6M in improvements identified, including engineering. This Project was identified for a future funding through borrowing. Engineering costs of \$360,000 is needed to begin design to allow bidding and construction to begin upon acquisition of funding. (\$130,000 in Fund 045 and \$230,000 in Fund 047)

Annual Operating Impact:

Operational costs will increase as a result of the expansion of the Waste Water Treatment Plant.

City of La Porte
2005 General Obligation Bond Fund (46) Summary

Working Capital 9/30/05		7,649,547
Plus 05-06 Revenues:		
Transfer from Fund 047 - 2006 Certificates of Obligation		2,800,000
Interest Income		200,000
		2,800,000
Less 05-06 Expenditures		
Police Facility	10,191,600	
	10,191,600	
Total Expenditures		10,191,600
Equals Estimated Working Capital 9/30/05		457,947
Plus 06-07 Revenues:		
Interest Income	50,000	
	50,000	50,000
Equals Total Resources		507,947
Less 06-07 Expenditures:		
Projects Costs	439,400	
Contingency	20,000	
	459,400	
Total Expenditures		459,400
Ending Fund Balance 9/30/07		48,547

	Estimated 2005-06	Projected 2006-07
Revenues	3,000,000	50,000
Expenditures & Commitments	10,191,600	459,400
Revenues over Expenditures	(7,191,600)	(409,400)

2005 General Obligation Bonds issued for the Police Facility.

2005 GENERAL OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
Police Facility - Equipment	\$ 217,000
EOC - Technology and Equipment	222,400
Contingency	<u>20,000</u>
TOTAL 2005 GENERAL OBLIGATION PROJECTS	\$ 459,400

Police Facility

Project Number: GEN904
 Fiscal Year 06-07 Funding: \$ 217,000

This project is for equipment and furniture associated with the move to new police facility.

Annual Operating Impact:

There will not be any annual operational costs associated with this project upon its completion. It is a one time project. Although upon completion of the building in June 2007, operational costs associated with the new building will increase by approximately \$123,000 for the remaining four months of 2007. These costs are projected to increase to approximately \$285,260 in Fiscal Year 2008.

EOC

Project Number: GEN938
 Fiscal Year 06-07 Funding: \$ 222,400

Equipment will be for audio visual displays, computers, software technology, mapping programs and camera systems. This equipment will also be a stand alone system that will be able to stay operational if the City system is down.

Annual Operating Impact:

Once in place, equipment will require annual maintenance agreements, but cost will not be significant.

City of La Porte
2006 Certificates of Obligation Bond Fund (47) Summary

Working Capital 9/30/05		-
Plus 05-06 Revenues:		
Bond Proceeds	5,800,000	
Interest Income	61,903	
Total Revenues	5,861,903	5,861,903
Less 05-06 Expenditures & Commitments		
Sports Complex (Appropriated)	2,000,000	
TIRZ Trunk Sewer	900,000	
Transfer to Fund 46 for Police Facility	2,800,000	
Total Expenditures & Commitments	5,700,000	5,700,000
Working Capital 9/30/06		161,903
Plus 06-07 Revenues:		
Interest Income	100,000	
	100,000	100,000
Equals Total Resources		261,903
Less 06-07 Expenditures:		
Design of Aeration Improvements (64%)	230,000	
Contingency	30,000	
Total Expenditures	260,000	260,000
Ending Fund Balance 9/30/07		1,903

	Estimated 2005-06	Projected 2006-07
Revenues	5,861,903	100,000
Expenditures & Commitments	5,700,000	260,000
Revenues over Expenditures	161,903	(160,000)

2006 Certificates of Obligation Bonds issued for the Sports Complex, TIRZ Trunk Sewer, Police Facility and Various Water/Sewer Projects.

2006 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
Design of Aeration Improvements	\$ 230,000
Contingency	<u>30,000</u>
TOTAL 2006 CERTIFICATES OF OBLIGATION PROJECTS	\$ 260,000

Design of Aeration Improvements

Project Number: GEN937
Fiscal Year 06-07 Funding: \$ 230,000

The Wastewater Treatment Plant has been evaluated for future needs, with approximately \$6M in improvements identified, including engineering. This Project was identified for a future funding through borrowing. Engineering costs of \$360,000 is needed to begin design to allow bidding and construction to begin upon acquisition of funding. (\$130,000 in Fund 045 and \$230,000 in Fund 047)

Annual Operating Impact:

Operational costs will increase as a result of the expansion of the Waste Water Treatment Plant.

**City of La Porte
2006 General Obligation Bond Fund (48) Summary**

Working Capital 9/30/05		-
Plus 05-06 Revenues:		
Bond Proceeds	1,200,000	
Interest Income	4,000	
Total Revenues	1,204,000	1,204,000
Less 05-06 Expenditures		
Park Improvements - Park on Canada Road	1,200,000	
Total Expenditures & Commitments	1,200,000	1,200,000
Working Capital 9/30/06		4,000
Plus 06-07 Revenues:		
Interest Income	12,000	
	12,000	12,000
Equals Total Resources		16,000
Less 06-07 Expenditures:		
Projects Costs	-	
Total Expenditures	-	-
Ending Fund Balance 9/30/07		16,000

	Estimated 2005-06	Projected 2006-07
Revenues	1,204,000	12,000
Expenditures & Commitments	1,200,000	-
Revenues over Expenditures	4,000	12,000

2006 General Obligation Bonds issued for Park Improvements for the Park on Canada Road.



**City of La Porte
General Debt Service Fund (004) Summary**

<i>Beginning Fund Balance 9/30/05</i>		1,704,632
Plus Estimated 05-06 Revenues		2,419,439
Less Estimated 05-06 Expenditures		2,421,752
<i>Estimated Fund Balance 9/30/06</i>		1,702,319
Plus 06-07 Revenues:		
General Property Taxes - Current	1,705,232	
General Property Taxes - Delinquent	35,000	
Transfer from Section 4B	732,180	
Transfer from Utility Fund	135,668	
Interest Income	89,500	
Total Revenues		2,697,580
<i>Equals Total Resources</i>		4,399,899
Less 06-07 Expenditures:		
1998 General Obligation Bonds	193,594	
2000 Certificates of Obligation	273,344	
2000 General Obligation Bonds	259,050	
2002 General Obligation Bonds	492,683	
2004 Certificates of Obligation	473,130	
2005 Certificates of Obligation	131,453	
2005 General Obligation Bonds	564,333	
2006 Certificates of Obligation	342,180	
2006 General Obligation Bonds	68,527	
Total Expenditures		2,798,294
<i>Ending Fund Balance 9/30/07</i>		1,601,605

	Estimated 2005-06	Projected 2006-07
Revenues	2,419,439	2,697,580
Expenditures	2,421,752	2,798,294
Revenues over Expenditures	(2,313)	(100,714)

City of La Porte
Utility Debt Service Fund (007) Summary

<i>Beginning Fund Balance 9/30/05</i>	3,183,359
Less Reclassification of designation of Fund Balance	2,231,799
Plus Estimated 05-06 Revenues	452,692
Less Estimated 05-06 Expenditures	292,712
<i>Estimated Fund Balance 9/30/06</i>	1,111,540
Plus 06-07 Revenues:	
Interest Income	50,000
Total Revenues	50,000
<i>Equals Total Resources</i>	1,161,540
Less 06-07 Expenditures:	
1998 Revenue Bonds	138,562
2006 Private Placement Bonds	355,766
Total Expenditures	494,328
<i>Ending Fund Balance 9/30/07</i>	667,212

	Estimated 2005-06	Projected 2006-07
Revenues	452,692	50,000
Expenditures	292,712	494,328
Revenues over Expenditures	159,980	(444,328)

City of La Porte
La Porte Area Water Authority Debt Service Fund (017) Summary

<i>Beginning Fund Balance 9/30/05</i>		-
Plus Estimated 05-06 Revenues		771,719
Less Estimated 05-06 Expenditures		771,719
		771,719
<i>Estimated Fund Balance 9/30/06</i>		-
Plus 06-07 Revenues:		
Billings to Cities	760,700	
Total Revenues	760,700	760,700
<i>Equals Total Resources</i>		760,700
Less 06-07 Expenditures:		
1999 Refunding Bonds	760,700	
Total Expenditures	760,700	760,700
<i>Ending Fund Balance 9/30/07</i>		-

	Estimated 2005-06	Projected 2006-07	
Revenues	771,719	760,700	
Expenditures	771,719	760,700	
Revenues over Expenditures	-	-	



Long Range Service Plan
For the
General Debt Service Fund
Utility Debt Service Fund
and the
La Porte Area Water Authority Debt Service Fund

Prepared August 21, 2006

City of La Porte, Texas

Debra Feazelle
City Manager

Michael Dolby
Interim Director of Finance

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Note to the Reader

This report contains the long range (next eight years) forecast of the activities of the Debt Service Funds of the City of La Porte. The City currently has three major categories of Debt Service Funds. They are:

General Debt Service Fund - used to account for debts, primarily General Obligation Bonds, which are backed by the full faith and credit of the City of La Porte. In 1999, the voters approved a Section 4B ½ Cent Sales Tax. The City has issued Certificates of Obligations to fund approved projects and retire the debt using the proceeds of the sales tax.

Utility Debt Service Fund - used to account for debts, primarily Revenue Bonds that are backed by the revenues of the City of La Porte Water/ Wastewater operation.

La Porte Area Water Authority Debt Service Fund - used to account for debts issued by the La Porte Area Water Authority in its mission to provide surface water to the City. The City is responsible for approximately 85.6% of the debt and it is funded from the Utility Fund.

A summary of existing debt payments for the next eight years is:

Year	<u>General</u>	<u>Utility</u>	<u>Authority</u>	<u>Total</u>
2006-07	2,798,292	494,328	760,700	4,053,320
2007-08	2,910,739	479,105	758,531	4,148,375
2008-09	2,871,258	463,850	750,069	4,085,177
2009-10	2,853,089	326,314	740,456	3,919,859
2010-11	2,844,675	316,496	735,513	3,896,684
2011-12	2,813,654	306,379	736,163	3,856,196
2012-13	2,790,907	296,861	741,288	3,829,056
2013-14	1,252,444	287,044	735,713	2,275,201
2014-15	1,257,602	277,226	734,600	2,269,428

A summary of existing and potential debt payments for the next eight years is:

Year	<u>General</u>	<u>Utility</u>	<u>Authority</u>	<u>Total</u>
2006-07	2,798,292	494,328	760,700	4,053,320
2007-08	2,910,739	479,105	758,531	4,148,375
2008-09	2,871,258	661,350	750,069	4,282,677
2009-10	2,853,089	1,205,189	740,456	4,798,734
2010-11	2,844,675	1,173,121	735,513	4,753,309
2011-12	2,813,654	1,141,054	736,163	4,690,871
2012-13	2,790,907	1,108,986	741,288	4,641,181
2013-14	1,252,444	1,076,919	735,713	3,065,076
2014-15	1,257,602	1,044,851	734,600	3,037,053



General Debt Service Fund

GENERAL DEBT SERVICE FUND

This fund accounts for General Obligation Bond Debt which are primarily funded from Tax Revenues and for Certificates of Obligations which are primarily funded from Sales Tax Revenues.

The following pages outline a financial plan for the servicing and retirement of General Debt for the City of La Porte for the next eight fiscal years.

In discussions relating to the Debt Service Fund, the terms Fund Balance and Working Capital are construed to have the same meaning, which is, funds available to retire debt.

The Debt Service Fund is to maintain a minimum Working Capital Balance of 60 days of debt requirements. This cushion is desired in the event a problem exists with the tax roll that requires a late mailing of tax bills.

The assumptions included in the projection are:

1. A tax rate for all years is 9.9 cents per \$100 valuation,
2. Interest will be earned at an average rate of 4%,
3. The estimated taxable value of the City will increase by 3% each year,

Note: As of August 1, 2002, the balance of the 1985 bond election is as follows (amounts in thousands):

	Amount Voted	Amount Issued	Amount Remaining
Street Improvements	\$ 2,500	\$ 2,000	\$ 500
Drainage Improvements	3,000	3,000	0
Sanitary Land Fill	4,000	2,500	1,500
Park Improvements	2,500	2,500	0
Gymnasium	1,500	1,500	0
Fire Station	550	550	0
Fire Training Facilities	1,500	1,500	0
Total	\$15,550	\$13,550	\$ 2,000

Computation of Legal Debt Margin

The City has no general obligation legal debt limit other than a ceiling on the tax rate as specified by the State of Texas. The prescribed maximum is \$2.50 per \$100 appraised valuation, calculated as follows:

Total assessed value		1,546,206,563
Times debt limit factor (2.50 per 100)		<u>.025</u>
Equals debt limit		38,655,164
Less amount applicable to debt limit	17,740,000	
Plus funds accumulated for servicing of debt	<u>1,702,319</u>	
Equals remaining legal debt margin		22,619,483

This means the City could issue up to \$22,619,483 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

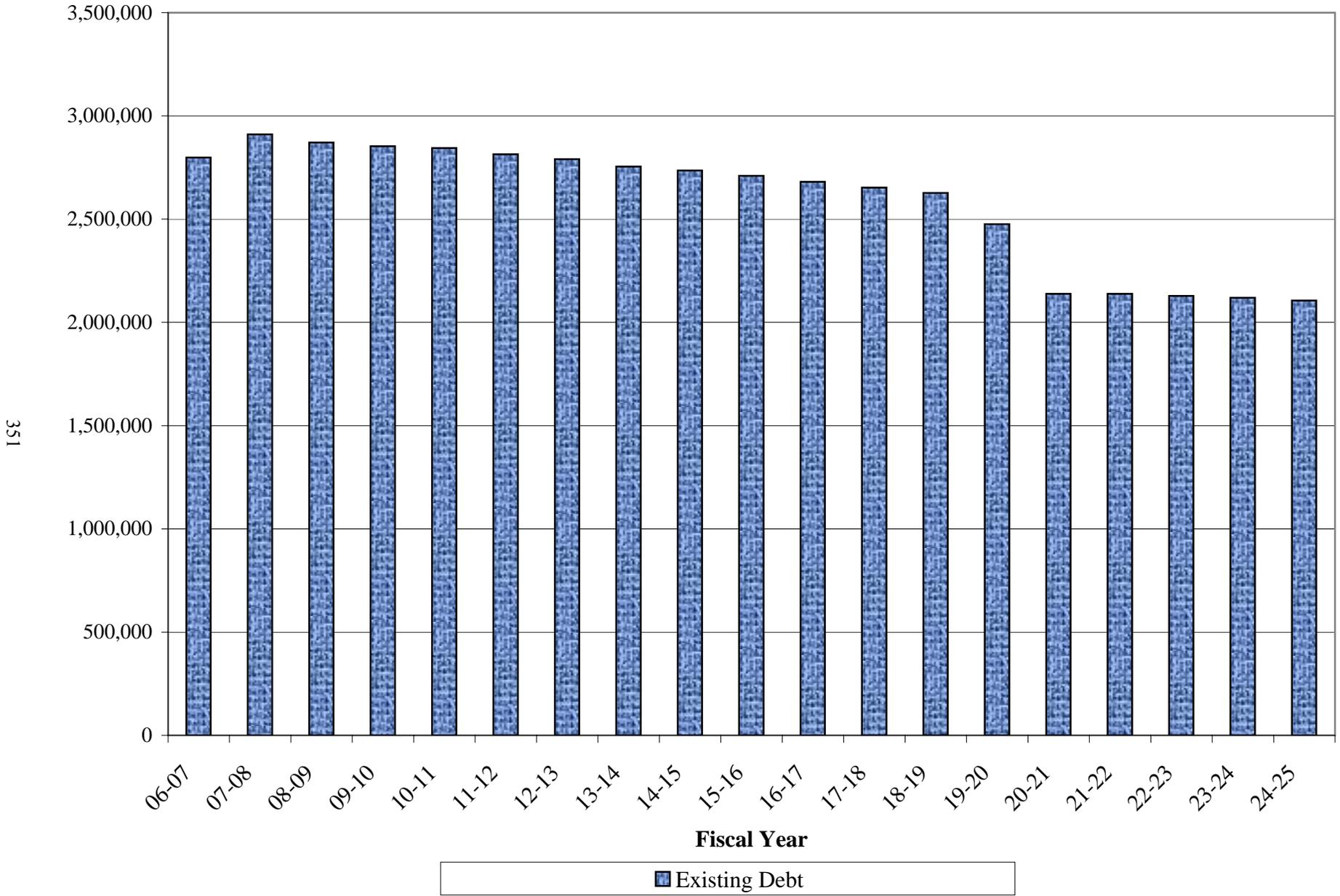
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
1997	10,225,000	31,859	320.94
1998	11,170,000	32,658	342.03
1999	9,675,000	34,191	282.97
2000	11,370,000	31,880	356.65
2001	9,745,000	32,356	301.18
2002	13,610,000	32,910	413.55
2003	12,170,000	33,789	360.18
2004	10,830,000	33,712	321.25
2005	17,325,000	34,538	501.62
2006	17,740,000	34,538	513.64

City of La Porte, Texas
Long Range Plan for the General Debt Service Fund

	Estimated 2005-06	Projected 2006-07	Projected 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15
Beginning Working Capital	1,704,632	1,702,319	1,601,607	1,426,396	1,330,921	1,298,979	1,329,006	1,445,121	1,647,332	2,749,180
Plus Revenues:										
Property Taxes - Current	1,566,793	1,705,232	1,756,389	1,809,081	1,863,353	1,919,254	1,976,832	2,036,137	2,097,221	2,160,138
Property Taxes - Delinquent	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Transfer from Section 4B	740,060	732,180	723,940	720,250	712,460	710,720	708,590	705,920	-	-
Transfer from Utility Fund	-	135,668	156,135	154,396	157,097	157,769	156,188	158,256	156,177	157,439
Interest Income	77,586	89,500	64,064	57,056	53,237	51,959	53,160	57,805	65,893	109,967
Total Revenues	2,419,439	2,697,580	2,735,528	2,775,783	2,821,147	2,874,702	2,929,770	2,993,118	2,354,291	2,462,544
Less Outstanding Issues:										
1998 GO Bonds	201,406	193,594	186,563	180,781	175,469	170,156	164,844	159,531		
2000 GO Bonds	283,844	273,344	262,844	252,344	243,194	259,744	250,556	241,194		
2000 CO Bonds	269,550	259,050	248,550	238,050	228,900	221,250	213,750	206,250		
2002 GO Bonds	504,158	492,683	481,208	469,733	458,258	446,783	435,645	424,845		
2004 CO Bonds	470,510	473,130	475,390	482,200	483,560	489,470	494,840	499,670		
2005 CO Bonds	130,955	131,453	129,470	127,423	130,228	132,798	130,210	132,458	129,538	131,443
2005 GO Bonds	561,329	564,333	563,533	562,333	565,633	563,239	565,142	561,529	562,401	562,654
2006 CO Bonds	-	342,180	467,604	464,448	470,623	465,823	465,410	469,798	467,623	468,498
2006 GO Bonds	-	68,527	95,579	93,948	97,226	95,414	93,258	95,633	92,883	95,008
Total Outstanding Issues	2,421,752	2,798,292	2,910,739	2,871,258	2,853,089	2,844,675	2,813,654	2,790,907	1,252,444	1,257,602
Total Outstanding	2,421,752	2,798,292	2,910,739	2,871,258	2,853,089	2,844,675	2,813,654	2,790,907	1,252,444	1,257,602
Ending Working Capital	1,702,319	1,601,607	1,426,396	1,330,921	1,298,979	1,329,006	1,445,121	1,647,332	2,749,180	3,954,122
Estimated Tax Rate										
Days of Working Capital	257	209	179	169	166	171	187	215	801	1,148

General Debt Service - Annual Payments



City of La Porte
Bond Maturity Schedule
General Obligation Bonds, Series 1998
Dated 6/22/98 - 4.25% to 6.25% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	125,000.00	6.25	68,593.75	193,593.75
2008	125,000.00	5.00	61,562.50	186,562.50
2009	125,000.00	4.25	55,781.25	180,781.25
2010	125,000.00	4.25	50,468.75	175,468.75
2011	125,000.00	4.25	45,156.25	170,156.25
2012	125,000.00	4.25	39,843.75	164,843.75
2013	125,000.00	4.25	34,531.25	159,531.25
2014	125,000.00	4.25	29,218.75	154,218.75
2015	125,000.00	4.25	23,906.25	148,906.25
2016	125,000.00	4.25	18,593.75	143,593.75
2017	125,000.00	4.25	13,281.25	138,281.25
2018	125,000.00	4.25	7,968.75	132,968.75
2019	125,000.00	4.25	2,656.25	127,656.25
Total	1,625,000.00		451,562.50	2,076,562.50

(Issued for Drainage and Park Improvements)

City of La Porte
Bond Maturity Schedule
General Obligation Bonds, Series 2000
Dated 3/15/00 - 5% to 7% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	150,000.00	7.00	123,343.76	273,343.76
2008	150,000.00	7.00	112,843.76	262,843.76
2009	150,000.00	7.00	102,343.76	252,343.76
2010	150,000.00	5.20	93,193.76	243,193.76
2011	175,000.00	5.20	84,743.76	259,743.76
2012	175,000.00	5.30	75,556.26	250,556.26
2013	175,000.00	5.40	66,193.76	241,193.76
2014	175,000.00	5.13	56,984.38	231,984.38
2015	175,000.00	5.00	48,125.00	223,125.00
2016	175,000.00	5.00	39,375.00	214,375.00
2017	175,000.00	5.00	30,625.00	205,625.00
2018	175,000.00	5.00	21,875.00	196,875.00
2019	175,000.00	5.00	13,125.00	188,125.00
2020	175,000.00	5.00	4,375.00	179,375.00
Total	2,350,000.00		872,703.20	3,222,703.20

Issued for:

City Hall Expansion	1,500,000
Fire Station # 4	750,000
Fire Station # 3	750,000
San Jacinto Swimming Pool	250,000
Total	3,250,000

City of La Porte
Bond Maturity Schedule
Certificate of Obligation Bonds, Series 2000
Dated 3/15/00 - 5% to 7% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	150,000.00	7.00	109,050.00	259,050.00
2008	150,000.00	7.00	98,550.00	248,550.00
2009	150,000.00	7.00	88,050.00	238,050.00
2010	150,000.00	5.20	78,900.00	228,900.00
2011	150,000.00	5.00	71,250.00	221,250.00
2012	150,000.00	5.00	63,750.00	213,750.00
2013	150,000.00	5.00	56,250.00	206,250.00
2014	150,000.00	5.00	48,750.00	198,750.00
2015	150,000.00	5.00	41,250.00	191,250.00
2016	150,000.00	5.00	33,750.00	183,750.00
2017	150,000.00	5.00	26,250.00	176,250.00
2018	150,000.00	5.00	18,750.00	168,750.00
2019	150,000.00	5.00	11,250.00	161,250.00
2020	150,000.00	5.00	3,750.00	153,750.00
Total	2,100,000.00		749,550.00	2,849,550.00

These bonds were sold to support Capital Projects being funded by proceeds from the Section 4B 1/2 Cent Sales Tax. The La Porte Development Corporation has entered into a Sales and Use Tax Agreement with the City whereby the Corporation reimburses the City for the Cost of these Bonds.

