

# **CITY OF LA PORTE, TEXAS**

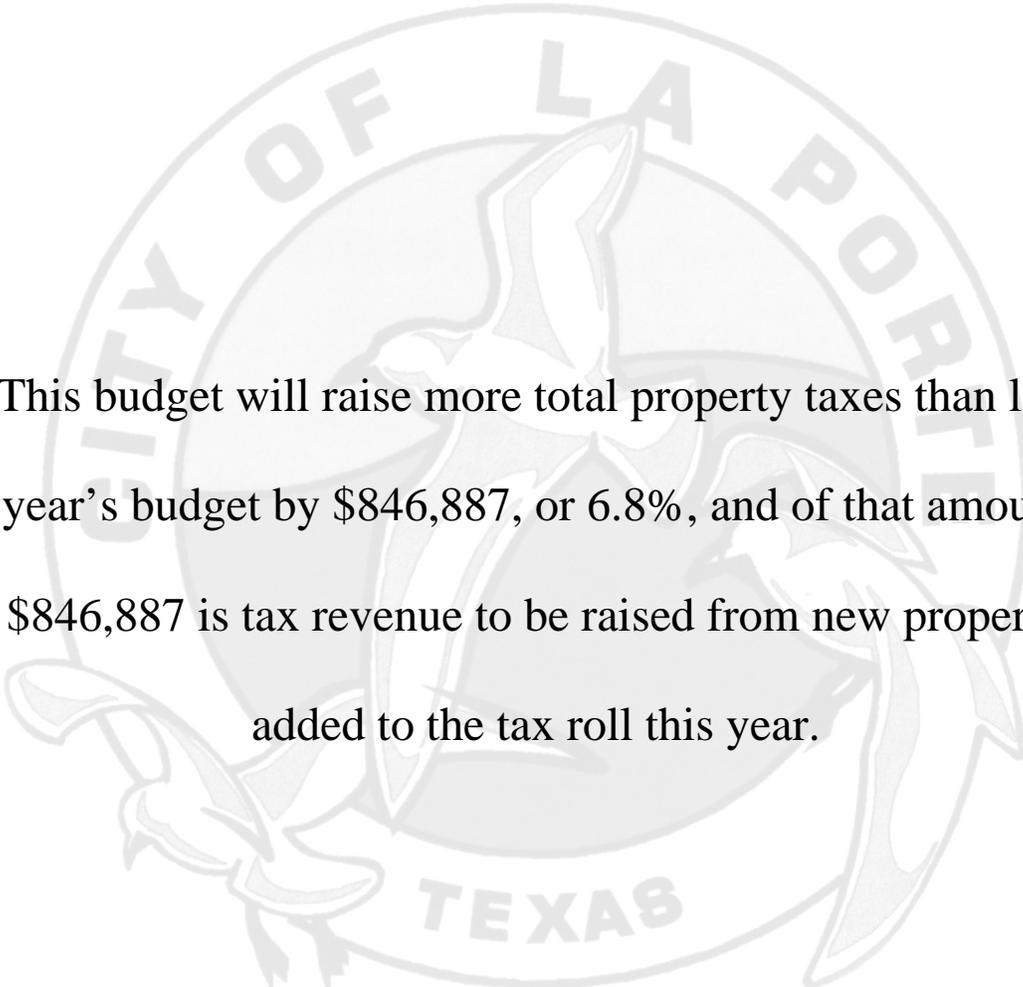
## **OPERATING BUDGET**

**OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009**



On the Cover: Many City of La Porte employees during public service week.