The project funded was a community library.

City of La Porte
Bond Maturity Schedule
General Obligation Bonds, Series 2002
Dated 7/15/02 - 4.00% to 5.00% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	270,000.00	4.25	222,682.50	492,682.50
2008	270,000.00	4.25	211,207.50	481,207.50
2009	270,000.00	4.25	199,732.50	469,732.50
2010	270,000.00	4.25	188,257.50	458,257.50
2011	270,000.00	4.25	176,782.50	446,782.50
2012	270,000.00	4.00	165,645.00	435,645.00
2013	270,000.00	4.00	154,845.00	424,845.00
2014	270,000.00	4.10	143,910.00	413,910.00
2015	270,000.00	4.20	132,705.00	402,705.00
2016	270,000.00	4.30	121,230.00	391,230.00
2017	270,000.00	4.40	109,485.00	379,485.00
2018	270,000.00	4.50	97,470.00	367,470.00
2019	270,000.00	4.60	85,185.00	355,185.00
2020	270,000.00	4.70	72,630.00	342,630.00
2021	270,000.00	4.80	59,805.00	329,805.00
2022	270,000.00	4.85	46,777.50	316,777.50
2023	270,000.00	4.90	33,615.00	303,615.00
2024	270,000.00	5.00	20,250.00	290,250.00
2025	270,000.00	5.00	6,750.00	276,750.00
Total	5,130,000.00		2,248,965.00	7,378,965.00

Issued for:

Wastewater Treatment Plant Improvements	3,500,000
Fire Station No.2 Relocation and Renovations	1,900,000
Total	5,400,000

City of La Porte
Bond Maturity Schedule
Certificate of Obligation Bonds, Series 2004

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2007	210,000.00	3.60	263,130.00	473,130.00
2008	220,000.00	3.60	255,390.00	475,390.00
2009	235,000.00	3.60	247,200.00	482,200.00
2010	245,000.00	3.60	238,560.00	483,560.00
2011	260,000.00	3.60	229,470.00	489,470.00
2012	275,000.00	3.60	219,840.00	494,840.00
2013	290,000.00	3.60	209,670.00	499,670.00
2014	305,000.00	3.60	198,960.00	503,960.00
2015	325,000.00	3.60	187,620.00	512,620.00
2016	345,000.00	3.65	175,473.75	520,473.75
2017	360,000.00	3.75	162,427.50	522,427.50
2018	380,000.00	3.85	148,362.50	528,362.50
2019	405,000.00	3.95	133,048.75	538,048.75
2020	425,000.00	4.05	116,443.75	541,443.75
2021	450,000.00	4.10	98,612.50	548,612.50
2022	475,000.00	4.20	79,412.50	554,412.50
2023	505,000.00	4.25	58,706.25	563,706.25
2024	530,000.00	4.35	36,447.50	566,447.50
2025	560,000.00	4.45	12,460.00	572,460.00
Total	6,800,000.00		3,071,235.00	9,871,235.00

Issued for:

Bay Area Boulevard	4,400,000
Canada Road Paving & Drainage	1,900,000
Police Headquarters (Land Acquisition)	700,000
Total	7,000,000

City of La Porte
Bond Maturity Schedule
Certificate of Obligation Bonds, Series 2005

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2007	65,000.00	3.00	66,452.50	131,452.50
2008	65,000.00	3.10	64,470.00	129,470.00
2009	65,000.00	3.20	62,422.50	127,422.50
2010	70,000.00	3.30	60,227.50	130,227.50
2011	75,000.00	3.40	57,797.50	132,797.50
2012	75,000.00	3.50	55,210.00	130,210.00
2013	80,000.00	3.60	52,457.50	132,457.50
2014	80,000.00	3.70	49,537.50	129,537.50
2015	85,000.00	3.80	46,442.50	131,442.50
2016	90,000.00	4.13	42,971.25	132,971.25
2017	90,000.00	4.13	39,258.75	129,258.75
2018	95,000.00	4.13	35,443.13	130,443.13
2019	100,000.00	4.13	31,421.26	131,421.26
2020	105,000.00	4.13	27,193.13	132,193.13
2021	110,000.00	4.15	22,745.00	132,745.00
2022	115,000.00	4.15	18,076.25	133,076.25
2023	120,000.00	4.15	13,200.00	133,200.00
2024	125,000.00	4.20	8,085.00	133,085.00
2025	130,000.00	4.20	2,730.00	132,730.00
Total	1,740,000.00		756,141.27	2,496,141.27

Issued for:

Fire Truck	750,000
Bayshore Water / Sewer Replacement	350,000
Various Other Water / Sewer Capital Projects	700,000
Total	1,800,000

City of La Porte
Bond Maturity Schedule
General Obligation Bonds, Series 2005

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2007	265,000.00	4.00	299,332.50	564,332.50
2008	275,000.00	4.00	288,532.50	563,532.50
2009	285,000.00	4.00	277,332.50	562,332.50
2010	300,000.00	4.00	265,632.50	565,632.50
2011	310,000.00	4.13	253,238.75	563,238.75
2012	325,000.00	4.13	240,141.88	565,141.88
2013	335,000.00	4.13	226,529.38	561,529.38
2014	350,000.00	4.13	212,401.25	562,401.25
2015	365,000.00	4.13	197,654.38	562,654.38
2016	380,000.00	4.13	182,288.76	562,288.76
2017	400,000.00	4.13	166,201.26	566,201.26
2018	415,000.00	4.13	149,391.88	564,391.88
2019	430,000.00	4.13	131,963.75	561,963.75
2020	450,000.00	4.13	113,813.75	563,813.75
2021	470,000.00	4.00	95,132.50	565,132.50
2022	490,000.00	4.00	75,932.50	565,932.50
2023	510,000.00	4.13	55,613.75	565,613.75
2024	530,000.00	4.15	34,097.50	564,097.50
2025	550,000.00	4.20	11,550.00	561,550.00
Total	7,435,000.00		3,276,781.29	10,711,781.29

Issued for:

Police Facility	<u>7,675,000</u>
Total	7,675,000

City of La Porte
Bond Maturity Schedule
General Obligation Bonds, Series 2006

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2007	-	3.625	68,526.67	68,526.67
2008	45,000.00	3.625	50,579.38	95,579.38
2009	45,000.00	3.625	48,948.13	93,948.13
2010	50,000.00	3.625	47,226.25	97,226.25
2011	50,000.00	3.625	45,413.75	95,413.75
2012	50,000.00	5.000	43,257.50	93,257.50
2013	55,000.00	5.000	40,632.50	95,632.50
2014	55,000.00	5.000	37,882.50	92,882.50
2015	60,000.00	5.000	35,007.50	95,007.50
2016	65,000.00	5.000	31,882.50	96,882.50
2017	70,000.00	4.100	28,822.50	98,822.50
2018	70,000.00	4.100	25,952.50	95,952.50
2019	75,000.00	4.100	22,980.00	97,980.00
2020	75,000.00	4.100	19,905.00	94,905.00
2021	80,000.00	4.100	16,727.50	96,727.50
2022	85,000.00	4.250	13,281.25	98,281.25
2023	85,000.00	4.250	9,668.75	94,668.75
2024	90,000.00	4.250	5,950.00	95,950.00
2025	95,000.00	4.250	2,018.75	97,018.75
Total	1,200,000.00		594,662.93	1,794,662.93
Issued for:				
	Park Improvements		1,200,000	
	Total		1,200,000	

City of La Porte
Bond Maturity Schedule
Certificate of Obligation Bonds, Series 2006

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2007			342,180.00	342,180.00
2008	215,000.00	3.75	252,603.75	467,603.75
2009	220,000.00	3.75	244,447.50	464,447.50
2010	235,000.00	4.00	235,622.50	470,622.50
2011	240,000.00	4.25	225,822.50	465,822.50
2012	250,000.00	4.25	215,410.00	465,410.00
2013	265,000.00	4.00	204,797.50	469,797.50
2014	275,000.00	5.00	192,622.50	467,622.50
2015	290,000.00	5.00	178,497.50	468,497.50
2016	300,000.00	4.75	164,122.50	464,122.50
2017	315,000.00	5.00	149,122.50	464,122.50
2018	335,000.00	5.00	132,872.50	467,872.50
2019	350,000.00	5.00	115,747.50	465,747.50
2020	370,000.00	5.00	97,747.50	467,747.50
2021	385,000.00	4.10	80,605.00	465,605.00
2022	405,000.00	4.15	64,308.75	469,308.75
2023	420,000.00	4.20	47,085.00	467,085.00
2024	440,000.00	4.25	28,915.00	468,915.00
2025	455,000.00	4.30	9,782.50	464,782.50
Total	5,765,000.00		2,982,312.50	8,747,312.50

Issued for:

Police Facility	2,800,000
Sports Complex	2,000,000
TIRZ	650,000
Various Water & Sewer Projects	350,000
Total	5,800,000

Utility Debt Service Fund

UTILITY DEBT SERVICE FUND

This fund accounts for Revenue Bond Debt and is funded from Utility Fund Revenues.

The following pages outline a financial plan for the servicing and retirement of Utility Debt for the City of La Porte for the next eight fiscal years.

The objective is to provide a funding plan to service debt, which will minimize the impact of debt service requirements over the next eight years.

In discussions relating to the Debt Service Fund, the terms Fund Balance and Working Capital are construed to have the same meaning, which is, funds available to retire debt.

Our policy is for a Debt Service Fund to maintain a Working Capital Balance of 60 days of debt requirements. This cushion is desired in the event an unforeseen problem arises in the collection of revenues. In addition to this Working Capital cushion, there also exists in the Utility Fund a Reserve Amount, as required by the Bond Resolutions that could be used to service debt.

The assumptions included in the projection are:

1. Interest will be earned at an average rate of 4%,
2. All future bond issues for Utility Fund improvements will be General Obligation Issues.

City of La Porte, Texas
Long Range Plan for the Utility Debt Service Fund

	Estimated 2005-06	Projected 2006-07	Projected 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15
Beginning Working Capital	3,183,359	1,111,540	667,212	876,145	1,455,030	1,481,163	1,508,342	1,536,608	1,566,005	1,596,578
Plus Revenues:										
Transfer from Utility Fund	352,562	-	661,350	1,205,189	1,173,121	1,141,054	1,108,986	1,076,919	1,044,851	1,012,784
Interest Income	100,130	50,000	26,688	35,046	58,201	59,247	60,334	61,464	62,640	63,863
Total Revenues	452,692	50,000	688,038	1,240,235	1,231,322	1,200,300	1,169,320	1,138,383	1,107,491	1,076,647
Less Outstanding Issues:										
1994 Revenue Refunding Bonds	148,806	-	-	-	-	-	-	-	-	-
1998 Revenue Bonds	143,906	138,562	133,156	127,719	-	-	-	-	-	-
2006 PPF Bonds	-	355,766	345,949	336,131	326,314	316,496	306,679	296,861	287,044	277,226
2008 Bond Issue	-	-	-	197,500	878,875	856,625	834,375	812,125	789,875	767,625
Total Outstanding Issues	292,712	494,328	479,105	661,350	1,205,189	1,173,121	1,141,054	1,108,986	1,076,919	1,044,851
Reclassification of Fund Balance to Operations	2,231,799									
Ending Working Capital	1,111,540	667,212	876,145	1,455,030	1,481,163	1,508,342	1,536,608	1,566,005	1,596,578	1,628,374
Days of Working Capital	1,386	493	667	803	449	469	492	515	541	569

City of La Porte
Bond Maturity Schedule
Waterworks and Sewer System Revenue Bonds, Series 1998
Dated 6/22/98 - 4.2% to 6.2% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	125,000.00	4.30	13,562.50	138,562.50
2008	125,000.00	4.35	8,156.25	133,156.25
2009	<u>125,000.00</u>	4.35	<u>2,718.75</u>	<u>127,718.75</u>
Total	375,000.00		24,437.50	399,437.50

This issue is the last of the 1985 Voter Approved Revenue Bonds and was intended to be used for various improvements to the Water and Wastewater System.

City of La Porte
Bond Maturity Schedule
Private Placement General Obligation Bonds, Series 2006

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2007	262,500.00	3.74	93,266.25	355,766.25
2008	262,500.00	3.74	83,448.75	345,948.75
2009	262,500.00	3.74	73,631.25	336,131.25
2010	262,500.00	3.74	63,813.75	326,313.75
2011	262,500.00	3.74	53,996.25	316,496.25
2012	262,500.00	3.74	44,178.75	306,678.75
2013	262,500.00	3.74	34,361.25	296,861.25
2014	262,500.00	3.74	24,543.75	287,043.75
2015	262,500.00	3.74	14,726.25	277,226.25
2016	262,500.00	3.74	4,908.75	267,408.75
Total	2,625,000.00		490,875.00	3,115,875.00

Issued for:

Automated Meter Reading Project 2,625,000

Total 2,625,000



La Porte Area Water Authority Debt Service Fund

La Porte Area Water Authority Debt Service Fund

The La Porte Area Water Authority is a separate entity from the City of La Porte that was created by the State of Texas to provide surface water to the Cities of La Porte, Shoreacres and Morgan's Point. The City of La Porte exercises direct control over the Authority, uses 90% of the Authority's resources and accordingly, the Authority is considered a component unit of the City of La Porte.

The following pages outline a financial plan for the servicing and retirement of debt that was incurred to provide surface water.

The plan calls for revenues from the three Cities to remain level at \$750,000 per year.

City of La Porte, Texas
Long Range Plan for the La Porte Area Water Authority Debt Service Fund

	Estimated 2005-06	Projected 2006-07	Projected 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15
Beginning Working Capital	-	-	-	-	-	-	-	-	-	-
Plus Revenues:										
Billings to Cities	771,719	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600
Interest Income	-	-	-	-	-	-	-	-	-	-
Total Revenues	771,719	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600
Less Expenses:										
1999 Refunding Bonds	771,719	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600
Total Expenses	771,719	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600
Ending Working Capital	-	-	-	-	-	-	-	-	-	-
Days of Working Capital	-	-	-	-	-	-	-	-	-	-

La Porte Area Water Authority
Bond Maturity Schedule
Contract Revenue Refunding Bonds, Series 1999
Dated 9/15/99 - 4.75% to 5.75% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	460,000.00	5.75	300,700.00	760,700.00
2008	485,000.00	5.75	273,531.25	758,531.25
2009	505,000.00	5.75	245,068.75	750,068.75
2010	525,000.00	5.75	215,456.25	740,456.25
2011	550,000.00	5.40	185,512.50	735,512.50
2012	580,000.00	5.00	156,162.50	736,162.50
2013	615,000.00	5.00	126,287.50	741,287.50
2014	640,000.00	4.75	95,712.50	735,712.50
2015	670,000.00	4.75	64,600.00	734,600.00
2016	705,000.00	4.75	31,943.75	736,943.75
2017	<u>320,000.00</u>	4.75	<u>7,600.00</u>	<u>327,600.00</u>
Total	6,055,000.00		1,702,575.00	7,757,575.00

These bonds were used to refund the 1988 Series I and 1998 Series II bonds for the Authority.

The Series I bonds were issued for purchase of an interest in the Southeast Water Purification Plant.

The Series II bonds were issued for Construction of Water Transmission Lines.

La Porte Area Water Authority
Bond Maturity Schedule
Contract Revenue Refunding Bonds, Series 1999
Dated 9/15/99 - 4.75% to 5.75% Varied Interest

Amount Applicable to Morgan's Point

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	36,708.00	5.75	23,995.86	60,703.86
2008	38,703.00	5.75	21,827.79	60,530.79
2009	40,299.00	5.75	19,556.49	59,855.49
2010	41,895.00	5.75	17,193.41	59,088.41
2011	43,890.00	5.40	14,803.90	58,693.90
2012	46,284.00	5.00	12,461.77	58,745.77
2013	49,077.00	5.00	10,077.74	59,154.74
2014	51,072.00	4.75	7,637.86	58,709.86
2015	53,466.00	4.75	5,155.08	58,621.08
2016	56,259.00	4.75	2,549.11	58,808.11
2017	25,536.00	4.75	606.48	26,142.48
Total	483,189.00		135,865.49	619,054.49

La Porte Area Water Authority
Bond Maturity Schedule
Contract Revenue Refunding Bonds, Series 1999
Dated 9/15/99 - 4.75% to 5.75% Varied Interest

Amount Applicable to Shoreacres

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	29,256.00	5.75	19,124.52	48,380.52
2008	30,846.00	5.75	17,396.59	48,242.59
2009	32,118.00	5.75	15,586.37	47,704.37
2010	33,390.00	5.75	13,703.02	47,093.02
2011	34,980.00	5.40	11,798.60	46,778.60
2012	36,888.00	5.00	9,931.94	46,819.94
2013	39,114.00	5.00	8,031.89	47,145.89
2014	40,704.00	4.75	6,087.32	46,791.32
2015	42,612.00	4.75	4,108.56	46,720.56
2016	44,838.00	4.75	2,031.62	46,869.62
2017	20,352.00	4.75	483.36	20,835.36
Total	385,098.00		108,283.77	493,381.77

City of La Porte
La Porte Area Water Authority
Bond Maturity Schedule
Contract Revenue Refunding Bonds, Series 1999
Dated 9/15/99 - 4.75% to 5.75% Varied Interest

Amount Applicable to La Porte

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2007	394,036.00	5.75	257,579.62	651,615.62
2008	415,451.00	5.75	234,306.87	649,757.87
2009	432,583.00	5.75	209,925.89	642,508.89
2010	449,715.00	5.75	184,559.82	634,274.82
2011	471,130.00	5.40	158,910.01	630,040.01
2012	496,828.00	5.00	133,768.80	630,596.80
2013	526,809.00	5.00	108,177.87	634,986.87
2014	548,224.00	4.75	81,987.33	630,211.33
2015	573,922.00	4.75	55,336.36	629,258.36
2016	603,903.00	4.75	27,363.02	631,266.02
2017	274,112.00	4.75	6,510.16	280,622.16
Total	5,186,713.00		1,458,425.75	6,645,138.75



**City of La Porte
Grant Fund (032) Summary**

<i>Beginning Fund Balance 9/30/05</i>		374,900
Plus Estimated 05-06 Revenues		1,279,794
Less Estimated 05-06 Expenditures		1,279,794
<i>Estimated Fund Balance 9/30/06</i>		374,900
Plus 06-07 Revenues:		
Confiscated Funds	57,341	
Public Safety Grants	44,846	
AAA Grant	53,304	
Emergency Services Grants	2,000	
Community Development Grants	190,000	
Total Revenues		347,491
<i>Equals Total Resources</i>		722,391
Less 06-07 Expenditures:		
Confiscated Funds	57,341	
Southeast Texas Trauma Regional Advisory Council (SETTRAC)	2,000	
Bulletproof Vest Partnership	440	
Victim Coordinator Liaison Grant	39,606	
Texas Comptroller - Sexual Assault/Medical Exams	4,800	
Houston/Harris County Area Agency on Aging	53,304	
Community Development Block Grant	190,000	
Total Expenditures		347,491
<i>Ending Fund Balance 9/30/07</i>		374,900

	Estimated 2005-06	Projected 2006-07
Revenues	1,279,794	347,491
Expenditures	1,279,794	347,491
Revenues over Expenditures	-	-

City of La Porte
Grant Fund
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Fines & Forfeits:					
407.33-00	Confiscated Funds - Federal	11,211	-	-	21,424
407.34-00	Confiscated Funds - State	6,881	-	1,527	35,917
	Fines & Forfeits Subtotal	<u>18,091</u>	<u>-</u>	<u>1,527</u>	<u>57,341</u>
Charges for Services:					
408.01-43	Park Development	28,097	-	-	-
	Charges for Services Subtotal	<u>28,097</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:					
409.01-00	Public Safety Grants	506,667	526,801	579,035	44,846
409.02-00	AAA Grant	30,395	50,330	50,330	53,304
409.03-00	Emergency Services Grants	322,599	141,100	190,445	2,000
409.04-00	Community Development Grants	-	275,700	458,457	190,000
409.09-00	Public Works Grants	-	1,800,000	-	-
	Intergovernmental Subtotal	<u>859,661</u>	<u>2,793,931</u>	<u>1,278,267</u>	<u>290,150</u>
Interest:					
483.01-00	Interest Income	1,072	-	-	-
	Interest Subtotal	<u>1,072</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Grant Fund		906,921	2,793,931	1,279,794	347,491

City of La Porte, Texas
Grant Fund - FEMA Fire Protection
Detail of Expenditures

032-5050-522

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2091 Machinery, Tools & Equipment	-	50,000	32,500	-
Supplies Subtotal	-	50,000	32,500	-
 Division Total	 -	 50,000	 32,500	 -

City of La Porte, Texas
Grant Fund - Southeast Texas Trauma Regional Advisory Council (SETTRAC)
Detail of Expenditures

032-5059-522

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Supplies				
2003 Protective Clothing	-	-	229	-
2015 Other Supplies	626	2,000	-	-
2055 EMS Drugs and Supplies	1,765	-	245	-
2090 Machinery/Tools/Equipment	-	-	3,336	2,000
Supplies Subtotal	<u>2,391</u>	<u>2,000</u>	<u>3,810</u>	<u>2,000</u>
Division Total	2,391	2,000	3,810	2,000

City of La Porte, Texas
Grant Fund - 2003 Local Law Enforcement Block Grant
Detail of Expenditures

032-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2090 Machinery/Tools/Equipment	-	624	624	-
Supplies Subtotal	-	624	624	-
Capital Outlay				
8011 Office Equipment/Furniture	5,720	-	-	-
Capital Outlay Subtotal	5,720	-	-	-
Division Total	5,720	624	624	-

City of La Porte, Texas
Grant Fund - Texas Engineering Extension Service - TEEEX
Detail of Expenditures

032-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2090 Machinery/Tools/Equipment	94,788	-	-	-
Supplies Subtotal	94,788	-	-	-
Capital Outlay				
8021 Mach/Tools & Equipment	15,151	-	47,712	-
Capital Subtotal	15,151	-	47,712	-
Division Total	109,939	-	47,712	-

**City of La Porte, Texas
 Grant Fund - UASI Grant
 Detail of Expenditures**

032-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Capital Outlay				
8023 Computer Equipment - Radios/Communicæ	-	471,500	471,494	-
Capital Subtotal	-	471,500	471,494	-
Division Total	-	471,500	471,494	-

City of La Porte, Texas
Grant Fund - 2005 Byrne Justice Assistance Grant
Detail of Expenditures

032-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2003 Protective Clothing	-	10,437	10,437	-
Supplies Subtotal	-	10,437	10,437	-
Division Total	-	10,437	10,437	-

City of La Porte, Texas
Grant Fund - Seized Funds - State
Detail of Expenditures

032-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2003 Protective Clothing	-	-	-	2,517
2015 Other Supplies	-	-	851	-
2017 Specialized Supplies	-	-	-	3,400
2018 Computer Supplies	1,520	-	676	-
2090 Machinery/Tools/Equipment	-	-	-	5,000
Supplies Subtotal	<u>1,520</u>	<u>-</u>	<u>1,527</u>	<u>10,917</u>
Services & Charges:				
4003 Radios/Base Stations	-	-	-	25,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Division Total	1,520	-	1,527	35,917

City of La Porte, Texas
Grant Fund - Seized Funds - Federal
Detail of Expenditures

032-5252-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2003 Protective Clothing	3,744	-	-	-
2018 Computer Supplies	<u>760</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supplies Subtotal	4,504	-	-	-
Services & Charges:				
5003 Legal	<u>12,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges Subtotal	12,950	-	-	-
Capital Outlay				
8002 Building Improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,424</u>
Capital Subtotal	-	-	-	21,424
Division Total	17,454	-	-	21,424

City of La Porte, Texas
Grant Fund - Bulletproof Vest Partnership
Detail of Expenditures

032-5253-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2003 Protective Clothing	1,680	440	440	440
Supplies Subtotal	1,680	440	440	440
Division Total	1,680	440	440	440

City of La Porte, Texas
Grant Fund - Harris Co. Organized Crime/Narcotics Task Force
Detail of Expenditures

032-5253/56-521

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	69,251	-	-	-
1030 Certification	2,369	-	-	-
1035 Longevity	1,083	-	-	-
1040 Clothing Allowance	791	-	-	-
1044 Cleaning Allowance	355	-	-	-
1060 FICA	5,523	-	-	-
1065 Retirement	9,158	-	-	-
1070 Workers Compensation	2,440	-	-	-
1080 Insurance - Medical	7,725	-	-	-
1081 Insurance - Life	82	-	-	-
Personal Services Subtotal	<u>98,777</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supplies				
2003 Protective Clothing	2,000	-	-	-
2015 Other Supplies	900	-	-	-
Supplies Subtotal	<u>2,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
8050 Motor Vehicles	60,150	-	-	-
Capital Outlay Subtotal	<u>60,150</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	161,827	-	-	-

City of La Porte, Texas
Grant Fund - Organized Crime Drug Enforcement Taskforce
Detail of Expenditures

032-5256-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services				
1010 Regular Earnings	-	-	2,615	-
1020 Overtime	442	-	1,307	-
Personal Services Subtotal	<u>442</u>	<u>-</u>	<u>3,922</u>	<u>-</u>
Services & Charges:				
3020 Training & Seminars	1,038	-	-	-
Services & Charges Subtotal	<u>1,038</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	1,480	-	3,922	-

City of La Porte, Texas
Grant Fund - Victim Coordinator Liaison Grant
Detail of Expenditures

032-5256-521

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	29,807	28,836	29,807	29,807
1044 Cleaning Allowance	203	228	203	203
1060 FICA	1,874	2,206	1,874	1,874
1065 Retirement	3,266	2,019	3,266	3,266
1070 Workers Compensation	68	8	68	68
1080 Insurance - Medical	4,365	5,676	4,365	4,365
1081 Insurance - Life	23	27	23	23
Personal Services Subtotal	<u>39,606</u>	<u>39,000</u>	<u>39,606</u>	<u>39,606</u>
Division Total	39,606	39,000	39,606	39,606

City of La Porte, Texas
Grant Fund - Texas Comptroller - Sexual Assault/Medical Exams
Detail of Expenditures

032-5256-521

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Services & Charges:				
5007 Other Professional Services	-	4,800	4,800	4,800
Services & Charges Subtotal	-	4,800	4,800	4,800
Division Total	-	4,800	4,800	4,800

**City of La Porte, Texas
 Grant Fund - Fireact Grant
 Detail of Expenditures**

032-6054-510

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies				
2091 Machinery, Tools & Equipment	-	89,100	90,000	-
Supplies Subtotal	-	89,100	90,000	-
 Division Total	 -	 89,100	 90,000	 -

**City of La Porte, Texas
 Grant Fund - LEPC Grant
 Detail of Expenditures**

032-6054-510

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Services & Charges:				
4070 Emergency Management	10,445	-	18,500	-
Services & Charges Subtotal	<u>10,445</u>	<u>-</u>	<u>18,500</u>	<u>-</u>
Division Total	10,445	-	18,500	-

**City of La Porte, Texas
 Grant Fund - TxDOT Airport Grant
 Detail of Expenditures**

032-7077-531

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Services & Charges:				
5110 Construction Contract #1	-	1,800,000	-	-
Services & Charges Subtotal	-	1,800,000	-	-
Division Total	-	1,800,000	-	-

City of La Porte, Texas
Grant Fund - Houston/Harris County Area Agency on Aging (AAA)
Detail of Expenditures

032-8082/89-551

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	27,160	20,195	20,195	21,472
1060 FICA	2,043	1,544	1,544	1,640
1065 Retirement	1,991	2,448	2,448	1,562
1081 Insurance - Life	14	20	20	13
Personal Services Subtotal	<u>31,208</u>	<u>24,207</u>	<u>24,207</u>	<u>24,687</u>
Supplies				
2002 Postage	76	59	59	-
2015 Other Supplies	14	254	254	391
2090 Machinery/Tools/Equipment	3,486	-	-	-
Supplies Subtotal	<u>3,576</u>	<u>313</u>	<u>313</u>	<u>391</u>
Services & Charges:				
3020 Training/Seminars	1,228	4,244	4,244	586
5007 Other Professional Services	15,830	21,214	21,214	27,328
6001 Uniform/Towel Cleaning	533	352	352	312
Services & Charges Subtotal	<u>17,591</u>	<u>25,810</u>	<u>25,810</u>	<u>28,226</u>
Division Total	52,375	50,330	50,330	53,304

City of La Porte, Texas
Grant Fund - Community Development Block Grant (CDBG)
Detail of Expenditures

032-9090-519
032-9892-859

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Services & Charges:				
5007 Other Professional Services	26,596	565	4,000	-
5110 Construction Costs / Contract #1	-	50,263	-	190,000
9110 Contingency	-	5,647	2,157	-
Services & Charges Subtotal	<u>26,596</u>	<u>56,475</u>	<u>6,157</u>	<u>190,000</u>
Division Total	26,596	56,475	6,157	190,000

**City of La Porte, Texas
 Grant Fund - Home Grant
 Detail of Expenditures**

032-9090-519

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Services & Charges:				
5110 Construction Contract #1	-	219,225	452,300	-
Services & Charges Subtotal	-	219,225	452,300	-
Division Total	-	219,225	452,300	-

**City of La Porte, Texas
Grant Fund - FEMA Grant
Detail of Expenditures**

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	7,360	-	-	-
1013 Automatic Overtime	993	-	-	-
1020 Overtime	193,801	-	37,249	-
1020 OCU Overtime	608	-	-	-
1060 FICA	15,420	-	2,850	-
1065 Retirement	26,042	-	4,779	-
1081 Insurance - Life	48	-	-	-
Personal Services Subtotal	<u>244,272</u>	<u>-</u>	<u>44,878</u>	<u>-</u>
Supplies				
2004 Gas & Oil	54	-	-	-
2015 Other Supplies	9,925	-	557	-
2018 Computer Supplies	-	-	200	-
2090 Machinery/Tools/Equipment	3,850	-	-	-
Supplies Subtotal	<u>13,829</u>	<u>-</u>	<u>757</u>	<u>-</u>
Services & Charges:				
4003 Radio/Base Stations	25	-	-	-
4011 Building	519	-	-	-
4019 Rental of Equipment	4,109	-	-	-
4031 Other Vehicle Maintenance	10	-	-	-
4070 Emergency Management	10,840	-	-	-
Services & Charges Subtotal	<u>15,503</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	273,604	-	45,635	-

**City of La Porte
Community Investment Fund (036) Summary**

<i>Beginning Fund Balance 9/30/05</i>		81,538
Plus Estimated 05-06 Revenues		693,265
Less Estimated 05-06 Expenditures		140,728
<i>Estimated Fund Balance 9/30/06</i>		634,075
Plus 06-07 Revenues:		
Industrial Payments (2.5%)	174,809	
Interest Income	6,000	
Total Revenues		180,809
<i>Equals Total Resources</i>		814,884
Less 06-07 Expenditures:		
Tourism Development	40,000	
Economic Development	40,000	
Other	50,000	
Contingency	8,000	
Total Expenditures		138,000
<i>Ending Fund Balance 9/30/07</i>		676,884

	Estimated 2005-06	Projected 2006-07
Revenues	693,265	180,809
Expenditures & Commitments	140,728	138,000
Revenues over Expenditures	552,537	42,809

City of La Porte
Community Investment Fund (036)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
404.01-00	Industrial Payments	70,626	132,687	188,048	174,809
Charges for Services Subtotal		<u>70,626</u>	<u>132,687</u>	<u>188,048</u>	<u>174,809</u>
Administrative Transfers:					
480.01-42	Transfer from General Fund	-	-	500,000	-
Administrative Transfers Subtotal		<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	2,268	2,690	5,217	6,000
Interest Subtotal		<u>2,268</u>	<u>2,690</u>	<u>5,217</u>	<u>6,000</u>
Total Community Investment Fund Revenues		72,894	135,377	693,265	180,809

Community Investment Fund
FY 06-07

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	9,791	40,000	20,000	40,000	0.00%
<i>Services & Charges</i>	65,600	150,000	120,728	98,000	-34.67%
Division Total	75,391	190,000	140,728	138,000	-27.37%

Scope of Services Summary

**City of La Porte, Texas
Community Investment Fund
Detail of Expenditures**

036-6061-565

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Supplies:				
2075 Tourism Development	9,791	40,000	20,000	40,000
Supplies Subtotal	9,791	40,000	20,000	40,000
Services & Charges:				
5004 Consulting	-	70,000	70,000	20,000
5007 Other Professional Services	9,698	20,000	800	20,000
5014 Economic Development	41,750	40,000	40,000	40,000
6002 Printing and Reproduction	11,996	10,000	9,928	10,000
7004 Water	2,156	-	-	-
9050 Contingency	-	10,000	-	8,000
Services & Charges Subtotal	65,600	150,000	120,728	98,000
Division Total	75,391	190,000	140,728	138,000

City of La Porte
Hotel/Motel Occupancy Tax Fund (037) Summary

<i>Beginning Fund Balance 9/30/05</i>	778,876
Plus Estimated 05-06 Revenues	287,284
Less Estimated 05-06 Operating Expenditures	315,025
Less Estimated 05-06 CIP Commitments and Expenditures	
Reserve for Mainstreet	50,157
Reserve for Beach Nourishment	68,600
Expenditures & Commitments for Renovation of Original City Hall	23,236
Expenditures & Commitments for Beautification & Signage	272,215
Total Expenditures & Commitments	414,208
<i>Estimated Fund Balance 9/30/06</i>	336,927
Plus 06-07 Revenues:	
Occupancy Tax	297,500
Interest Income	37,000
Total Revenue	334,500
<i>Equals Total Resources</i>	671,427
Less 06-07 Expenditures:	
Non-Departmental	174,000
Mainstreet	189,346
Transfer to Sylvan Beach Fund	25,000
Transfer to Golf Course Fund	40,000
2007 Reserve for Beach Nourishment	26,000
Total Expenditures	454,346
<i>Ending Fund Balance 9/30/07</i>	217,081

	Estimated 2005-06	Projected 2006-07
Revenues	287,284	334,500
Expenditures & Commitments	729,233	454,346
Revenues over Expenditures	(441,949)*	(119,846)**

***2005-06 - One-Time Expenditures & Reserves:**

Reserve for Mainstreet	\$	50,157
Reserve for Beach Nourishment		68,600
Beautification & Signage Project		272,215
Renovation of Original City Hall		23,236
Chamber - 50th Anniversary (Extra)		30,000
	\$	444,208

****2006-07 - One-Time Expenditures & Reserves:**

Consulting (Branding Image, Overall Schematics for Downtown & Website Development)	\$	22,000
Marketing Workshop ED for Business Owners		10,000
Reserve for Beach Nourishment		26,000
Chamber - Festival (Extra)	401	30,000
	\$	88,000

City of La Porte
Hotel/Motel Occupancy Tax Fund (037)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
405.03-00	Occupancy Taxes	243,179	230,000	261,000	297,500
Charges for Services Subtotal		<u>243,179</u>	<u>230,000</u>	<u>261,000</u>	<u>297,500</u>
Miscellaneous:					
410.07-00	Donations	1,490	-	-	-
Miscellaneous Subtotal		<u>1,490</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-42	Transfer from General Fund	1,000	-	-	-
Administrative Transfers Subtotal		<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	17,252	20,590	26,284	37,000
Interest Subtotal		<u>17,252</u>	<u>20,590</u>	<u>26,284</u>	<u>37,000</u>
Total Hotel/Motel Tax Fund Revenues		262,921	250,590	287,284	334,500

Hotel/Motel Fund
FY 06-07

Non-Departmental

Expenditure Summary

	<i>Actual</i> 2004-05	<i>Budget</i> 2005-06	<i>Estimated</i> 2005-06	<i>Adopted</i> 2006-07	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	30,809	43,000	44,549	31,000	-27.91%
<i>Services & Charges</i>	155,877	185,000	168,000	208,000	12.43%
Division Total	186,686	228,000	212,549	239,000	4.82%

Scope of Services Summary

City of La Porte, Texas
Hotel/Motel - Non-Departmental
Detail of Expenditures

037-6046-565

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Supplies:				
2075 Tourism Development	15,809	25,000	29,013	10,000
2076 City Maps	-	3,000	-	3,000
2077 Fireworks	15,000	15,000	15,536	18,000
Supplies Subtotal	<u>30,809</u>	<u>43,000</u>	<u>44,549</u>	<u>31,000</u>
Services & Charges:				
3001 Memberships and Subscriptions	-	-	-	30,000
6005 Advertising	19,227	22,000	20,000	15,000
6015 Community Festivals	900	18,000	18,000	28,000
6016 Chamber of Commerce	40,000	70,000	70,000	70,000
9050 Contingency	-	15,000	-	-
9008 Adm Transfer to Fund 008	60,750	25,000	25,000	25,000
9028 Adm Transfer to Fund 028	35,000	35,000	35,000	40,000
Services & Charges Subtotal	<u>155,877</u>	<u>185,000</u>	<u>168,000</u>	<u>208,000</u>
Division Total	186,686	228,000	212,549	239,000

Hotel/Motel Fund
FY 06-07

Mainstreet Division

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Personal Services</i>	69,448	68,143	72,263	72,642	6.60%
<i>Supplies</i>	2,142	7,800	1,300	6,500	-16.67%
<i>Services & Charges</i>	9,892	30,337	28,913	110,204	263.27%
Division Total	81,482	106,280	102,476	189,346	78.16%

Scope of Services Summary

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Downtown Revitalization Coordinator	1.00	1.00	1.00
Total	1.00	1.00	1.00