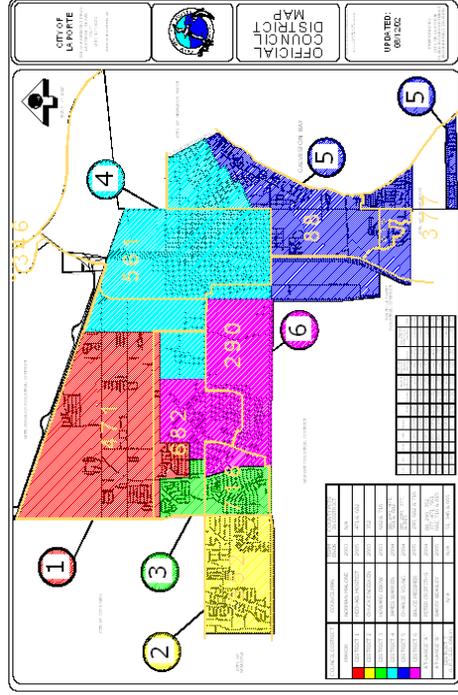
This budget will raise more total property taxes than last year's budget by \$846,887, or 6.8%, and of that amount \$846,887 is tax revenue to be raised from new property added to the tax roll this year.



# MAYOR AND CITY COUNCIL



**Alton E. Porter**  
*Mayor*



**Michael Mosteit**  
*Council Person  
District 1*



**Chuck Engelken**  
*Council Person  
District 2*



**Howard Ebow**  
*Council Person  
District 3*



**Georgia A. Malone**  
*Council Person  
At Large A*



**Tommy Moser**  
*Council Person  
District 4*



**Mike Clausen**  
*Mayor Pro Tempore  
District 6*



**Louis Rigby**  
*Council Person  
District 5*



Picture  
Not  
Available

**John Black**  
*Council Person  
At Large B*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of La Porte  
Texas**

For the Fiscal Year Beginning

**October 1, 2007**

Handwritten signature of Charles S. Cox in cursive.

President

Handwritten signature of Jeffrey R. Ennis in cursive.

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, 2007.

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.

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# 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 2008-2009.

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 2008-2009 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 2008 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.

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 Special Revenue Funds, which include the Community Investment Fund, the Hotel/Motel Occupancy Tax Fund, the Grant Fund, Street Maintenance Sales Tax 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 also presented for your review. Included within the Miscellaneous section is statistical data which 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.

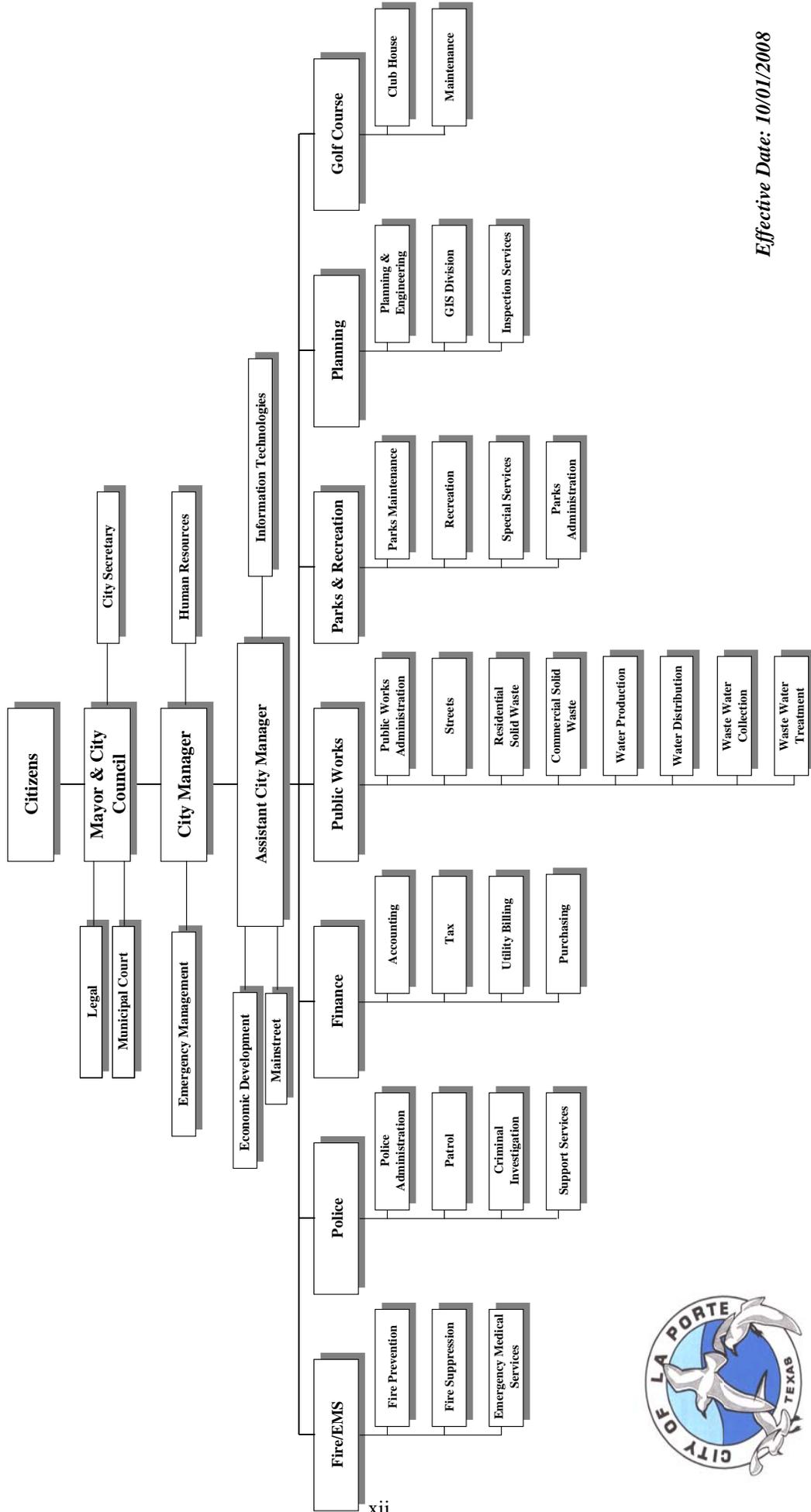
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

The City Manager's Message, which is found in the introduction, provides an in-depth overview of the 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 eighteen consecutive years.

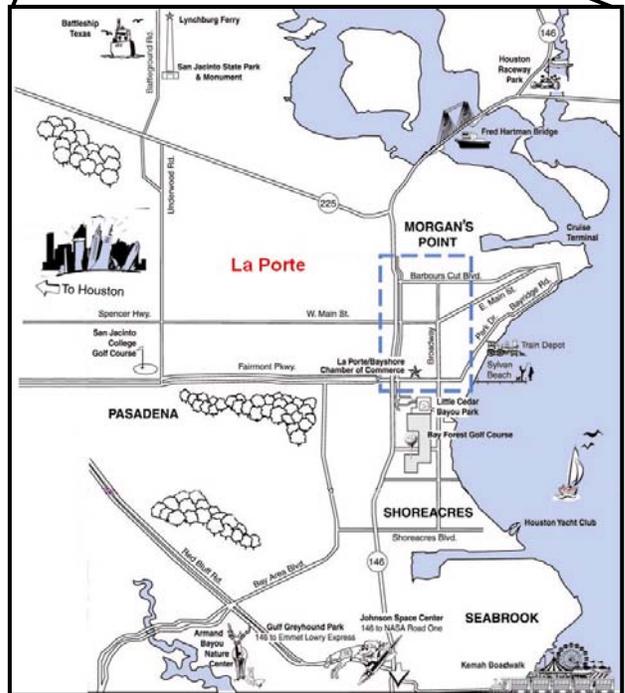
Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance or the Budget Officer at 281-471-5020.