**City of La Porte, Texas
Hotel/Motel - Mainstreet
Detail of Expenditures**

037-6063-565

	Actual 2004-05	Budget 2005-06	Estimated 2005-06	Adopted 2006-07
Personal Services:				
1010 Regular Earnings	53,402	51,501	54,869	55,124
1035 Longevity	-	68	68	116
1060 FICA	4,069	3,924	4,177	4,205
1065 Retirement	6,772	6,592	7,097	7,139
1080 Insurance - Medical	5,150	6,000	6,000	6,000
1081 Insurance - Life	55	58	52	58
Personal Services Subtotal	69,448	68,143	72,263	72,642
Supplies:				
2001 Office Supplies	525	1,000	300	1,000
2002 Postage	85	5,300	100	2,000
2015 Other Supplies	1,532	1,500	900	1,500
2075 Tourism Development	-	-	-	2,000
Supplies Subtotal	2,142	7,800	1,300	6,500
Services & Charges:				
3001 Memberships & Subscriptions	2,043	1,800	1,020	2,148
3020 Training/Seminars	2,563	4,500	4,500	5,200
3021 Special Commissions	-	144	-	1,000
4001 Office Equipment	246	500	-	-
4060 Computer Lease Fees	1,049	757	757	1,040
4065 Computer Maintenance Fees	2,994	3,275	3,275	5,929
5004 Consulting	-	3,000	3,000	22,000
6002 Printing & Reproduction	997	2,000	2,000	2,000
6005 Advertising	-	-	-	15,000
6015 Community Festivals	-	-	-	30,000
9997 Special Programs	-	14,361	14,361	25,887
Services & Charges Subtotal	9,892	30,337	28,913	110,204
Division Total	81,482	106,280	102,476	189,346

City of La Porte
La Porte Development Corporation (038) Fund Summary
(Section 4B Sales Tax)

<i>Beginning Fund Balance 9/30/05</i>		3,226,505
Plus Estimated 05-06 Revenues		1,301,611
Less 05-06 Expenditures and Commitments		740,060
<i>Estimated Fund Balance 9/30/06</i>		3,788,056
Plus 06-07 Revenues:		
1/2 Cent Sales Tax	1,217,386	
Interest Income	123,500	
Total Revenues		1,340,886
<i>Equals Total Resources</i>		5,128,942
Less 06-07 Expenditures:		
Operations	100,000	
Debt Service Transfer	732,180	
Total Expenditures		832,180
<i>Ending Fund Balance 9/30/07</i>		4,296,762

	Estimated 2005-06	Projected 2006-07
Revenues	1,301,611	1,340,886
Expenditures & Commitments	740,060	832,180
Revenues over Expenditures	561,551	508,706

City of La Porte
La Porte Development Corporation Fund (038)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	1,058,708	1,117,500	1,194,550	1,217,386
Charges for Services Subtotal		<u>1,058,708</u>	<u>1,117,500</u>	<u>1,194,550</u>	<u>1,217,386</u>
Interest:					
483.01-00	Interest Income	61,112	65,390	107,061	123,500
Interest Subtotal		<u>61,112</u>	<u>65,390</u>	<u>107,061</u>	<u>123,500</u>
Total La Porte Development Corp Fund Revenues		1,119,820	1,182,890	1,301,611	1,340,886

**Section 4B 1/2 Cent Sales Tax
FY 06-07**

Expenditure Summary

	<i>Actual 2004-05</i>	<i>Budget 2005-06</i>	<i>Estimated 2005-06</i>	<i>Adopted 2006-07</i>	<i>Percent Change</i>
<i>Services & Charges</i>	280,050	740,060	740,060	832,180	12.45%
Division Total	280,050	740,060	740,060	833,738	12.66%

Scope of Services Summary

Personnel Position Roster

	Approved 2004-05	Approved 2005-06	Requested 2006-07
Economic Development Coordinator	-	-	1.00
Total	-	-	1.00

City of La Porte, Texas
Section 4B 1/2 Cent Sales Tax
Detail of Expenditures

038-6030-565

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	-	-	-	55,000
1060 FICA	-	-	-	4,208
1065 Retirement	-	-	-	7,200
1080 Insurance - Medical	-	-	-	6,000
1081 Insurance - Life	-	-	-	58
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,466</u>
Supplies:				
2001 Office Supplies	-	-	-	1,000
2002 Postage	-	-	-	3,000
2015 Other Supplies	-	-	-	1,500
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,500</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	-	-	1,500
3020 Training/Seminars	-	-	-	5,500
6005 Advertising	-	-	-	3,500
9050 Contingency	-	-	-	11,534
9037 Transfer to Debt Service	280,050	740,060	740,060	732,180
Services & Charges Subtotal	<u>280,050</u>	<u>740,060</u>	<u>740,060</u>	<u>754,214</u>
Division Total	280,050	740,060	740,060	832,180

City of La Porte
Tax Increment Reinvestment Zone One (039) Fund Summary

<i>Beginning Fund Balance 9/30/05</i>		150,609
Plus Estimated 05-06 Revenues		44,183
Less 05-06 Expenditures and Commitments		
Developmental Assistance, Audit, Operations, Misc.	23,488	
		23,488
<i>Estimated Fund Balance 9/30/06</i>		171,304
Plus 06-07 Revenues:		
Property Taxes	42,380	
Interest Income	3,900	
Total Revenues		46,280
<i>Equals Total Resources</i>		217,584
Less 06-07 Expenditures and Commitments		
Miscellaneous Consulting Fees	19,482	
Operations	2,856	
Miscellaneous Supplies, Materials	714	
Educational Fund	13,668	
Total Expenditures		36,720
<i>Ending Fund Balance 9/30/07</i>		180,864

	Estimated 2005-06	Projected 2006-07
Revenues	44,183	46,280
Expenditures & Commitments	23,488	36,720
Revenues over Expenditures	20,695	9,560

**City Council agreed to front the expenses for the City's portion of the Sylvan Beach Shoreline Erosion Project estimated at \$486,435. This commitment will be reimbursed from future funds. \$94,600 will be reserved in the Hotel/Motel Fund (037) by the end of FY 2007.*

City of La Porte
Tax Increment Reinvestment Zone One Fund (039)
Statement of Revenues

Object	Description	Actual 2004-05	Budget 2005-06	Revised 2005-06	Projected 2006-07
General Property Taxes:					
401.01-00	Current Property Taxes	36,865	40,750	40,750	42,380
	General Property Taxes Subtotal	<u>36,865</u>	<u>40,750</u>	<u>40,750</u>	<u>42,380</u>
Interest:					
483.01-00	Interest Income	3,213	3,100	3,433	3,900
	Interest Subtotal	<u>3,213</u>	<u>3,100</u>	<u>3,433</u>	<u>3,900</u>
Total TIRZ One Fund Revenues		40,078	43,850	44,183	46,280

City of La Porte, Texas
Tax Increment and Reinvestment Zone (TIRZ)
Detail of Expenditures

039-9898-826
039-9898-510

	Actual	Budget	Estimated	Adopted
	2004-05	2005-06	2005-06	2006-07
Personal Services:				
1010 Regular Earnings	1,745	-	-	-
1020 Overtime	134	-	-	-
1060 FICA	224	-	-	-
Personal Services Subtotal	<u>2,103</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supplies:				
2001 Office Supplies	-	-	-	425
2002 Postage	79	-	57	125
2015 Other Supplies	60	3,500	120	150
Supplies Subtotal	<u>139</u>	<u>3,500</u>	<u>177</u>	<u>700</u>
Services & Charges:				
5001 Audit	5,000	6,000	2,500	2,500
5003 Legal	100	-	508	5,100
5004 Consulting	2,765	13,100	9,500	14,385
5005 Personnel Services	-	-	-	2,800
6002 Printing & Reproduction	77	-	-	-
6017 Educational Facilities	13,078	13,400	10,803	11,235
Services & Charges Subtotal	<u>21,020</u>	<u>32,500</u>	<u>23,311</u>	<u>36,020</u>
Division Total	23,262	36,000	23,488	36,720



**CITY OF LA PORTE
SCHEDULE OF CAPITAL OUTLAY
FY 2006-2007**

ACCOUNT	DESCRIPTION	AMOUNT
001-5051-522-8021	Upgrade AED's	14,000
001-5051-522-8021	Replace Jaws of Life Power Unit	9,000
001-5051-522-8021	Replace 12 SCBA Cylinders	12,000
001-5258-521-8002	Repair Roof at Animal Shelter	8,000
001-6054-510-8021	Stream and Flood Alert Monitor	10,200
001-7071-531-8027	Centerline Striping	3,000
001-7071-531-8029	Concrete Repair and Maintenance	50,000
001-7072-532-8021	Forklift	8,100
001-8080-552-8002	Pool Heater	9,000
001-8080-552-8002	Steam Room Boiler	14,000
001-8080-552-8032	New Light Poles for Northwest Park	19,140
002-6176-515-8012	Water Taps	12,000
002-6176-515-8026	Meters & Boxes	37,350
002-7085-533-8028	Fire Hydrants	3,000
002-7086-532-8013	Sewer Taps	4,500
023-9904-580-8023	Various Software Licenses	79,661
028-6048-551-8002	Clubhouse Repairs - Flooring, Paint	10,000
028-6049-551-8021	Mosquito Sprayer	3,000
	TOTAL CAPITAL OUTLAY	305,951



STATISTICAL SECTION (Unaudited)

The Statistical Section presents multi-year data for property tax levies and collections, property tax rates and valuations for overlapping governments, ratios of bonded debt, legal debt margin, overlapping debt, ratio of debt service to general expenditures, revenue bond coverage, property value/construction, principal taxpayers and other miscellaneous statistics. This information is extracted from the City's Comprehensive Annual Financial Report.

City of La Porte, Texas
Government-wide Expenses by Function
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	General Government	Public Safety	Public Works	Health & Sanitation	Culture & Recreation	Interest on Long Term Debt
2003	\$ 8,625,554	\$ 10,771,423	\$ 3,638,063	\$ 1,823,462	\$ 4,048,974	\$ 747,351
2004	10,487,889	11,947,286	1,267,829	1,906,519	4,106,491	689,644
2005	7,411,122	10,367,759	5,164,855	1,887,204	3,717,791	863,818

Note: City of La Porte first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

City of La Porte, Texas
Government-wide Revenues
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	PROGRAM REVENUES		GENERAL REVENUES			
	Charges for Services	Operating Grants and Contributions	Taxes	Investment Earnings	Miscellaneous	Loss on Sale of Assets
2003	\$ 13,106,260	\$ 480,037	\$ 22,865,250	\$ 663,428	\$ 1,594,184	\$ (260,545)
2004	11,581,258	576,262	22,939,985	464,961	1,369,248	(5,784)
2005	12,337,413	2,639,934	24,153,400	885,299	1,580,778	103,594

Note: City of La Porte first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

	<u>Water Services</u>	<u>Sewer Services</u>	<u>Airport</u>	<u>Golf Course</u>	<u>Convention Center</u>	<u>Total</u>
\$	6,339,238	\$ 1,913,284	\$ 149,472	\$ 1,284,729	\$ 212,947	\$ 39,554,497
	6,256,424	1,895,709	142,765	1,222,819	194,314	40,117,689
	6,477,962	1,819,756	157,186	1,242,613	211,682	39,321,748

	<u>Total</u>
\$	38,448,614
	36,925,930
	41,700,418

City of La Porte, Texas
 General Governmental Expenditures by Function ¹
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	General Government	Public Safety	Public Works	Health and Sanitation	Parks and Recreation
1996	\$ 4,472,650	\$ 6,355,939	\$ 1,985,548	\$ 1,815,140	\$ 2,093,166
1997	4,495,678	6,889,530	2,070,686	1,873,746	2,331,312
1998	4,537,921	7,472,289	2,144,846	2,225,835	2,560,069
1999	5,056,127	7,842,420	2,204,287	2,413,218	2,697,886
2000	5,030,071	8,644,309	2,304,829	2,411,767	2,944,296
2001	5,232,112	9,364,320	2,487,825	2,278,761	3,058,199
2002	5,295,157	10,165,683	2,422,522	1,764,906	3,297,865
2003	5,625,003	10,477,080	2,556,011	1,823,462	3,475,888
2004	7,971,284	10,414,544	2,361,192	1,758,964	3,245,144
2005	7,308,905	10,532,857	2,430,322	1,808,313	3,067,815

¹ This table includes General, Special Revenue and Debt Service Funds.

<u>Debt Service</u>	<u>Total</u>
\$ 2,424,211	\$ 19,146,654
2,212,278	19,873,230
2,061,420	21,002,380
2,054,379	22,268,317
2,145,841	23,481,113
2,504,933	24,926,150
2,319,535	25,265,668
2,385,199	26,342,643
2,189,834	27,940,962
2,171,762	27,319,974

City of La Porte, Texas
 General Governmental Revenues by Source ¹
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Taxes ²	Licenses and Permits	Fines and Forfeits	Charges for Services	Inter- governmental
1996	\$ 16,181,649	\$ 218,946	\$ 353,837	\$ 2,439,161	\$ 142,600
1997	17,148,601	243,632	427,305	2,567,400	187,333
1998	18,841,950	303,890	617,432	2,552,849	192,821
1999	19,400,416	357,694	479,363	2,996,774	170,044
2000	20,231,824	337,259	407,459	3,147,031	313,261
2001	21,685,552	262,010	561,547	2,923,504	673,105
2002	22,535,013	238,535	614,534	2,108,739	385,722
2003	22,921,623	199,970	847,250	2,275,333	302,912
2004	22,948,635	320,405	554,559	2,948,580	576,262
2005	24,045,940	531,091	678,205	3,233,453	1,062,653

¹ This table includes General, Special Revenue and Debt Service Funds.

² Includes ad valorem, franchise, sales, industrial payments and other taxes.

<u>Interest</u>	<u>Miscellaneous</u>	<u>Total</u>
\$ 589,499	\$ 85,202	\$ 20,010,894
589,971	28,470	21,192,712
694,129	14,791	23,217,862
627,387	88,508	24,120,186
836,115	71,417	25,344,366
926,656	112,389	27,144,763
444,248	143,668	26,470,459
295,069	88,970	26,931,127
325,418	32,605	27,706,464
405,902	183,659	30,140,903

City of La Porte, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections ¹
1996	\$ 7,874,567	\$ 7,693,553	97.70%	\$ 152,106	\$ 7,845,659
1997	8,310,963	8,100,624	97.47%	358,575	8,459,199
1998	8,598,632	8,437,322	98.12%	220,553	8,657,875
1999	8,939,428	8,795,498	98.39%	206,154	9,001,652
2000	9,175,689	9,006,072	98.15%	184,584	9,190,656
2001	10,102,074	9,831,981	97.33%	247,977	10,079,958
2002	10,683,102	10,515,098	98.43%	207,508	10,722,606
2003	10,740,051	10,539,796	98.14%	300,131	10,839,927
2004	11,078,891	10,924,697	98.61%	263,540	11,188,237
2005	11,607,713	11,451,693	98.66%	277,123	11,728,816

¹ Excludes penalties and interest.

<u>Percentage of Total Tax Collections to Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Delinquent Taxes to Tax Levy</u>
99.63%	1,101,197	13.98%
101.78%	1,108,770	13.34%
100.69%	1,036,304	12.05%
100.70%	901,832	10.09%
100.16%	830,979	9.06%
99.78%	619,890	6.14%
100.37%	864,736	8.09%
100.93%	854,559	7.96%
100.99%	808,145	7.29%
101.04%	858,141	7.39%

City of La Porte, Texas
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	City of La Porte ¹			Harris County Flood Control District ²	Harris County ²	Port of Houston Authority ²
	General Fund	Debt Service Fund	Total			
1996	0.55	0.16	0.71	0.0760	0.4070	0.0130
1997	0.57	0.14	0.71	0.0742	0.4276	0.0160
1998	0.57	0.14	0.71	0.0800	0.4166	0.0213
1999	0.57	0.14	0.71	0.0800	0.3948	0.0204
2000	0.57	0.14	0.71	0.0617	0.3590	0.0183
2001	0.57	0.14	0.71	0.0476	0.3839	0.0183
2002	0.57	0.14	0.71	0.0476	0.3839	0.0183
2003	0.575	0.135	0.71	0.04174	0.3881	0.0199
2004	0.575	0.135	0.71	0.03318	0.3999	0.0167
2005	0.612	0.098	0.71	0.03322	0.3999	0.0147

Source: ¹ City of La Porte records
² Office of Harris County
³ Office of La Porte Independence School District
⁴ Office of San Jacinto Jr. College District

<u>Harris County Board of Education ²</u>	<u>Hospital District ²</u>	<u>La Porte I.S.D. ³</u>	<u>San Jacinto Jr. College District ⁴</u>	<u>Total</u>
0.0050	0.1240	1.560	0.1100	3.0050
0.0056	0.1238	1.560	0.1100	3.0272
0.0061	0.1238	1.610	0.1100	3.0778
0.0063	0.1465	1.610	0.1100	3.0780
0.0063	0.2027	1.650	0.1260	3.1340
0.0063	0.1902	1.630	0.1307	3.1170
0.0063	0.1902	1.630	0.1307	3.1170
0.0063	0.1902	1.680	0.1307	3.16694
0.0063	0.1902	1.734	0.1391	3.22938
0.0063	0.1922	1.734	0.1454	3.23572

City of La Porte, Texas
Ratio of Gross General Bonded Debt to Assessed Value
and Gross Bonded Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population	Taxable Value (in thousands)	Gross Bonded Debt ¹ (in thousands)	Ratio of Gross Bonded Debt to Taxable Value	Gross Bonded Debt Per Capita
1996	31,045	\$ 1,135,711	\$ 11,835	1.04%	\$ 381
1997	31,859	1,191,363	10,255	0.86%	321
1998	32,658	1,231,486	11,170	0.91%	342
1999	34,191	1,277,210	9,675	0.76%	283
2000	31,880	1,525,166	11,370	0.75%	324
2001	32,356	1,422,739	9,745	0.68%	311
2002	32,910	1,504,631	13,610	0.90%	425
2003	33,789	1,512,665	12,170	0.80%	360
2004	33,712	1,560,406	10,830	0.69%	320
2005	34,538	1,634,888	17,325	1.06%	500

¹ Included long-term general obligation debt but not liability for employees separation pay.

City of La Porte, Texas
 Computation of Direct and Overlapping Debt
 September 30, 2005
 (Unaudited)

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of La Porte</u>	<u>Amount Applicable to City of La Porte</u>
La Porte Independent School District	\$ 62,550,000	36.47%	\$ 22,811,985
Harris County Flood Control District	53,599,985	0.84%	450,240
Harris County (includes toll roads and bridges)	1,867,831,590	0.84%	15,689,785
Harris County Dept. of Education	1,135,000	0.84%	9,534
Port of Houston Authority	333,645,000	0.84%	2,802,618
San Jacinto Jr. College District	<u>86,215,000</u>	5.96%	<u>5,138,414</u>
Total Overlapping Debt	2,404,976,575		46,902,576
City of La Porte	<u>28,375,000</u>	100.00%	<u>28,375,000</u>
Total Direct and Overlapping Debt	<u><u>\$ 2,433,351,575</u></u>		<u><u>\$ 75,277,576</u></u>
Total Direct and Overlapping Debt Per Capita			<u><u>\$ 2,180</u></u>

City of La Porte, Texas
 Computation of Legal Debt Margin
 September 30, 2005
 (Unaudited)

The City has no general obligation legal debt limit other than a ceiling on the tax rate as specified by the State of Texas. The prescribed maximum is \$2.50 per \$100 appraised valuation, calculated as follows:

Total assessed value		\$ 1,634,888,940
Times debt limit factor (2.50 per 100)		<u>0.025</u>
Equals debt limit		40,872,224
Less amount applicable to debt limit	17,325,000	
Plus funds accumulated for servicing of debt	1,704,631	
Equals remaining legal debt margin		<u><u>\$ 25,251,855</u></u>

This means the City could issue up to \$25,251,855 in debt and remain in compliance with the State established Debt limits.

City of La Porte, Texas
Ratio of Annual Debt Service Expenditures for
General Obligation Debt to Total General Expenditures
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures ¹	Ratio of Debt Service to Total General Expenditures
1996	\$ 1,720,000	\$ 704,211	\$ 2,424,211	\$ 19,146,634	12.66%
1997	1,610,000	602,278	2,212,278	19,873,230	11.13%
1998	1,555,000	506,420	2,061,420	21,002,380	9.82%
1999	1,495,000	559,379	2,054,379	22,089,712	9.30%
2000	1,555,000	590,841	2,145,841	23,481,113	9.14%
2001	1,775,000	729,932	2,504,932	24,926,150	10.05%
2002	1,685,000	634,535	2,319,535	25,119,686	9.23%
2003	1,590,000	795,199	2,385,199	26,130,052	9.13%
2004	1,490,000	699,834	2,189,834	25,576,240	8.56%
2005	1,330,000	841,762	2,171,762	25,604,998	8.48%

¹ Includes all General Fund and Debt Service Fund Expenditures.