# CITY OF LA PORTE ORGANIZATIONAL CHART

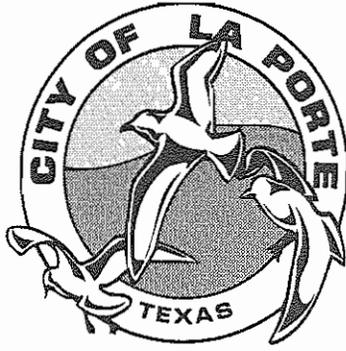


*Effective Date: 10/01/2008*









# City of La Porte

*Established 1892*

September 30, 2008

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 2008-09 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 August 25, 2008. 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 2007-08</u> <u>ADOPTED BUDGET</u>	<u>FY 2008-09</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 30,010,812	\$ 36,382,175
Utility Fund	8,038,354	8,689,854
Enterprise Funds	3,319,452	2,571,287
Internal Service Funds	7,621,468	8,471,524
Capital Improvement Funds	2,909,204	17,416,639
Debt Service Funds	4,714,914	4,559,687
Grant Fund	1,036,356	1,923,528
Street Maintenance Sales Tax Fund	1,004,178	700,000
Community Investment Fund	233,120	386,575
Hotel/Motel Fund	556,540	463,749
La Porte Development Corporation	971,565	4,339,685
Tax Increment Reinvestment	<u>1,600,185</u>	<u>1,435,775</u>
Total Authorized Operations	\$ 62,016,148	\$ 87,340,478

The figures outlined above represent a \$25,324,330 or 40.8% increase when compared to last year's budget. This budget is built around discussions that took place during the City Council's spring budget retreat, with a strong emphasis on capital program development. The majority of the increase in this fiscal year 2008-09 budget is attributed to the intensive focus on capital improvements, which have increased \$14.5 million from the 2008 adopted budget. Some of the more significant projects included in FY2009 are the Bike Trail, the Sports Complex and Ballfields, the asphalt overlay program, drainage improvements and the Mainstreet revitalization program. The General Fund, Utility Fund and La Porte Development Corporation (1/2 cent Sales Tax) have all increased mainly due to increased transfers to fund the capital programs. Also included in this budget are vehicle/equipment replacements of \$1.5 million, which include a new aerial fire truck and pumper fire truck. Health care is projected to increase by 15%; however, we were able to utilize excess reserves in the liability division to offset these increases for FY2009 without increasing the department's contributions or the employee's contributions. Continued grant pursuits are also projected to increase the budget by \$887,172.

We are especially pleased that there are no property tax rate increases or new debt issuances related to the increase in the budget. The additional projects are being funded by utilizing excess fund balances and previously issued debt that had been stranded. With the associated fund draw downs, the remaining fund balances continue to meet operational objectives and current fiscal policies. In addition, the expectation of significant property sales next year will go towards replenishing these funds.

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 based around the following themes: (1) no increase in the property tax rate, (2) fund the employee pay plan (4% merit increases), (3) no increases in employee health care contributions, (4) capital projects, (5) balance the budget, (6) customer service, (7) economic development, (8) communication / technology improvements, (9) stabilize revenue streams necessary to protect City assets, (10) 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.

The 2008-09 City Budget is designed to render municipal services at a similar level as delivered in the prior year. In addition, this financial plan will focus on obtaining desired results by reducing 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 alignment 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 provided employees with the resources needed to deliver these services.