City of La Porte, Texas
Water and Sewer Revenue Bond Coverage
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Operating Revenue ¹	Operating Expenses ²	Net Revenue Available for Debt Service
1996	\$ 6,260,721	\$ 3,908,378	\$ 2,352,343
1997	6,106,337	4,081,712	2,024,625
1998	6,368,938	4,177,982	2,190,956
1999	6,445,231	4,386,479	2,058,752
2000	6,844,236	5,626,662	1,217,574
2001	6,094,735	4,347,508	1,747,227
2002	5,988,595	4,814,158	1,174,437
2003	5,837,448	5,025,158	812,290
2004	5,836,221	5,125,635	710,586
2005	6,080,845	5,259,943	820,902

¹ Includes interest income.

² Excludes depreciation and loss on uncollectible accounts.

Debt Service Requirements

<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
\$ 570,000	\$ 290,100	\$ 860,100	2.73
540,000	256,603	796,603	2.54
535,000	263,547	798,547	2.74
660,000	211,328	871,328	2.36
660,000	170,483	830,483	1.47
660,000	168,781	828,781	2.11
625,000	132,418	757,418	1.55
580,000	115,948	695,948	1.17
580,000	71,293	651,293	1.09
565,000	43,161	608,161	1.35

City of La Porte, Texas
 Assessed and Estimated Actual Value of Taxable Property ¹
 Last Ten Fiscal Years
 (Unaudited)

Year	Real Property		Personal Property	
	Actual Value	Taxable Value	Actual Value	Taxable Value
1996	\$ 1,088,617,760	\$ 963,946,080	\$ 197,177,710	\$ 171,765,840
1997	1,107,091,700	991,682,852	222,428,561	199,680,490
1998	1,132,150,100	1,030,030,350	239,361,192	201,455,980
1999	1,200,942,090	1,073,849,843	231,352,908	203,361,040
2000	1,348,881,240	1,288,197,300	258,255,710	236,968,760
2001	1,346,611,820	1,128,777,060	295,183,470	293,962,150
2002	1,461,368,400	1,212,042,880	295,213,550	292,588,100
2003	1,498,049,850	1,246,480,840	270,257,240	266,183,680
2004	1,546,560,410	1,288,266,880	279,687,470	272,140,030
2005	1,601,433,200	1,333,645,620	311,721,280	301,243,320

Source: City of La Porte records and the Harris County Appraisal District

¹ Property values shown are appraised values, which represent estimated actual value. Ratio of total appraised value to estimated actual value for all years is 100%.

Exemptions		Total		Ratio of Actual Value to Taxable Value
Real Property	Personal Property	Actual Value	Taxable Value	
\$ 145,406,130	\$ 419,590	\$ 1,285,795,470	\$ 1,135,711,920	113.21%
146,950,580	522,210	1,329,520,261	1,191,363,342	111.60%
151,108,330	129,520	1,371,511,292	1,231,486,330	111.37%
169,445,710	809,240	1,432,294,998	1,277,210,883	112.14%
186,962,500	956,290	1,607,136,950	1,525,166,060	105.37%
217,834,760	1,221,320	1,641,795,290	1,422,739,210	115.40%
249,325,520	2,625,450	1,756,581,950	1,504,630,980	116.75%
251,569,010	4,073,560	1,768,307,090	1,512,664,520	116.90%
258,293,530	7,547,440	1,826,247,880	1,560,406,910	117.04%
267,787,580	10,477,960	1,913,154,480	1,634,888,940	117.02%

City of La Porte, Texas
Principal Taxpayers
September 30, 2005
(Unaudited)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Conoco Phillips Inc	Chemical Plant	\$ 54,702,820	3.09%
Oxy Vinyls LP	Chemical Plant	49,177,149	2.78%
Equistar Chemicals LP	Chemical Plant	45,219,482	2.56%
BP Solvay	Chemical Plant	37,068,510	2.10%
PPG Industries	Chemical Plant	32,016,935	1.81%
Dupont Dow Elastomers	Chemical Plant	25,986,060	1.47%
Centerpoint Energy	Utility	24,651,811	1.39%
Dow Chemicals	Chemical Plant	20,576,356	1.16%
Attofina Petrochemicals	Chemical Plant	20,215,323	1.14%
PPG Industries	Chemical Plant	14,643,050	0.83%
		<u>\$ 324,257,496</u>	<u>18.33%</u>

Source: City of La Porte Tax records.

City of La Porte, Texas
 Demographic Statistics
 September 30, 2005
 (Unaudited)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
1996	31,045	7,458	4.0%
1997	31,859	7,353	5.3%
1998	32,658	7,415	4.3%
1999	34,191	7,477	4.4%
2000	31,880	7,645	3.9%
2001	32,356	7,772	4.6%
2002	32,910	7,732	5.6%
2003	33,789	7,648	7.0%
2004	33,712	7,629	6.0%
2005	34,538	7,808	6.1%

- Sources: (1) Based on building permits issued by the City's Inspection Division and information obtained from the U. S. Census Bureau.
 (2) La Porte Independent School District for the school year ending August 31.
 (3) Texas Workforce Commission rates for Harris County, as of September 2004

City of La Porte, Texas
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Commercial Construction		Residential Construction		Bank Deposits		Property Value ¹
	Number of Units	Value	Number of Units	Value	Number of Units	Amount	
1996	21	\$ 6,443,359	181	\$ 15,166,761	2	\$ 176,891,604	\$ 1,135,711,920
1997	52	9,189,192	199	17,910,021	3	220,345,717	1,191,363,342
1998	24	10,682,637	258	32,216,337	3	293,810,442	1,231,486,330
1999	46	20,944,265	282	33,741,959	2	275,951,399	1,277,210,883
2000	25	8,255,364	290	17,891,727	2	304,034,393	1,525,166,060
2001	31	9,679,778	155	20,037,910	2	328,478,701	1,422,739,210
2002	31	7,149,145	146	21,222,481	2	325,832,577	1,504,630,980
2003	21	4,077,913	164	21,337,646	1	280,362,658	1,512,664,520
2004	22	6,270,391	112	12,917,657	*	*	1,560,406,910
2005	36	13,125,264	113	24,316,941	*	*	1,634,888,940

Source: City of La Porte records, local financial institutions and the Harris County Appraisal District.

¹ Property values shown are appraised values, which represent taxable value.
Ratio of total appraised value to estimated actual value for all years is 100%.
State law requires the Appraisal District to report current values.

* Information not available

City of La Porte, Texas
Miscellaneous Statistical Data
September 30, 2005
(Unaudited)

Date of Incorporation	August 10, 1892
Form of Government	Council/Manager
Area	19 Square miles
Miles of Streets	211 Miles
Number of Street Lights	2,192
Fire Protection:	
Number of stations	4
Number of paid personnel	13
Number of volunteer firefighters	90
Police Protection:	
Number of stations	1
Number of police officers	72
Number of reserve officers	5
Municipal Water Department:	
Number of meters	10,987 Meters
Average daily consumption	4.1 Million gallons
Miles of water mains	165 Miles
Sewers:	
Sanitary sewers	187 Miles
Storm sewers	89 Miles
Recreation and Culture	
Number of parks	21
Acreage	337
Employees:	
Full-time	360
Part-time	55
Education:	
Attendance centers	11
Number of teachers	513
Number of students	7,808



City of La Porte, Texas

FINANCIAL MANAGEMENT POLICIES



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The City of La Porte Financial Management Policies provides a basic framework for the overall fiscal management of the City. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

The Financial Management Policies reflect long-standing principles and practices, which have enabled the City to maintain its financial stability. It is intended that the policies be reviewed annually so that the guidelines represent a realistic, current framework for public policy decisions. Policy statements are included for the following areas:

- Operating Budget Policies
- Revenue Policies
- Reserve Policies
- Debt Policies
- Capital Budget Policies
- Accounting Policies
- Investment Policies

In addition to the policies listed above, the City has or is implementing the following Recommended Practices established by the Government Finance Officers Association.

“Best Management Practices” Financial Policies	In compliance?	Found on Page
1. Develop a policy to guide the creation, maintenance, and use of resources for financial stabilization purposes.	Yes	449
2. Adopt a policy to identify the manner in which fees and charges are set and the extent to which they cover the cost of the service provided.	Yes	447
3. Adopt a policy to guide the issuance and management of debt.	Yes	449
4. Adopt a policy on the maximum amount of debt and debt service that should be outstanding at any one time.	Yes	450
5. Adopt a policy limiting the use of one-time revenues for ongoing expenditures.	Yes	446
6. Identify major revenue sources considered unpredictable and define how these resources may be used.	Currently Developing	
7. Develop a policy that defines a balanced operating budget, encourage commitment to a balanced budget under normal circumstances, and provide for disclosure when a deviation from a balanced operating budget is planned or when it occurs.	Yes	444
8. Adopt a policy that encourages a diversity of revenue sources.	Yes	446
9. Develop a policy to guide the financial actions to be undertaken in the event of emergencies, natural disasters, or other unexpected events.	Yes	446

FINANCIAL MANAGEMENT POLICIES

1. OPERATING BUDGET POLICIES

The objectives of the operating budget policies are to maintain adequate service levels at reasonable costs by following sound financial management practices.

Balanced budget

The city shall annually adopt a balanced budget where revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designate reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or “one-time only” General Fund expenditures. **Status: The City is currently taking steps to bring the budget back into balance.**

Cost Recovery

Government Budgets are under constant pressure to stay within limits. This forces local government to seek ways to lower costs associated with delivering services. The City of La Porte is very proactive in its drive to identify methods for reducing and/or recovering costs. The City staff performs internal reviews of operations to define those services or products in which an element of cost recovery can be implemented, and at what level: full cost recovery, partial cost recovery or no cost recovery. The City has defined four major elements of cost recovery, which include reducing costs, increasing returns, researching alternative service providers and seeking alternative funding sources.

When evaluating a reduction in costs, the City will consider downsizing (staff reduction), operating efficiencies, outsourcing and in-kind services as possible alternatives.

When implementing cost recovery by way of increasing returns, the City will focus on user fees, fee increases, increasing markets, new products and advertising.

Alternative service providers include, but are not limited to, privatization, nonprofit spin-offs and volunteers.

Alternative funding sources include foundations, grants, dedicated taxes (hotel/motel tax), corporate underwriting and sponsorships

Annually, as part of the budget/planning process, each department will report their achievements in the area of cost recovery to management and to the City Council. **Status: The City is currently implementing a cost recovery plan.**

Borrowing for operating expenditures (expenses)

The City shall not use debt or bond financing to fund current operating expenditures (expenses). **Status: In compliance.**

Performance evaluation

Performance measurement and productivity indicators shall be integrated into the annual budgeting process. All departments shall be reviewed annually by the City Manager for such performance criteria as program initiatives, compliance with policy direction, program effectiveness and cost efficiency.

Status: The City is working with all departments to develop and enhance performance measurements.

Budgetary controls

The City shall maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations. Regular reports shall be provided comparing actual revenues and expenditures (expenses) to budgeted amounts.

The legal level for expenditure (expense) budget control is the Fund level. Each Department Director is responsible for the budget in their respective departments. The Directors are given latitude to transfer budget funds within their departments, with the exception of the personal services category. Transfers affecting the personal services category or outside of the department require the approval of the City Manager. Additions to the budget that are not countered by a reduction elsewhere require amendment of the budget by City Council. Article IV of the City's Charter governs the preparation and submission of the budget and the Schedules and Attachments in this budget meet or exceed its requirements.

The amendment of a Departmental budget, which affects the total budget, requires approval by City Council. The City budgets a contingency amount in our operating funds. These contingency amounts are available to be used by the City Manager for any emergency, unforeseen expense or opportunity that might arise. In past years, the contingency has been used to purchase property and for hurricane preparedness. **Status: In compliance.**

Basis of Budgeting

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of Capital Projects Funds, which adopt project length budgets. Governmental type fund budgets are prepared on modified accrual basis. Governmental revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred. All proprietary fund types are budgeted using a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are budgeted when they are earned and measurable and expenses are budgeted in the period in which the liability was incurred. The City departs from GAAP in the treatment of depreciation and encumbrances. Depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end. Under the City's budgetary process, outstanding encumbrances at year end are reported as reservations of fund balances since they do not constitute expenditures and liabilities, since the commitments will be re-appropriated and honored the subsequent fiscal year. **Status: In compliance.**

Self-supporting enterprises

All enterprise activities of the City shall be self-supporting to the greatest extent possible. These activities include, but are not limited to, Water and Sewer Utility Service, Sylvan Beach Pavilion, Airport, La Porte Area Water Authority, and the Golf Course. **Status: The City is currently taking steps to bring several funds back into compliance.**

Service planning

All departments shall share in the responsibility of meeting policy goals and ensuring long-term financial viability. Future service plans and program initiatives shall be developed reflecting policy directives, projected resources and future service requirements. **Status: In compliance.**

Contingencies

The City shall budget a contingency in each of its operating and capital improvement funds. The contingency amount shall be used at the discretion of the City Manager for items that were unexpected or unforeseen during the formal budget process. Funding shall be targeted at one (1) percent of the City's operating expenditures.

The City will have in place a budget contingency plan that addresses financial conditions which could result in a net shortfall of resources as compared to requirements. The plan will identify various phases to address the severity of possible budget shortfalls and outline the actions to be taken in such a situation. **Status: In compliance.**

GFOA Distinguished Budget Presentation Award

The City shall annually submit necessary documentation to obtain the Distinguished Budget Presentation Award as awarded by the Governmental Finance Officers Association of the United States and Canada. **Status: The City has been awarded the Distinguished Budget Presentation Award for the sixteenth consecutive year.**

2. REVENUE POLICIES

The objective of the revenue policies is to ensure that funding for public programs is derived from a fair, equitable and adequate resource base, while minimizing tax differential burdens.

Revenue structure

In the City of La Porte's fiscal system, the monitoring and control of revenues is a primary concern. The City shall attempt to maintain a diversified and stable revenue system to shelter programs from short-term fluctuations in any single revenue source. Potential revenue sources will be evaluated and, if feasible, initiated. To accomplish this, revenues are monitored on a continuous basis to insure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy. **Status: In compliance.**

One-time revenues

One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.

Revenue collection

The City shall follow an aggressive, but humane, policy of collecting revenues. The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help insure a balanced budget.

Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to insure that revenue collections reflect the cost of providing associated City services. **Status: In compliance.**

Sources of services financing

Services which have a city-wide benefit shall be financed with revenue sources, which are generated from a broad base, such as property and other taxes. Services where the customer determines the use shall be financed with user fees, charges and assessments directly related to the level of service provided.

Status: In compliance.

Tax base capacity

The objective of the City is to ensure that local general tax resources are not increased faster than the tax base capacity of the community. The City will attempt to maintain a stable tax base. The local taxing effort of other cities as well as the demand and need for local public services will be major considerations in determining tax rate. **Status: In compliance.**

User fees

The City shall maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where costs are directly related to the level of service.

Cost of service - The City shall establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect and capital costs shall be considered in the charges. Full cost charges shall be imposed unless it is determined that policy and market factors require lower fees. **Status: In compliance.**

Policy and market considerations - The City shall also consider policy objectives and market rates and charges levied by other public and private organizations for similar services when fees and charges are established. **Status: In compliance.**

Bi-annual review - The City Manager shall direct a bi-annual review of fees and charges for services and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service and to assure that one group of users are not subsidized by the general populace. **Status: In compliance.**

Non-resident charges - Where practical, user fees and other appropriate charges shall be levied for activities or facilities in which non-residents participate in order to relieve the burden on City residents. Non-resident fees shall be structured at market levels so that resident users are subsidized to the greatest extent possible. **Status: In compliance.**

Water and sewer rates - User charge fees for water and sewer shall be sufficient to finance all operating, capital and debt service costs for these utilities. Rates will be set such that these enterprise funds are never in a cash deficit position during the year. Additionally, where feasible, rates will be established where each portion of the service will cover the cost of the service provided. **Status: In compliance.**

Internal service fees - When interdepartmental charges are used to finance internal enterprise functions, charges shall reflect full costs, including all indirect expenses. **Status: In compliance.**

Donated revenues - All private money donated or contributed to the City for operations, maintenance, purchase of equipment, supplies, land or capital facilities shall be subject to current budget policies. The donated or contributed funds shall be deposited as miscellaneous revenues into the appropriate fund and the expenditure (expense) shall be budgeted (through a formal budget amendment, if required). **Status: In compliance.**

Percentage of Cost Recovery - The extent to which the total cost of service should be recovered through fees depends upon the following factors:

The nature of the facilities, infrastructure or services. In the case of fees for facilities, infrastructure and proprietary services, total cost recovery may be warranted. In the case of governmental services, it may be appropriate for a substantial portion of the cost of such services to be borne by the City's taxpayers, rather than the individual users of such services. Proprietary services are those which are provided for the benefit and enjoyment of the residents of the City, such as parks and recreation services. Governmental services are those which are provided by the City for the public good such as regulating land use, maintaining streets, and providing police and fire protection. **Status: In compliance.**

Administrative Transfers

The City shall recover from selected enterprise operations an administrative fee. The fee shall be considered a payment for certain administrative functions (oversight management, accounting, human resource assistance, etc) and for payments in-lieu of taxes (i.e. if the operation was operated by someone other than the City, the City would receive property tax revenues).

General & Administrative Transfers – A transfer to cover the direct and indirect costs associated with administrative support. For the Utility Fund, the transfer is allocated at a rate of 5 percent of total expenses. **Status: In compliance.**

Flat Fee Transfers - Transfers from the Utility and La Porte Area Water Authority Funds to the General Fund will be determined by City management during the budget process and shall not exceed an overhead allocation where administrative fees are distributed to all City divisions based on their share of non-capital expenditures (expenses) as compared to all City non-capital expenditures (expenses). **Status: In compliance.**

Transfer from Golf Course Fund - An administrative transfer from the Golf Course Fund to the General Fund shall be based on 10% of its estimated ending working capital balance, as long as it's the transfer does not cause its working capital balance to fall below its targeted reserve balance as established in Section 3. **Status: In compliance.**

3. RESERVE POLICIES

The objectives of the reserve policies is not to hold resources solely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates and charges for services. In addition, the City's proximity to the Gulf Coast provides the very real possibility of a damaging tropical storm or hurricane.

General Fund

The City shall strive to maintain a targeted reserve of 90 to 120 days of expenditures in the General Fund to meet unanticipated contingencies and fluctuations in revenue. The number of days shall be calculated by taking the budgeted expenditures (expenses) for the fund (including capital outlay), dividing by 365 days and multiplied by 90 days for the lower limit and 120 days for the upper limit. In conjunction with the annual audit, if the ending reserve balance exceeds 120 days of budgeted operating expenditures; the excess may be reallocated by designating it for future capital use. Staff develops a General Fund rate model, which is a rolling ten-year average multi-year financing plan that is used to forecast year – end

balances. By compiling all projected resources, General Fund disbursements, general capital needs and operating transfers, staff develops a rate model. If the rate model indicates an impending deficit, contingency plans are developed to relieve those deficits such that current levels of excellent customer service may be delivered without interruption to La Porte citizens. **Status: In compliance.**

Other Operating Funds

The City shall strive to maintain a targeted reserve of 60 to 90 days of operating capital in all other operating funds. **Status: The City is currently taking steps to bring several funds back into compliance.**

Debt Service Funds

The Debt Service Fund will strive to maintain a reserve balance of 60 days of service requirements. Any excesses over this amount will be used over a sufficient length of time as to provide a minimum impact on the City's Interest and Sinking portion of the tax rate. **Status: In compliance.**

Rate Stabilization Reserves

The City will maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls. This will be accomplished through the establishment of rate stabilization reserves, which will be targeted at a level of 90 days of operating expenditures. If a reserve exceeds the target, the excess is designated as either a rate stabilization reserve or transferred to the capital projects fund, to be reallocated as deemed necessary during the budget process. In the event of weather-induced excesses, the funds may be used for either necessary capital projects (to reduce incurring debt for capital improvements) or placed in the rate stabilization fund to mitigate weather-induced shortfalls. Reserve and rate stabilization balances are analyzed annually to identify funding progress. Where reserves or rate stabilization balances exceed projections, the excess is analyzed to determine if it needs to be reallocated or funding plans are developed within the 10 year rate model for reserve or rate stabilization balances that do not meet projections. **Status: The City is currently developing rate stabilization reserves in the Utility Fund.**

4. DEBT POLICIES

The objectives of the debt management policies is to maintain the City's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development of the City without endangering the City's ability to finance essential City services. Debt financing may include, but is not limited to, general obligation bonds, revenue bonds and certificates of obligation. The underlying asset that is being financed should have a longer useful life than the maturity schedule of the debt issued for the financing of the asset. Since issuing debt costs more to the entity than purchasing assets outright, the use of financing will be carefully evaluated to ensure that benefits, tangible and/or intangible derived from financing exceed the related financing costs.