## **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 17.

## **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**

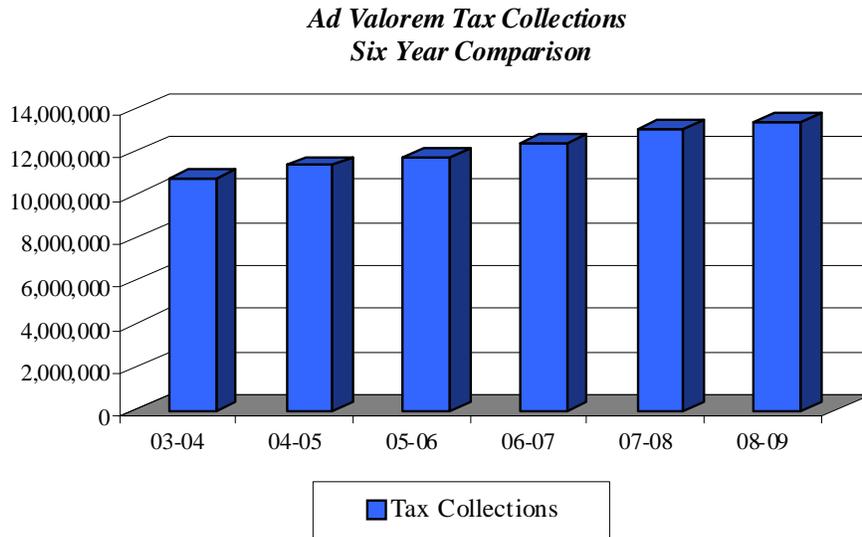
The resources derived from the taxation of property located in the City are by far the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2008-09 will mark the twentieth year the City has maintained its tax rate at 71 cents 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 proposed tax rate, excluding tax

rates for repayment of general obligation bonds and other contractual obligations and tax rates adjusted for new improvements, exceeds the effective tax rate 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.

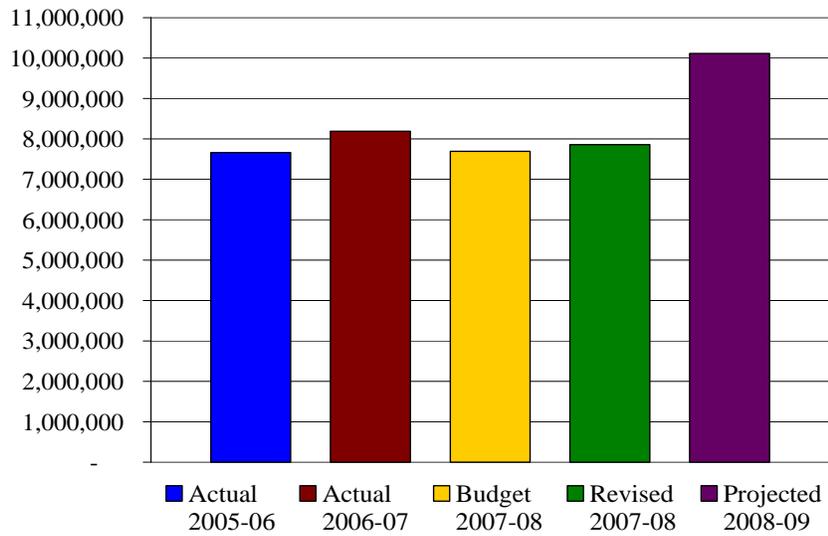
As authorized by state law, the City Council has approved certain exemptions to its citizens. Residential homeowners qualify for a homestead exemption that is equal to 20% of their appraised value. Citizens who are over 65 years of age qualify for an additional exemption, which exempts the first \$60,000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

For fiscal year 2008-09, the City expects to collect \$13.4 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 2007-08 and projected collections for 2008-09.