General obligation bonds or certificates of obligations

The City shall utilize tax supported general obligation bonds or certificates of obligations to finance only those capital improvements and long term assets which have been determined to be essential to the maintenance or development of the City. **Status: In compliance.**

Revenue supported bonds

The City shall utilize, where feasible, revenue supported or backed bonds to finance public

improvements for its enterprise operations. Status: In compliance.

Debt management

The City shall strive to maintain a balanced relationship between debt service requirements and current operating costs, encourage growth of the tax base, actively seek alternative funding sources, minimize interest costs and maximize investment rate of returns. **Status: In compliance.**

Bond term

The City shall issue bonds with terms no longer than the economic useful life of the project. For revenue supported bonds, principal repayments and associated interest costs shall not exceed projected revenue streams. **Status: In compliance.**

Debt Limits

The City evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate the issuance of self-supporting revenue bonds and self-supporting general obligation bonds are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The City strives to achieve the standards at levels below the median industry measures for cities of comparable size. **Status: In compliance.**

Structure

Bonds are generally issued with an average life of 20 years or less for general obligation bonds or 20 years for *revenue bonds*. Typically interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

A competitive bidding process is used in offering debt unless the issue warrants a negotiated bid. *The city attempts to award bonds based on a true interest cost (TIC) basis; however upon the recommendation by the Director of Finance, a net interest cost (NIC) approach may be used.*

City staff is committed to providing full and continuous disclosure to rating agencies. Credit ratings are sought from the top three rating agencies as recommended by the Director of Finance. City Staff uses a variety of resources to prepare information that may be useful to rating agencies during a bond rating. The Comprehensive Annual Financial Report (CAFR) contains an annual update of required continuing disclosure under Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The CAFR and material events are reported to Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) according to timeframes required within the SEC ruling. **Status: In compliance.**

Refundings

City staff and the city's financial advisor, monitor the municipal bond market for opportunities to obtain

interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

5. CAPITAL BUDGET POLICIES

The objective of the capital budget policies is to ensure that the City maintains its public infrastructure in the most efficient manner.

Capital improvement program

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment to minimize future replacement and maintenance costs, and to maintain service levels. As part of the annual budget process, the City shall prepare and adopt a five-year Capital Improvement Program, which shall detail each capital project, the estimated cost, and funding source. When considering new projects, related costs such as operations and maintenance costs are evaluated along with capital expenditures to assess affordability prior to proposal of the projects. An adopted priority system shall be used to rank recommended projects.

Capital Project summaries include the projects and funds necessary over the next five years as part of overall long-term capital planning. Major sources of funding for capital projects are Contributions from operating funds, debt issuance, Federal and State Grants, and surpluses in fund balances/retained earnings. Project costs are capitalized and added to the City's Fixed Assets. If a project does not meet the criteria for capitalization, the costs will be treated as operating expenses and expensed as incurred.

Status: The City is developing a five year plan. (Currently have a three year plan)

Operating budget impacts

Operating expenditures (expenses) shall be programmed to include the cost of implementing the Capital Improvement Program and shall reflect estimates of all associated personal expenditures (expenses) and operating costs attributable to the capital outlays. **Status: In compliance.**

Repair and replacement

The City shall maintain its physical assets at a level adequate to protect the City's capital investments and minimize future maintenance and replacement costs. The capital budget shall provide for the adequate maintenance, repair and orderly replacement of the capital plant and equipment from current revenues where possible. **Status: In compliance.**

Financing

There are three basic methods of financing capital requirements:

- Funds may be budgeted from current revenues
- Purchases may be financed through surplus unreserved/undesignated fund balance/retained earnings balances, subject to policy
- Debt may be issued in accordance with policy (Items financed with debt must have useful lives that are less than the maturity of the debt.)

6. ACCOUNTING POLICIES

The objectives of the accounting policies is to ensure that all financial transactions of the City are carried out

in accordance to the dictates of the City Charter, State Statutes, and the principles of sound financial management.

Accounting standards

The City shall establish and maintain accounting systems according to the generally accepted accounting principles and standards (GAAP) of the Governmental Finance Officers Associations (GFOA) and the Governmental Accounting Standards Board (GASB). The central system shall be used for financial transactions of all City departments. **Status: In compliance.**

Internal Control

The City is responsible for establishing and maintaining an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the City are protected from loss, theft, or misuse.

The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management. **Status: In compliance.**

Annual audit

An annual audit shall be performed by an independent accounting firm which will issue an official opinion on the annual financial statements with a management letter detailing areas that could be improved. The auditors must be a CPA firm that has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditors report on the City's financial statements must be completed in sufficient time such that the Comprehensive Annual Financial Report (CAFR) may be presented to the City Council at the second Council meeting in January following the fiscal year end. **Status: In compliance.**

External Financial Reporting

The Accounting Department prepares and publishes a comprehensive annual financial report (CAFR). The CAFR is the official annual report for the City and contains appropriate statements, schedules and other information for the major operations of the City and its component units. Also included is an official audit opinion, transmittal letter from management, and information that provides continuing disclosure as required by SEC Rule 15c2-12. The CAFR is prepared in accordance with generally accepted accounting principals. The CAFR is published and presented to the City Council on the second City Council meeting in January following the fiscal year end. The CAFR is distributed to appropriate federal/state agencies, and other users, including but not limited to, students, other cities, bondholders, city staff, financial institutions, required information depositories, and others.

The Single Audit report is prepared and presented to grantors no later than nine months following the fiscal year end. The Single Audit report lists the status and current operations of all federal/state and local funding awarded and received.

The Accounting Department distributes monthly reports that include schedules/statements that present interim results of operations and an executive summary.

The Accounting Department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs. If delays will occur, the Director of Finance will notify City Management and City Council of the delay and the underlying reasons. **Status: In compliance.**

GFOA Certificate of Achievement Award

The City shall annually submit necessary documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting as awarded by the Governmental Finance Officers Association of the United States and Canada. **Status: The City has been awarded the Certificate of Achievement for Excellence in Financial Reporting for the twenty-fifth consecutive year.**

7. INVESTMENT POLICIES

The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in designated depositories, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according to the adopted Investment Policy.

The City's formal Investment Policy, as adopted by Ordinance 1802 on January 13, 1992, governs the City's investments. **Status: In compliance.**



City of La Porte, Texas

Investment Policy

Adopted by the City Council

Of the City of La Porte

On January 13, 1992, by

Ordinance No. 1802

Amended – November 1995

Amended – August 1997

Amended – November 2000

Amended – February 2003

Amended – February 2005

Amended – October 2005

City of La Porte, Texas

*Cynthia B. Alexander
Assistant City Manager*

*Shelley Wolny
Investment Officer*

I. **POLICY**

It is the policy of the City of La Porte, Texas (the "City") to administer and invest its funds in a manner which will preserve the principal and maintain the liquidity through limitations and diversification while meeting the daily cash flow requirements of the City. The City will invest all available funds in conformance with legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

II. **PURPOSE**

The purpose of this investment policy is to comply with all statutes governing the investment of the City's funds and Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the City to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

III. **SCOPE**

The City will strive to earn a return on funds invested at the highest investment return possible after taking in consideration the primary goals of preservation of principal and liquidity of funds invested, consistent with the policy objectives described below. This investment policy applies to the investment activities of the government of the City of La Porte, Texas.

FUNDS INCLUDED All financial assets of all funds managed by the City, including but not limited to receipts of Tax Revenues, Charges for Services, Bond Proceeds, Interest Incomes, Loans and Funds received by the City where the City performs a custodial function.

IV. **OBJECTIVES**

SAFETY The primary objective of the City's investment activity is the preservation of capital in the overall portfolio. Each investment transaction shall seek first to ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. The City will strive to minimize credit risk by limiting investments to the safest types of investments, prequalifying the financial institutions and broker/dealers with which the City conducts business, and diversify the investment portfolio so that potential losses on individual issuers will be minimized. To minimize interest rate risk, the City will ladder the portfolio and match investments with future cash requirements and invest operating funds in shorter, more liquid securities and investments.

LIQUIDITY The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same day liquidity.

PUBLIC TRUST All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. The governing body recognizes that in a diversified portfolio, occasional measured losses due to market volatility are inevitable, and

must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

YIELD (Optimization of Interest Earnings) The City's cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

V. OVERSIGHT RESPONSIBILITY

Oversight Responsibility for the investment activity of the City of La Porte shall rest with the Fiscal Affairs Committee and the City Manager.

VI. RESPONSIBILITY AND CONTROL

DELEGATION Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

SUBORDINATES All persons involved in investment activities will be referred to as "Investment Officers." No person shall engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of Subordinate Investment Officers.

QUARTERLY REPORTS The Director of Finance shall submit quarterly an investment report that summarizes recent market conditions, economic developments and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter and describe the portfolio in terms of investment securities, maturities, risk characteristics, book values, market values and other features. The report shall explain the quarter's total investment return and compare the return to budgetary expectations. The report shall include an appendix that discloses all transactions during the quarter.

ANNUAL REPORTS Within 90 days of the end of the fiscal year, the Director of Finance shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include twelve-month and quarterly comparison of returns, and shall suggest improvements that might be made in the investment program.

PRUDENCE Investments shall be made with the exercise of due care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their own capital as well as the probable income to be derived. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

IMDEMNIFICATION The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's

credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

ETHICS DISCLOSURE AND CONFLICTS OF INTEREST Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Employees and Investment Officers shall disclose to the City Manager any material interests in financial institutions that conduct business with the City of La Porte, and shall further disclose any personal financial or investment positions that could be related to the performance of the City's investment portfolio. Employees and Investment Officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of La Porte.

An Investment Officer of the City of La Porte who has a personal business relationship with an organization seeking to sell an investment to the City of La Porte shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City of La Porte shall file a statement disclosing that relationship. A statement required under subsection 2256.005(i) of the PFIA must be filed with the Texas Ethics Commission and the governing body of the City of La Porte.

TRAINING Investment Officers shall attend at least one investment training session within 12 months after taking office or assuming duties, and shall attend an investment training session not less than once in a two-year period and receive not less than 10 hours of instruction relating to investment responsibilities from an independent source approved by the Fiscal Affairs Committee. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Independent sources that may provide investment training include the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League. Training shall be in accordance with the Public Funds Investment Act and shall include education in investment controls, security risks, market risks, and compliance with statutes governing the investment of public funds.

VII. INVESTMENTS

ACTIVE PORTFOLIO MANAGEMENT The City intends to pursue active versus passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

AUTHORIZED INVESTMENTS Assets of funds of the government of the City of La Porte may be invested in the following as authorized by the Public Funds Investment Act:

A. Obligations of, or Guaranteed by Governmental Entities

1. Except as provided by Subsection (b), the following are authorized investments under this section:
 - a) obligations of the United States or its agencies and instrumentalities;
 - b) direct obligations of this state or its agencies and instrumentalities;

- c) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
 - d) other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities; and
 - e) obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.
2. The following are not authorized investments under this section:
- a) obligations whose payment represents the coupon payment on the outstanding principal balance of the underlying mortgage-backed security collateral and pays not principal (Interest only bonded);
 - b) obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and pays no interest (Principal only bonds);
 - c) collateralized mortgage obligations that have a final stated maturity date of greater than 10 years; and
 - d) collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

B. Certificates of Deposit and Share Certificates

1. A certificate of deposit is an authorized investment under this Subchapter if the certificate is issued by a state or national bank domiciled in this state, a savings bank domiciled in this state, or a state or federal credit union domiciled in this state and is:
- a) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
 - b) secured by obligations that are described by Section 2256.009 (a), including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by Section 2256.009 (b); or
 - c) secured in any other manner and amount provided by law for deposits of the investing entity.

C. Repurchase Agreements

1. A fully collateralized repurchase agreement is an authorized investment under this Subsection if the repurchase agreement:

- a) has a defined termination date;
 - b) is secured by obligations described by Section 2256.009 (a)(1); and
 - c) requires the securities being purchased by the entity to be pledged to the entity, held in the entity's name, and deposited at the time the investment is made with the entity or with a third party selected and approved by the entity; and
 - d) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state.
 - e) repurchase agreements and reverse repurchase agreements shall be entered into only with dealers who have executed a Master Repurchase Agreement with the City.
2. In this section, "repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations described by Subsection A, 1,a), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement.
 3. Notwithstanding any other law, the term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered.
 4. Money received by an entity under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature no later than the expiration date stated in the reverse security repurchase agreement.

D. Banker's Acceptances

1. A banker's acceptance is an authorized investment under this subchapter if the banker's acceptance:
 - a) has a stated maturity of 270 days or fewer from the date of its issuance;
 - b) will be, in accordance with its terms, liquidated in full at maturity;
 - c) is eligible for collateral for borrowing from a Federal Reserve Bank; and
 - d) is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

E. Commercial Paper

1. Commercial paper is an authorized investment under this subchapter if the commercial paper:
 - a) has a stated maturity of 270 days or fewer from the date of its issuance; and

- b) is rated not less than A-1 or P-1 or an equivalent rating by at least;
- c) two nationally recognized credit rating agencies; or
- d) one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

F. Mutual Funds

1. A no-load money market mutual fund is an authorized investment under this subchapter if the mutual fund:
 - a) is registered with and regulated by the Securities and Exchange Commission;
 - b) provides the investing entity with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 80a-1 et seq.);
 - c) has a dollar-weighted average stated maturity of 90 days or fewer; and
 - d) includes in its investment objectives the maintenance of a stable net asset value of \$1 for each share.
2. In addition to a no-load money market mutual fund permitted as an authorized investment in Subsection (a), a no-load mutual fund is an authorized investment under this Section if the mutual fund:
 - a) is registered with the Securities and Exchange Commission;
 - b) has an average weighted maturity of less than two years;
 - c) is invested exclusively in obligations approved by this subchapter;
 - d) is continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or it equivalent; and
 - e) conforms to the requirements set forth in Sections 2256.016 (b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities.
3. An entity is not authorized by this section to:
 - a) invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves in other funds held for debt service, in mutual funds described in Subsection (b);
 - b) invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Subsection (b); or
 - c) invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in Subsection (a) or (b) in an amount that exceeds 10 percent of the total assets of the mutual fund.

G. Investment Pools

1. An entity may invest its funds and funds under its control through an eligible investment pool if the governing body of the entity by rule, order, ordinance, or resolution, as appropriate, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by this subchapter.
2. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, an investment officer or other authorized representative of the entity an offering circular or other similar disclosure instrument that contains, at a minimum, the following information:
 - a) the types of investments in which money is allowed to be invested;
 - b) the maximum average dollar-weighted maturity allowed, based on the stated maturity date, of the pool;
 - c) the maximum stated maturity date any investment security within the portfolio has;
 - d) the objectives of the pool;
 - e) the size of the pool;
 - f) the names of the members of the advisory board of the pool and the dates their terms expire;
 - g) the custodian bank that will safekeep the pool's assets;
 - h) whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation;
 - i) whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment;
 - j) the name and address of the independent auditor of the pool;
 - k) the requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool; and
 - l) the performance history of the pool, including yield average dollar-weighted maturities, and expense ratios.
3. To maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an investment pool must furnish to the investment officer or other authorized representative of the entity:
 - a) investment transaction confirmations; and
 - b) a monthly report that contains, at a minimum, the following information:

- i. the types and percentage breakdown of securities in which the pool is invested;
 - ii. the current average dollar-weighted maturity, based on the stated maturity date, of the pool;
 - iii. the current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
 - iv. the book value versus the market value of the pool's portfolio, using the amortized cost valuation;
 - v. the size of the pool;
 - vi. the number of participants in the pool;
 - vii. the custodian bank that is safekeeping the assets of the pool;
 - viii. a listing of daily transaction activity of the entity participating in the pool;
 - ix. the yield and expense ratio of the pool;
 - x. the portfolio managers of the pool; and
 - xi. any changes or addenda to the offering circular.
4. An entity by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.
 5. In this section, "yield" shall be calculated in accordance with regulations governing the registration of open-end management investment companies under the Investment Company Act of 1940, as promulgated from time to time by the Federal Securities and Exchange Commission.
 6. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, a public funds investment pool created to function as a money market mutual fund must mark its portfolio to market daily, and, to the extent reasonably possible, stabilize a \$1 net asset value. If the ratio of the market value of the portfolio divided by the book value of the portfolio is less than 0.995 or greater than 1.005, portfolio holdings shall be sold as necessary to maintain the ratio between 0.995 and 1.005.
 7. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, a public funds investment pool must have an advisory board composed:
 - a) equally of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for a public funds investment pool created under Chapter 791 and managed by a state agency; or
 - b) of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for other investment pools.

8. To maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an investment pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service.

EXISTING INVESTMENTS Any investments currently held that do not meet the guidelines of this policy shall be reviewed to determine the ability to liquidate. If the investment cannot be liquidated because of material adverse change in the value since the time of purchase, and holding the investment to maturity does not negatively affect disbursements or cash flow, a recommendation of holding said investment to maturity is acceptable.

PROCUREMENT Investments of subsections A-G of this section may be made only after competitive bids are solicited from at least three sources, with the exception of a) transactions with money market mutual funds and local government investment pools, and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution.

MONITORING The market value of each investment shall be obtained monthly from a source such as the Wall Street Journal newspaper, a reputable brokerage firm or security pricing service and reported on the monthly investment reports.

LENGTH OF INVESTMENTS The maximum stated maturity, from the date of purchase, for any individual investment may not exceed 5 years and the maximum dollar-weighted average maturity for the pooled fund group (investment portfolio) may not exceed 2 years.

DIVERSIFICATION It is the policy of the City of La Porte to diversify its investment portfolios. Assets held in the common investment portfolio shall be diversified to eliminate the risk of loss resulting from one concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be determined and revised periodically by the Fiscal Affairs Committee.

In establishing specific diversification strategies, the following general policies and constraints shall apply:

- A. Portfolio maturities shall be staggered in a way that protects interest income from the volatility of interest rates and that avoids undue concentration of assets in a specific maturity sector. Securities shall be selected which provide for stability of income and reasonable liquidity. The City shall continually invest a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.
- B. The Fiscal Affairs Committee shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bill and notes, or insured and collateralized certificates of deposits. The Fiscal Affairs Committee shall conduct a semi-annual review of these guidelines, and shall evaluate the probability of market and default risk in various investment sectors as part of its considerations.

FINANCIAL INSTRUMENTS Maximum allowable percentages of the total portfolio for investments are stated as follows:

	Investment Type	Maximum Limit
1.	Investment Pools	100%
2.	Money Market Accounts	10%
3.	Certificates of Deposit	60%
4.	U.S. Government Securities	80%
5.	U.S. Agency Securities	80%
6.	Municipal Securities	20%
7.	Repurchase Agreements	50%
8.	Bankers' Acceptance Bonds	35%
9.	Commercial Paper	35%

VIII. **SELECTION OF BANKS AND DEALERS**

BIDDING PROCESS Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP) issued every three (3) years. In selecting depositories, the credit worthiness of institutions shall be considered, and the Director of Finance shall conduct a comprehensive review of prospective depositories credit characteristics and financial history.

INSURABILITY Banks and Savings & Loans Associations seeking to establish eligibility for the City's competitive certificate of deposit purchase program, shall submit financial statements, evidence of Federal insurance and other information as required by the Director of Finance.

PRIMARY DEALERS AND APPROVED LIST For brokers and dealers of government securities, Investment Officers shall select only those dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York, also known as "primary government securities dealers," unless a comprehensive credit and capitalization analysis reveals that other firms are adequately financed to conduct public business. Before engaging in investment transactions with a broker/dealer, the Investment Officer shall have received, from a Qualified Representative of said firm, a signed Certification Form. (Exhibit B) This form shall attest that the individual responsible for the City's account with that firm has (1) received and reviewed the investment policy of the entity; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by the entity's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards. Investment Officers of the City may not acquire or otherwise obtain any authorized investment described in the investment policy from a person who has not delivered a signed Certification Form. The Fiscal Affairs Committee shall at least annually review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the City. (Exhibit A)

IX. SAFEKEEPING AND CUSTODY

INSURANCE OR COLLATERAL All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. Bank deposits and certificates of deposit shall be collateralized with a market value equal to no less than 102% of the deposits plus accrued interest less than an amount insured by FDIC. Repurchase agreements shall be monitored daily. Evidence of the pledged collateral shall be maintained by the Director of Finance or a third party financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

SAFEKEEPING AGREEMENT All safekeeping arrangements shall be in accordance with a Safekeeping Agreement approved by the Fiscal Affairs Committee which clearly defines the procedural steps for gaining access to the collateral should the City of La Porte determine that the City's funds are in jeopardy. The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. The safekeeping agreement shall include the signatures of the City of La Porte, the firm pledging the collateral, and the Trustee.

COLLATERAL DEFINED The City of La Porte shall accept only the following securities as collateral:

- A. FDIC insurance coverage;
- B. United States Treasuries and Agencies;
- C. Texas State, City, County, School or Road District bonds with a remaining maturity of ten (10) years or less with rating from a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- D. Other securities as approved by the Fiscal Affairs Committee.

SUBJECT TO AUDIT All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

DELIVERY VERSUS PAYMENT All investment transactions, with the exception of local government investment pools and mutual fund transactions, shall be purchased using the delivery versus payment method. That is, funds shall not be wired or paid until verification has been made that the collateral was received by the Trustee. The collateral shall be held in the name of the City or held on behalf of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

X. MANAGEMENT AND INTERNAL CONTROLS

The Director of Finance shall establish a system of internal controls, which shall be reviewed by an independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City.

Controls and managerial emphasis deemed most important that shall be employed where practical are:

- A. Control of collusion.
- B. Separation of duties.
- C. Separation of transaction authority from accounting and record keeping.
- D. Custodian safekeeping receipts records management.
- E. Avoidance of physical delivery securities.
- F. Clear delegation of authority.
- G. Documentation on investment bidding events.
- H. Written conformation of telephone transactions.
- I. Reconciliation and comparisons of security receipts with the investment subsidiary records.
- J. Compliance with investment policies.
- K. Accurate and timely reports.
- L. Validation of investment maturity decisions with supporting cash flow data.
- M. Adequate training and development of Investment Officers.
- N. Verification of all interest income and security purchase as sell computations.
- O. Review of financial condition of all brokers, dealers and depository institutions.
- P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies.

COMPLIANCE AUDIT The City of La Porte shall perform, in conjunction with its annual financial audit, a compliance audit of management controls on investments and adherence to the entity's established investment policies. The audit shall include a formal review of the quarterly investment reports by an independent auditor and the results reported to the governing body by the independent auditor. Also, the governing body shall review its investment policy and investment strategy not less than annually and adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and strategy, and recorded any changes made to them.



GLOSSARY OF TERMS

AFIS – An acronym meaning Automated Fingerprint Identification System.

ACCOUNT - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

ACCRUAL ACCOUNTING - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

AD VALOREM TAXES - Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The taxes are assessed on a portion of the value of the property based on actual taxable value received from the property appraiser and millage rate set by City Council.

APPROPRIATION - Authorization granted by a legislative body (City Council) to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSMENT - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

ASSETS - Property owned by the city government, which has monetary value.

BALANCED BUDGET - A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BONDED DEBT - The portion of indebtedness covered by outstanding bonds which includes general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

BOND ISSUE - Bonds sold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing them.

BUDGET CALENDAR - The schedule of key dates which the City Council follows in the preparation and adoption of the budget.

BUDGET ORDINANCE - The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.

BUDGETARY ACCOUNTS - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.

BUDGETARY CONTROL - The control or management of the business affairs in accordance with an approved budget, with a view toward keeping expenditures within the authorized amount.

CAFR – An acronym meaning Comprehensive Annual Financial Report.

CDBG – An acronym meaning Community Development Block Grant.

CPR – An acronym meaning Cardiopulmonary Resuscitation.

GLOSSARY OF TERMS

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

CAPITAL OUTLAY - An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. Includes expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and major fixed or movable equipment costing more than \$5,000 per unit or set.

CAPITAL PROJECT FUND - The fund used to record resources and expenditures for the acquisition and improvement of sites, for acquisition, construction, equipping, and renovation of plant assets and for the purchase of fixed or movable equipment.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. However, certificates of obligation are not authorized by the voters.

CHART OF ACCOUNTS - The classification system used by a city to organize the accounting for various funds.

CITY MANAGER'S MESSAGE - A general discussion of the proposed budget, as presented in writing by the budget-making authority, to the legislative body.

CLASSIFICATION - A systematic arrangement of items into classes or related groups for analytical or control purposes.

CONTINGENCY - Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

CURRENT ASSETS - Cash and other assets that are available to be used in operations within the next twelve months.

CURRENT LIABILITIES - Short-term liabilities whose liquidation is reasonably expected to require the use of assets or the creation of additional liabilities within the next twelve months.

DEBT - An obligation resulting from borrowing of money or from the purchase of goods or services.

DEBT LIMIT - The maximum amount of gross or net debt legally permitted.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues.

DEBT SERVICE FUND - A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DEPRECIATION - The periodic expiration of a plant asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated.

EMS – An acronym meaning Emergency Medical Services.

ENCUMBRANCES – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

GLOSSARY OF TERMS

ENTERPRISE FUND - A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of Enterprise Funds are those of water and sewer service, golf course and airport.

EXPENDITURES - (Used for General Fund Types) Total charges incurred, whether paid or unpaid, which are assumed to benefit the current fiscal year.

EXPENSES - (Used for Non General Fund Types) The cost of goods or services incurred in the operation which cannot be charged to asset accounts.

FEMA – An acronym for the Federal Emergency Management Agency.

FISCAL YEAR - A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

FULL FAITH AND CREDIT - A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE – The difference between governmental fund assets and liabilities.

GAAP – An acronym for Generally Accepted Accounting Principles. GAAP provides uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GASB – An acronym for the Government Accounting Standards Board.

GFOA – An acronym for the Government Finance Officers Association.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION BONDS - Bonds, for whose payments, the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GOVERNMENTAL FUND – A fund established to account for the sources, uses and balances of a government’s expendable “general government” financial resources (and the related current liabilities). Examples include the General, Special Revenue, Capital Projects and Debt Service Funds.

GRANT - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

GLOSSARY OF TERMS

INCOME - This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

INTERFUND TRANSFERS - Transfer among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a net operating budget.

INTERNAL SERVICE FUND - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LEPC – An acronym meaning Local Emergency Planning Committee.

LEVY - The total of taxes or special assessments imposed by a governmental unit.

LOCAL TAX LEVY REVENUE - Revenue of a district, which is derived from taxes levied on, equalized property value within a district.

MIS – An acronym for Management Information Systems.

MODIFIED ACCRUAL – The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

NON-OPERATING INCOME - Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES - As used in the accounts of governmental enterprises of a business character, the term means such costs that are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

OTHER FINANCIAL SOURCES - Governmental fund general long-term debt proceeds, operating transfers-in and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCIAL USES - Governmental fund operating transfer-out. Such amounts are classified separately from revenues.

PFIA – An acronym meaning Public Funds Investment Act.

PERSONAL PROPERTY - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages and benefit costs.

GLOSSARY OF TERMS

PRINCIPAL OF BONDS - The face value of the bonds.

PROPERTY APPRAISER - Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

PROPRIETARY FUND – A fund established to account for a government’s continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are accounted for through proprietary funds. Both enterprise and internal service funds are classified as proprietary funds.

PURCHASE ORDER - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

REAL PROPERTY - Land and the buildings and other structures attached to it that are taxable under state law.

REVENUE - An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

REVENUE SHARING - Federal and State money allocated to local governments.

SETTRAC – An acronym meaning Southeast Texas Trauma Regional Advisory Council.

SOURCE OF WORKING CAPITAL - A transaction that results in net increase in working capital.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TEEX – An acronym meaning Texas Engineering Extension Service.

TxDOT – An acronym meaning Texas Department of Transportation.

TAX BASE - The total property valuations on which each taxing agency levies its tax rate.

TAX LEVY - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE - The amount of tax levied for each \$100 of assessed valuation.

TAX ROLL - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority.

UASI – An acronym meaning Urban Area Homeland Security.

WORKING CAPITAL - The amount by which total current assets exceed total current liabilities.



CHART OF REVENUE ACCOUNTS

AAA GRANT - Proceeds from the Area Agency on Aging (AAA) grant which is used to provide meals to senior citizens.

ADMINISTRATIVE DISMISSAL FEE - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

ADULT SPORT LEAGUES - Proceeds from the operation of adult softball, volleyball and similar sport leagues.

ALARM PERMITS - Proceeds from citizens for a permit that allows them to have a security alarm at the residence or business.

ANIMAL LICENSES - Proceeds from citizens for the obtainment of dog or cat licenses.

AQUATIC FACILITY – Proceeds from the lease of the City’s swimming pools and wave pool.

AQUATIC MEMBERSHIPS - Proceeds from seasonal memberships to the City's swimming pools.

ATHLETIC COMPLEX - Proceeds from the rental of various athletic facilities by individuals.

BEER, WINE, LIQUOR LICENSES - Proceeds from the license process for establishments selling alcoholic beverages within the City limits.

BILLING FOR DEBT SERVICE - Proceeds from members of the La Porte Area Water Authority for the servicing of debt incurred by the Authority on the members’ behalf.

BINGO TAXES - Proceeds from the assessment of taxes on bingo operations held within the City limits.

BIRTH AND DEATH RECORDS - Proceeds from the production of certified birth and death records.

BUILDING PERMITS - Proceeds from individuals for a permit which allows them to construct a structure.

CART RENTAL - 18 HOLE - Proceeds from a use fee for golfers utilizing an electric golf car during eighteen holes of play.

CART RENTAL - 9 HOLE - Proceeds from a use fee for golfers utilizing an electric golf car during nine holes of play.

CATERER/CONCESSION COMMISSIONS - Proceeds received (percentage of gross sales) from caterers providing services to lessors of the Sylvan Beach Pavilion.

CHARGES TO DEPARTMENTS - Proceeds from a charge to various City Departments to cover the cost of providing health care coverage for City employees.

CITIZEN EDUCATION TRAINING - Proceeds from a user fee charged by the City for training classes conducted by the Municipal Court Division.

COBRA CONTRIBUTIONS - Proceeds from individuals who elect to receive health insurance under the Comprehensive Omnibus Benefits Reconciliation Act.

COMMERCIAL SOLIDWASTE - Proceeds from a user fee for the provision of solidwaste pickup and disposal for commercial customers located in the City limits.

COMPREHENSIVE REHABILITATION FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CHART OF REVENUE ACCOUNTS

CONCESSION COMMISSIONS - Proceeds received (percentage of gross sales) from concessionaires providing services to lessors of the Sylvan Beach Pavilion, players at the Golf Course and patrons of the City's park facilities.

CONTRACT FIRE PROTECTION - Proceeds from a contract with industries located outside the City limits for assistance in fire suppression.

CONTRIBUTIONS TO VICTIMS OF CRIME - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CRIMINAL JUSTICE PLANNING FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CURRENT PROPERTY TAXES - Proceeds from the assessment of ad valorem taxes on taxable property located in the City Limits of the City. These proceeds are used for operations and maintenance in the General Fund and to service debt in the Debt Service Fund.

DELINQUENT TAXES - Proceeds from property taxes assessed in prior years but were not collected until the current year.

DEMOLISHING PERMITS - Proceeds from individuals desiring a permit to demolish a structure.

DOCUMENT REPRODUCTION - Proceeds from individuals who have requested certain information that had to be reproduced by City Employees.

ELECTRICAL PERMITS - Proceeds from individuals who are having electrical installations or modifications performed within the City limits.

ELECTRICIANS LICENSES - Proceeds from the licensing process of individuals desiring to perform electrical work within the City limits.

EMPLOYEE CONTRIBUTIONS - Contributions made by City employees who desire to have their eligible dependents covered by the City's health plan.

EMS CONTRACT REVENUE - Proceeds from a contract with industries located outside the City limits for assistance in Emergency Medical Services.

EMS PATIENT REVENUE - Proceeds from a user fee for services rendered by the City's Emergency Medical Services operation.

FRANCHISE FEES/CABLE TV (TCI) - Proceeds from a franchise fee on cable television companies operating within the City limits.

FRANCHISE FEES/ELECTRICAL (HL&P) - Proceeds from a franchise fee on electric service within the City limits.

FRANCHISE FEES/GAS (ENTEX) - Proceeds from a franchise fee on gas service within the City limits.

FRANCHISE FEES/TELEPHONE (BELL) - Proceeds from a franchise fee on telephone service within the City limits.

FRONT FOOT FEES - Proceeds from citizens desiring to connect to either the City's water or sewer system.

GENERAL PROGRAMS/CAMPS - Proceeds from individuals who participate in general programs or camps sponsored by the City's Parks and Recreation Department.

CHART OF REVENUE ACCOUNTS

GOLF PASS – Proceeds from the sale of passes to Bay Forest Golf Course.

GRANT REIMBURSEMENTS - Proceeds from reimbursements from federal agencies as their portion of preapproved projects.

HEATING AND AIR CONDITIONING PERMITS - Proceeds from individuals who are having heating and or air conditioning installations or modifications performed within the City limits.

HOTEL/MOTEL OCCUPANCY TAX – Proceeds from the collection of taxes imposed on a person who pays for a room, used for sleeping, in a hotel costing \$2 or more each day. The City currently charges a tax of 7%.

INDUSTRIAL PAYMENTS - Proceeds from the levying of a payment in lieu of taxes on industry located in the City's Industrial District. Formal contracts are entered into with each industry that outlines the prescribed payment amount and the responsibilities of each party.

INDUSTRIAL WASTE PERMIT - Proceeds from commercial businesses from the sale of a permit that allows them to discharge industrial wastewater into the City's wastewater system.

INDUSTRIAL WASTE SURCHARGE - Proceeds from an additional charge by sewer customers who fails to meet the City's limits for the composition of their discharge.

INTEREST INCOME - Proceeds received on the investment of idle City funds.

JOINT VENTURE CONTRIBUTIONS - Contributions from various organizations who wish to participate, by providing matching funds, in selected capital improvements.

LAW ENFORCEMENT OFFICERS EDUCATION FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

LEASE OF CITY PROPERTY - Proceeds from the leasing of City facilities not covered elsewhere in the revenue structure.

LEASE OF FIRE TRAINING FACILITY - Proceeds from the leasing of the City's Fire Training Facility.

MANAGER CART – Proceeds from a use fee for golfers utilizing an electric golf cart while acting as managers.

MISCELLANEOUS LICENSES, PERMITS & FEES - Proceeds from individuals for licenses, permits or fees that do not have separate revenue accounts.

MISCELLANEOUS REVENUE - Proceeds for miscellaneous items that are not accounted for in other revenue accounts.

MISDEMEANOR COURT COSTS - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

MOBILE HOME PARK LICENSES - Proceeds from the licensing process of mobile home parks.

MOTOR POOL LEASE FEES - Proceeds from assessments charged to City Divisions by the Motor Pool Fund, an Internal Service Fund, which is collected and used to procure replacement vehicles.

MOWING & DEMOLITION - Proceeds from property owners who have had their property mowed by the City because of the property owner's failure to comply with City ordinances regarding high weeds.

MUNICIPAL COURT JUDGES TRAINING TAX - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CHART OF REVENUE ACCOUNTS

MUNICIPAL COURT FINES - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

NON-RESIDENT MEMBERSHIPS - Annual golf memberships for persons who are not citizens of the City of La Porte. The membership fee allows unlimited play.

NON-RESIDENT SENIORS - Golf user fee (green fee) charged to persons who are not residents of La Porte and are over the age of 65.

NON-RESIDENT WEEKDAY - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekdays.

NON-RESIDENT WEEKEND - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekends.

OPERATORS & CHAUFFEURS LICENSE - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

PARKS/RECREATION MISCELLANEOUS - Proceeds from miscellaneous activities coordinated by the Parks and Recreation Department that are not accounted for in other revenue accounts.

PENALTIES - Proceeds from the assessment of late charges for water, sewer and garbage customers who are late in paying their bills.

PIPELINE APPLICATION PERMITS - Proceeds from application permits for installation of pipelines in one of the City's pipeline corridors.

PIPELINE ASSESSMENTS - Proceeds from an annual assessment fee for companies that have pipelines in one of the City's pipeline corridors.

PLUMBING PERMITS - Proceeds from individuals who are having plumbing installations or modifications performed within the City limits.

POLICE ACCIDENT REPORTS - Proceeds from a fee charged to individuals for copies of police accident reports.

POLICE PUBLIC TRAINING CLASSES - Proceeds from the training of the public for various public safety classes.

POLICE TELETYPE/DISPATCHING - Proceeds from a fee charged to other cities for the provision of dispatching of their force by our Police Department.

POOL PERMITS - Proceeds from individuals who are having swimming pool installations or modifications performed within the City limits.

POUND FINES - Proceeds from individuals who have had their dog or cat impounded by the City for violation of City ordinances.

PUBLIC SAFETY GRANTS - Proceeds from grants that relate to Public Safety (Police Department activity).

RECREATION CENTER CLASS FEES - Proceeds from user fees charged by the Parks and Recreation Department for aerobic classes at the City's Recreation and Fitness center.

RECREATION CENTER MEMBERSHIPS - Proceeds from membership fees for access to the City's Recreation and Fitness Center.

CHART OF REVENUE ACCOUNTS

RECREATION CENTER PRO SHOP - Proceeds from the sale of items at the City's Recreation and Fitness Center.

RECREATION CENTER RENTAL - Proceeds from the rental of one of the City's minor recreation facilities.

RECREATION CENTER WALK-INS - Proceeds from daily user fees by individuals who are not members.

RECYCLING - Proceeds from the sale of materials collected by the City at its recycling center.

RENTAL OF FACILITY - Proceeds from the lease of the Sylvan Beach Pavilion.

RENTAL OF SPACE - Proceeds from the lease of land at the City's Municipal Airport.

RESIDENT MEMBERSHIPS - Annual golf memberships for persons who are citizens of the City of La Porte. The membership fee allows unlimited play.

RESIDENT SENIOR MEMBERSHIP - Annual golf memberships for persons who are citizens of the City of La Porte and are over the age of 60. The membership fee allows unlimited play.

RESIDENT SENIORS - Golf user fee (green fee) charged to persons who are residents of La Porte and are over the age of 60.

RESIDENT WEEKDAY - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekdays.

RESIDENT WEEKEND - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekends.

RESIDENTIAL SOLIDWASTE - Proceeds from customers for the pickup of residential solidwaste.

RETIREE CONTRIBUTIONS - Proceeds from city retirees who elect to receive health insurance for the spouses.

REZONING FEES - Proceeds from an application fee from individuals desiring to rezone certain areas within the City limits.

RODEO CENTER RENTAL - Proceeds from users of the City's Rodeo Arena.

SALE OF EQUIPMENT - Proceeds from the sale of surplus or obsolete items at the annual City auction.

SALE OF GARBAGE BAGS - Proceeds from the sale of garbage bags to the City's residential solidwaste customers.

SALE OF MAPS - Proceeds from the sale of City maps.

SALE OF MATERIALS - Proceeds from the sale of materials.

SALE OF SEWER - Proceeds from the receipt and treatment of sanitary sewage in the City's Utility Fund.

SALE OF WATER - Proceeds from the sale of potable water in the City's Utility Fund.

SALES TAX - Proceeds from the one percent local option sales tax on taxable goods sold or consumed in the City of La Porte. This tax is collected by the State of Texas on behalf of the City and is forwarded to the City each month.

CHART OF REVENUE ACCOUNTS

SERVICE FEES - Proceeds from an assessment to individuals or companies who have submitted to the City a check that has been rejected by their bank.

SEWER TAPS - Proceeds from a user fee charged utility customers who desire to be connected to our sewer system at a location that did not previously have service.

SIGN PERMITS-- Proceeds from individuals desiring a permit to erect a sign.

SPECIAL OLYMPICS - Proceeds from a fee charged to those that participate in various events involving the City's Special Population Organized Recreational Therapy program.

STREET & ALLEY CLOSING APPLICATION FEE - Proceeds from an application fee from individuals desiring to close a street or alley and convert it to private use.

SUPERVISORY FEES - Proceeds from a state mandated fee that is assessed with certain municipal court fines.

SWIM LESSONS - Proceeds from individuals who take swim lessons offered by the City's Parks and Recreation Department.

SWIMMING POOL ADMISSIONS - Proceeds from a user fee for admission to one of the City's four pools.