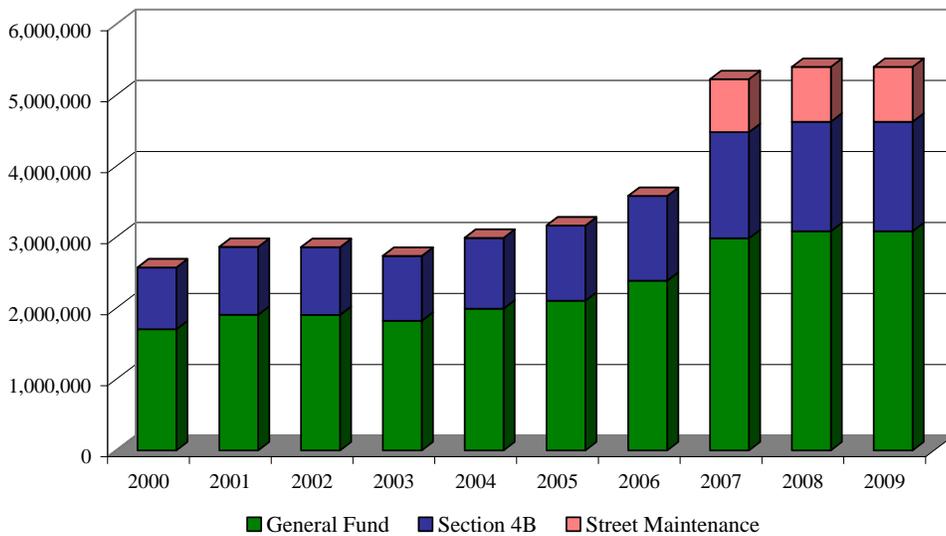
Another major revenue source that is derived utilizing the taxation process is the collection of “In Lieu of Tax” payments from companies located in the City’s two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 23. The City expects to collect \$10.1 million from this revenue source. The graph on the following page shows that collections have increased over the last three years. The increased revenues are attributed to newly negotiated industrial contracts, which extend to December 31, 2019. Industries make payments in lieu of taxes at a percentage of what the City’s taxes would be if 100% of the industry was in the City. The rate under the old contracts was 53%. Under the terms of the new contracts, the annual in lieu payments have increased to 62%. After the first six years of the contracts, the percentage increases to 63%.

### In-Lieu of Tax Collections



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 the Street Maintenance Sales Tax, which went into effect October 1, 2006. The City estimates the amount it expects to receive from sales taxes based on historical trends. The City expects to collect \$3.1 million for the General Fund and \$1.5 million for Section 4B Economic Development from this revenue source. It is estimated that the new Street Maintenance Sales Tax will generate approximately \$771,253. This revenue source is projected to remain at 2008 levels due to the uncertainty of the current economic conditions. While Texas is fairing better than the nation, the effects on the local economy are unclear at this time. There has been new retail development; however, the national downturn could offset any additional sales tax revenues.

### 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 2008-09.

**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 2008-09 is \$18 million. Listed below are major sources of revenues received from services rendered.

Service Rendered	Projected 08-09 Resources
Water Production & Distribution	\$ 4,100,000
Wastewater Collection & Treatment	3,485,000
Residential Solid Waste Collection	1,900,000
Golf Course Fees	1,139,708

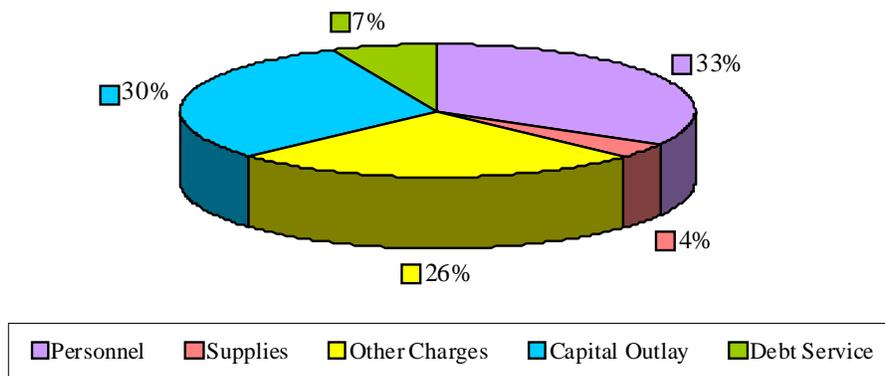
**Other Resources**

Another critical resource for the City of La Porte is the earning of interest on investments. The City expects to earn \$992,553 on its idle funds during fiscal year 2008-09. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current economic conditions. The planned draw down of fund balances for capital improvements is also projected to impact the interest earnings.

## 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 2008-09*



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$17.8 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 33% of the City's resources. Regular salaries and overtime, including benefits, account for 56% of the budget in the General Fund. The percentages for personnel services are lower than normal for the FY2009 budget due to the large concentration of funds on capital improvements.

The Debt Service category is the total dollars expended to pay interest and principal on existing debt, which represents 7% of the budget at \$4.6 million.

The Capital Outlay category includes procurement of vehicles totaling \$1,582,916 and Capital Improvement Projects totaling \$17.4 million. Also included are various capital items from departmental budgets. A list of these items can be found on page 440. As mentioned earlier in this letter, this budget is a very capital intensive budget.

The Supplies category includes office, chemicals and other supplies. Also included in the supplies category are fuel expenditures, which are projected to increase 42% over the prior year's budget. The supplies category accounts for \$2.5 million of the budget.

The Other category includes items such as utilities, training and education, and maintenance. This category totals \$17.6 million and represents 26% of the total budget. One of the largest expenditures in this category is for health insurance and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately \$4 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$4.8 million annually.

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

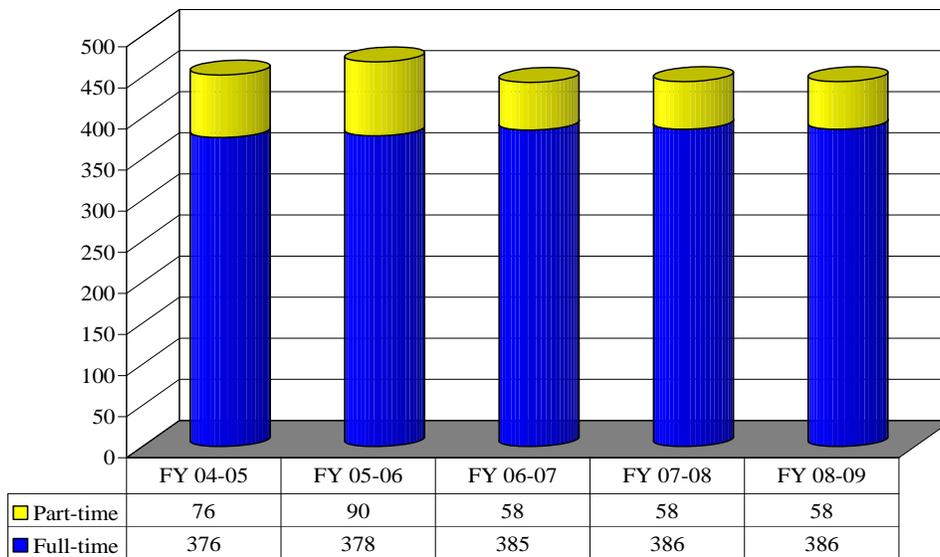
## PERSONNEL CHANGES

In planning for staffing levels in fiscal year 2008-09, only one new position was added; however, the total workforce remained at 444 due to the deletion of the Risk Manager position, Assistant to the City Manager and the Secretary III in Finance during mid year. Those deletions were offset by two Court Clerk positions added mid-year. A brief synopsis of personnel changes is listed below.

**Deputy Fire Marshal in the Emergency Services Department** – This position will allow the Fire Marshal’s Office to keep pace with the increased demands brought about by the Planning Department. Additionally, this position will serve as a Juvenile Fire Setter Intervention Program Specialist, which is greatly needed as approximately 40% of the arson charges were filed against children in 2007-08. It is important to have the Juvenile Fire Setter Intervention Program established in the city of La Porte as the office currently relies on Harris County or the City of Pasadena for the program. This can delay intervention by weeks to months as these two entities are severely backlogged.