TAX BILLING FEES - Proceeds from a user fee charged entities for which the City bills and collects their ad valorem taxes.

TAX ON SALE OF MIXED DRINKS - Proceeds from a sales tax on the sale of alcoholic beverages.

TAX PENALTY AND INTEREST - Proceeds collected, in accordance with state law, from late taxpayers for penalty and interest on current year amounts outstanding.

TEMPORARY CONNECTS - Proceeds from a user fee for temporary connections to the City's water and sewer system.

TOURNAMENT FEES - Proceeds from tournaments held at the City's Municipal Golf Course.

TRANSFER FROM GENERAL FUND - Transfer of funds from the City's General Fund.

TRANSFER FROM GOLF COURSE FUND - A transfer from the Golf Course Fund to the Debt Service Fund. This amount represents a cost contribution to offset General Obligation Bonds sold to finance construction of the Bay Forest Golf Course.

TRANSFER FROM HOTEL/MOTEL FUND - Transfer of funds from the City's Hotel/Motel Fund.

TRANSFER FROM LPAWA FUND - A transfer from the La Porte Area Water Authority Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations.

TRANSFER FROM UTILITY FUND - A transfer from the Utility Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations as well as a payment in lieu of ad valorem taxes.

TWILIGHT GREEN FEES - Proceeds from golfers utilizing the City's golf course under the twilight fee option.

USE OF EQUIPMENT, MATERIAL & LABOR - Proceeds from a fee charged when individuals benefit from the use of City owned equipment, materials or labor.

CHART OF REVENUE ACCOUNTS

WARRANT FEES - Proceeds from fees that may be imposed for the issuance and service of arrest warrants issued out of municipal court.

WATER METERS - Proceeds from the installation of water meters.

WATER RECONNECT FEES - Proceeds from a charge to utility customers to have their water reconnected after service has been temporarily disconnected for non-payment of services rendered.

WATER TAPS - Proceeds from a user fee charged to utility customers who desire to be connected to our water system at a location that did not previously have service.

WAVE POOL ADMISSIONS - Proceeds from the sale of tickets to the public for the use of the wave pool.

WAVE POOL RENTAL - Proceeds from the rental of the City's Wave Pool.

WRECKER PERMITS - Proceeds from individuals desiring a permit to operate a wrecker service in the City.

YOUTH SPORTS - Proceeds from participants in the youth sports program offered by the Parks and Recreation Department.



CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 1010 **REGULAR EARNINGS** - Compensation to employees for work performed up to 40 hours per week. Also includes pay for vacation, sick and other paid time off.
- 1011 **SEASONAL EARNINGS** – Account used exclusively by the Recreation Division to capture the costs associated with summer time employees.
- 1013 **AUTOMATIC OVERTIME** – Account used exclusively by the Emergency Medical Services Division to capture the costs associated with FSLA scheduled overtime for the paramedics.
- 1015 **RELIEF** - Account used exclusively by the Emergency Medical Services Division to capture the costs associated with relief personnel.
- 1020 **OVERTIME** - Compensation to employees for work performed in excess of 40 hours per week.
- 1025 **OCU OVERTIME** - Overtime incurred by the Organized Crime Unit. These costs are reimbursable by grant revenue and are kept separate for reporting purposes.
- 1030 **CERTIFICATION** - Compensation to selected employees for obtaining advanced training and qualifications.
- 1035 **LONGEVITY** - Compensation to employees with more than one year of service. The amount is four dollars per month for each year of service after the first year.
- 1040 **CLOTHING ALLOWANCE** - Clothing cost for employee uniforms.
- 1041 **TOOL ALLOWANCE** - Compensation to employees for costs associated with purchase of specialized tools.
- 1042 **CAR ALLOWANCE** - Compensation to employees who utilize their personal vehicle in conducting City business.
- 1043 **MOTORCYCLE ALLOWANCE** - Compensation to employees who utilize their personal motorcycle in conducting City business.
- 1044 **CLEANING ALLOWANCE** - Compensation to employees to offset cleaning cost for employee uniforms.
- 1055 **TERMINATION PAY (SICK/VAC)** - Cost incurred to pay terminated employees their accrued sick and vacation liability.
- 1060 **FICA** - City's contribution to social security.
- 1065 **RETIREMENT** - City's contribution to the Texas Municipal Retirement System.
- 1066 **VOLUNTEER FIREMEN RETIREMENT** - City's retirement contribution for volunteer fire fighters.
- 1070 **WORKERS COMPENSATION** - Workman's compensation coverage for employees.
- 1075 **UNEMPLOYMENT COMPENSATION** - Unemployment cost associated with terminated employees.
- 1080 **INSURANCE - MEDICAL** - Cost to provide employee, retiree and dependents health coverage.
- 1081 **INSURANCE - LIFE** - Cost of providing life insurance for employees.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 1090 **OTHER BENEFITS** - Cost incurred to provide other benefits such as physical examinations for employees.
- 1099 **ATTRITION** – Salary savings from turnover throughout the fiscal year.
- 2001 **OFFICE SUPPLIES** – Expendable materials used in routine office operations. Included in this account are: calculator tape, folders, purchasing requisition and receiving report books, pens, calendars and copy paper.
- 2002 **POSTAGE** - Cost of postage incurred to send outgoing mail for city divisions.
- 2003 **PROTECTIVE CLOTHING**- Cost of clothing materials used by various divisions in performance of duties. Included in this account are gloves, safety vests and glasses, goggles, rainwear and the purchase of uniforms and jackets.
- 2004 **GAS AND OIL** - Fuel and lubricants used by city vehicles.
- 2005 **MINOR TOOLS** - Hand tools that do not meet the requirements for fixed assets. Included in this account are items such as hammers, screwdrivers and shovels.
- 2006 **CLEANING** - Expendable materials used in routine cleaning operations. Included in this account are glass and abrasive cleaners, detergents, disinfectants, paper towels, mops and brooms.
- 2007 **CHEMICAL** - Chlorine and other chemicals used by various city divisions.
- 2008 **EDUCATIONAL** - Cost of educational materials. Included in this account are manuals and books for departmental training and handouts used to inform the public. Does not include equipment or routine office supplies used in training classes.
- 2009 **MEDICAL** - Cost of miscellaneous medical supplies, excluding materials used by the Emergency Medical Services Division that is accounted in account 2055.
- 2010 **TRAFFIC** - Materials used in the control of traffic flow and safety. Included in this account are safety cones, barricades and sign materials.
- 2014 **FREIGHT** - Cost associated with the delivery of items to the City.
- 2015 **OTHER SUPPLIES** - General supplies used by the various divisions in performing their functions. Included in this account are water coolers, floor mats, batteries, light bulbs, flashlights, spray paint, duct tape and office furniture/equipment not meeting the criteria of a fixed asset.
- 2016 **JAIL OPERATIONS** - Cost incurred for supplies related to the operation of the jail.
- 2017 **SPECIALIZED SUPPLIES** - Cost incurred for special supplies used in certain operations. Examples include SWAT and DARE supplies.
- 2018 **COMPUTER SUPPLIES** - Cost incurred for the operation of microcomputers in the various divisions. Included in this account are computer paper and ribbons.
- 2019 **TRAINING FIELD SUPPLIES** - Cost incurred for the operation of the Fire Training Facility.
- 2030 **SMALL PARTS** - Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 2031 **ATHLETIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the athletic program.
- 2032 **AQUATIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the Aquatic program.
- 2036 **SPECIAL OLYMPICS (SPORT)** - Cost incurred for supplies and other miscellaneous items used in the performance of the SPORT program.
- 2040 **VEHICLE MAINTENANCE** - Automotive parts used by the Vehicle Maintenance Division in the repair of vehicles.
- 2050 **SAFETY** - Miscellaneous items used in the promotion of safety.
- 2055 **EMS DRUGS AND SUPPLIES** - Medical and related supplies used by the Emergency Medical Services Division in providing emergency medical care.
- 2056 **MEDICAL OXYGEN** - Oxygen supplies used by EMS in providing emergency medical care.
- 2075 **TOURISM DEVELOPMENT** – Used for the Hotel/Motel Fund and the Economic Development Fund to account for costs incurred for the marketing and promotion of tourism and development within the City of La Porte.
- 2076 **CITY MAPS** – Used for the Hotel/Motel Fund to account for costs associated with the publication of City maps.
- 2077 **FIREWORKS** – Used for the Hotel/Motel Fund to account for costs related to the annual 4th of July Fireworks display and celebration.
- 2078 **CONFIDENTIAL FUNDS** -
- 2090 **MACHINERY/TOOLS/EQUIPMENT** - Non-capital expenditures for machinery, tools and equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are calculators and cameras.
- 2091 **OFFICE FURNITURE** - Non-capital expenditures for office furniture that do not meet the \$5,000 minimum expenditure requirement. Items included in this account are chairs and file cabinets.
- 2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.
- 3001 **MEMBERSHIPS AND SUBSCRIPTIONS** - Memberships to professional organizations and subscriptions to professional publications.
- 3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.
- 3021 **SPECIAL COMMISSIONS** – Travel and training related expenses for citizen or volunteer committees.
- 3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 3023 **COMPLIANCE TRAINING** – Cost incurred for training mandated by state or federal law and provided by Human Resources to all employees.
- 4001 **OFFICE EQUIPMENT** - Rental and maintenance cost incurred for office equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account are maintenance agreements for printers, copiers and fax machines.
- 4002 **MACHINERY/TOOLS/EQUIPMENT**- Rental and maintenance cost incurred for miscellaneous machinery and equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account is the recharging of fire extinguishers.
- 4003 **RADIOS AND BASE STATIONS** - Cost incurred for rental, maintenance and repair of radios and base stations, excluding supplies required for their operation that are accounted for in account 2015.
- 4005 **METERS** - Cost incurred for maintenance and repair of water meters.
- 4006 **HEATING AND A/C EQUIPMENT** - Cost incurred for maintenance and repair of heating and air conditioning equipment. Repair costs exceeding \$5,000.00 should be capitalized and charged to account 8002.
- 4007 **FIRE HYDRANTS** - Cost incurred for maintenance and repair of fire hydrants.
- 4008 **PUMPS/MOTORS** - Cost incurred for maintenance and repair of pumps and motors. Repair costs exceeding \$5,000.00 should be capitalized and charged to account 8021.
- 4010 **RECREATION/EDUCATION EQUIPMENT** - Cost incurred for maintenance and repair of recreational and educational equipment.
- 4011 **BUILDING MAINTENANCE** - Cost incurred for maintenance and repair of buildings. Included in this account are replacement of existing carpet, paint, electrical repairs and roof repairs. Does not include light bulbs and batteries, they are charged to account 2015. Repairs exceeding \$5,000.00 should be capitalized and charged to account 8002.
- 4012 **WATER LINE MAINTENANCE** - Cost incurred for maintenance and repair of water lines.
- 4013 **SEWER LINE MAINTENANCE** - Cost incurred for maintenance and repair of sewer lines.
- 4015 **PAVING** - Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.
- 4017 **SEWER PLANT LIFT STATIONS** - Cost incurred for maintenance and repair of sewer plant and related lift stations.
- 4018 **PARK GROUNDS** - Cost incurred for maintenance and repair of park grounds.
- 4019 **RENTAL OF EQUIPMENT** - Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.
- 4020 **MOTOR POOL LEASE FEES** - Lease fees paid by the various divisions for usage of equipment from the city's motor pool.
- 4021 **VEHICLE MAINTENANCE: OUTSIDE CONTRACTS** - Cost incurred for outside body repair on city vehicles.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 4022 **RENT: BUILDING/LAND** - Cost incurred for rental of buildings and/or land.
- 4030 **VEHICLE MAINTENANCE: FLEET MAINTENANCE** - Cost incurred by the various divisions by the vehicle maintenance fund for the upkeep of their vehicles.
- 4031 **OTHER VEHICLE MAINTENANCE** - Cost incurred by divisions that elect to perform selective vehicle maintenance.
- 4050 **COMPUTER HARDWARE** - Maintenance cost for the City's computer hardware.
- 4055 **COMPUTER SOFTWARE** - Maintenance cost for the City's computer software. Also includes cost for computer software and updates not meeting the criteria for a fixed asset.
- 4060 **COMPUTER LEASE FEES** - Lease fees paid by the various divisions for the use and replacement of computer equipment.
- 4065 **COMPUTER MAINTENANCE FEES** - Cost incurred by the various divisions by the technology fund for the upkeep of computer equipment and phones.
- 4070 **EMERGENCY MANAGEMENT** - Cost incurred for the operation of emergency management.
- 4080 **BUILDING SECURITY** – Costs incurred by Municipal Court for building security.
- 4081 **TECHNOLOGY** – Costs incurred for technological enhancements for the Municipal Court.
- 5001 **AUDIT** - Cost incurred for professional services related to accounting.
- 5002 **ENGINEERING** - Cost incurred for professional services related to engineering.
- 5003 **LEGAL**-Cost incurred for professional services related to legal services. Includes City Attorney and court costs.
- 5004 **CONSULTING** - Cost incurred for professional services related to consulting.
- 5005 **PERSONNEL SERVICES** - Cost incurred for professional services related to personnel services.
- 5006 **FISCAL SERVICES** - Cost incurred for professional services related to fiscal services.
- 5007 **OTHER PROFESSIONAL SERVICES** - Cost incurred for professional services not specifically identified elsewhere.
- 5008 **MEDICAL SERVICES** - Cost incurred for pre-employment physicals and drug tests.
- 5009 **JUDICIAL SERVICES** - Cost incurred for Judicial Services in the Municipal Court operation.
- 5010 **CITY PROSECUTOR** - Cost incurred for providing prosecution for violators of city ordinances.
- 5011 **CLAIMS ADMINISTRATION** - Cost incurred to have a third party administer the City's medical insurance plan.
- 5012 **PROPERTY RESALE SERVICES** – Cost incurred by City for disposing of tax acquired properties.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 5013 **PROPERTY APPRAISAL** – Cost incurred by City to have value of property determined by a third party.
- 5014 **ECONOMIC DEVELOPMENT** – Cost incurred for professional services used in conjunction with economic development.
- 5017 **ANNUAL RETREAT COSTS** – Costs incurred for the annual City Council retreat.
- 6001 **UNIFORM/TOWEL CLEANING** - Cost incurred for rental and cleaning of uniforms for selected city employees and cleaning of towels.
- 6002 **PRINTING AND REPRODUCTION** - Cost charged to the various city divisions for printing of forms and photocopy charges.
- 6003 **LEGAL NOTICES** - Cost incurred in the publication of legal notices and other information as required by state law.
- 6004 **ELECTIONS** - Cost related to city elections.
- 6005 **ADVERTISING** - Cost incurred in the advertising of information required by the various city divisions.
- 6006 **MISCELLANEOUS** - Cost incurred for miscellaneous items, including wrecker service and Special Olympics.
- 6007 **INSURANCE - LIABILITY** - Cost incurred to provide various types of liability insurance.
- 6008 **JURY FEES/COURT COSTS** - Cost incurred to provide jury trials.
- 6009 **LANDFILL CHARGES** - Cost incurred to dispose of solid waste at the landfill.
- 6010 **JANITORIAL SERVICES** - Cost incurred to provide for the cleaning of various city facilities by outside contractors.
- 6011 **CLAIMS PAID** - Cost of medical claims paid on behalf of employees and dependents.
- 6012 **RE-INSURANCE** - Cost of an umbrella insurance police for employee and dependent medical insurance.
- 6013 **TCEQ REQUIREMENTS** - Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.
- 6014 **LIBRARY COSTS** – Costs associated with the City of La Porte Public Library.
- 6015 **COMMUNITY FESTIVALS** – Costs incurred for various Community Festivals within the City of La Porte.
- 6016 **CHAMBER OF COMMERCE** – Cost incurred to remit a portion of Hotel Occupancy Taxes to the Chamber of Commerce per a written agreement between the City and the Chamber.
- 6017 **EDUCATIONAL FACILITIES** – Used in the Tax Increment and Reinvestment Fund to account for a portion of property taxes collected for the La Porte ISD.
- 6020 **EXPIRED INVENTORY** - Cost incurred in disposing of obsolete or damaged inventory.
- 6021 **DANGEROUS BUILDINGS** – Costs associated with the demolition of dangerous buildings.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 6041 **SPECIAL EVENTS** - Cost incurred in the operation of special events.
- 6070 **APPRECIATION PROGRAM** - Cost incurred related to the City's employee appreciation program.
- 6071 **SERVICE AWARDS** - Cost incurred for the purchase of service awards for long tenured employees.
- 6091 **BAD DEBT EXPENSE** - Cost incurred related to the disposal of uncollectible account receivable accounts.
- 7001 **ELECTRICAL** - Cost for electrical power service provided to city facilities.
- 7002 **NATURAL GAS** - Cost for natural gas service provided to city facilities.
- 7003 **TELEPHONE** - Cost associated with providing basic telephone and cellular phone service, rental agreements and long distance service to city divisions.
- 7004 **WATER** - Cost for water consumption provided to city facilities.
- 7005 **MISCELLANEOUS UTILITIES** - Cost for miscellaneous utilities not listed above.
- 7006 **CONTRACT SEWER** - Cost for having a portion of the City's sewage treated at a remote location.
- 7007 **HISTORICAL UNDERUTILIZATION** – Used to account for a historical underutilization of water when compared to amounts budgeted.
- 8001 **BUILDING ACQUISITIONS** - Cost to purchase buildings.
- 8002 **BUILDING IMPROVEMENTS** - Cost associated with additions and improvements to existing buildings. Costs recorded in this account are considered capital expenditures and have a minimum threshold of \$5,000.00 per project. Improvement projects less than \$5,000.00 are recorded in account 4011.
- 8011 **OFFICE EQUIPMENT** - Cost to purchase office equipment exceeding \$5,000.
- 8012 **WATER TAPS** - Cost associated with the installation of water taps.
- 8013 **SEWER TAPS** - Cost associated with the installation of sewer taps.
- 8014 **WATER LINE REPLACEMENT** - Cost incurred to replace existing water lines.
- 8015 **SEWER LINE REPLACEMENT** - Cost incurred to replace existing sewer lines.
- 8021 **MACHINES, TOOLS & EQUIPMENT** - Cost associated with the acquisition of various machines, tools and equipment exceeding \$5,000.
- 8023 **COMPUTER EQUIPMENT** - Cost for new computer equipment exceeding \$5,000.
- 8026 **METERS AND BOXES** - Cost associated with purchase of water meters and water meter boxes.
- 8027 **TRAFFIC CONTROL DEVICES** - Cost associated with the control of traffic, including the building and maintenance of traffic humps and other similar projects.
- 8028 **FIRE HYDRANTS** - Cost for purchase of fire hydrants.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 8029 **PAVING** - Cost associated with the building of streets, curbs gutters and paving of other similar projects including sidewalks.
- 8031 **LAND ACQUISITIONS** - Cost to purchase land.
- 8032 **LAND IMPROVEMENTS** - Cost associated with land improvements. This account includes the planting of trees and installation of fencing.
- 8050 **MOTOR VEHICLES** - Cost to acquire motor vehicles.
- 8060 **RECREATION EQUIPMENT** - Cost to acquire recreational equipment.
- 9001-
9041 **TRANSFERS To OTHER FUNDS** - Administrative transfers to other Funds.
- 9037 **TRANSFER FOR DEBT SERVICE** - A transfer from the Utility Fund to the Utility Debt Service Fund to pay for Revenue Bonds and the General Debt Service Fund to pay for Water/Wastewater and Tax Bonds assumed in previous annexations.
- 9038 **DEBT SERVICE - SERIES I** - A transfer for debt service requirements of the La Porte Area Water Authorities Series I debt.
- 9039 **DEBT SERVICE - SERIES II** - A transfer for debt service requirements of the La Porte Area Water Authorities Series II debt.
- 9050 **CONTINGENCY** - Used by administration to record costs incurred that are infrequent and were unforeseen at budget preparation time.
- 9051 **EMERGENCY RESPONSE** – To record costs incurred due to a disaster of some sort, such as hurricane.
- 9072 **OPERATORS AGREEMENT** – To account for payments, agreed upon by the City of La Porte and the La Porte Area Water Authority, for the operation, maintenance, repair and management of the LPAWA property.
- 9080 **BILLING FOR CAPITAL RESERVE** - A billing to the three member cities of the La Porte Area Water Authority that is set aside as a reserve for future capital expansion.
- 9997 **SPECIAL PROGRAMS** - A Finance tool used as a space holder until the money is rolled into appropriate account.