Below is a chart of the personnel growth in the City from FY 2005 through FY 2009. In 2007, several new positions were added in the areas of public safety, technology and economic development, and there was a significant decrease in part-time positions since the school district assumed the function of the school crossing guards and the pool life guards were outsourced.

*Personnel Growth*



## 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 2007-08 are currently estimated at \$32,102,797 which is \$2,091,985 or 6.97% greater than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2007-08	Current Estimate 2007-08	Variance	Percent
General Property Taxes	11,050,524	11,561,000	510,476	4.62%
Franchise Fees	1,945,989	1,972,195	26,206	1.35%
Sales Taxes	2,882,538	3,085,011	202,473	7.02%
Industrial Payments	7,500,000	7,659,904	159,904	2.13%
Other Taxes	62,727	75,150	12,423	19.80%
Licenses & Permits	669,430	575,102	(94,328)	-14.09%
Fines & Forfeits	755,106	1,409,492	654,386	86.66%
Charges for Services	3,424,998	4,212,258	787,260	22.99%
Parks & Recreation	206,840	203,925	(2,915)	-1.41%
Recreation & Fitness Center	276,775	222,563	(54,212)	-19.59%
Intergovernmental	6,053	6,000	(53)	-0.88%
Miscellaneous	31,305	30,000	(1,305)	-4.17%
Operating Transfers	429,327	429,327	-	0.00%
Interest	<u>770,400</u>	<u>660,870</u>	<u>(109,530)</u>	-14.22%
Total	30,012,012	32,102,797	2,090,785	6.97%

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

**Sales Taxes** are expected to be up \$202,473 or 7.02% due to increased economic activity. The City has experienced an increase in development during the 2007 and 2008 fiscal years.

**Industrial Payment** collections came in above expectations. The increase in revenues compared to initial projections is mainly attributed to inventories. The City expects collections to be higher than the 2008 projections in the upcoming 2009 fiscal year due to newly renegotiated industrial district contracts, which will go into effect in 2009.

**Licenses and Permits** are projected to come in below original projections due to decreased activity mainly in the area of building permits as a result of the downturn in the economy. Many of the projects that had initially been planned were delayed, which delayed the issuance of the permits. The City is still experiencing growth, but not at the same pace as the 2007 fiscal year in which revenues for building permits were up by approximately \$290,616 over projections.

**Fines and Forfeits** are up due to a warrant round up during the year. Additionally, the STEP program has made a tremendous impact on this revenue stream, and we anticipate this to continue in fiscal year 2009. To keep up with the demands of the program, two court clerks had to be added during the current fiscal year.

**Charges for Services** are higher than originally estimated due to the addition of \$200,000 for the lease of a City easement. Additionally, the City anticipates an additional lease of City property in the amount of \$600,000. These two revenue sources are one time and are not expected to repeat in FY2009.

**Parks and Recreation** revenues are down due to decreased activity. While levels are below budgeted projections,

they are in line with the actual revenues from fiscal year 2007.

**Interest Earnings** are estimated to drop \$208,086 from 2007 actual earnings due to current economic conditions. Interest earnings began to decrease mid-year as the impact of the economy began to affect the pools and other investments. As investments were called or matured, they had to be replaced by instruments earning lower yields or were reinvested in the pools.

The revenues for the new fiscal year are projected at \$33,724,383, which is \$3,713,571, or 12.37%, higher than they were in the current year. The revenues for the new fiscal year are shown below:

Category	Original Projection 2007-08	Projection 2008-09	Variance	Percent
General Property Taxes	11,050,524	11,786,500	735,976	6.66%
Franchise Taxes	1,945,989	1,992,068	46,079	2.37%
Sales Taxes	2,882,538	3,085,011	202,473	7.02%
Industrial Payments	7,500,000	9,860,078	2,360,078	31.47%
Other Taxes	62,727	75,000	12,273	19.57%
Licenses & Permits	669,430	627,680	(41,750)	-6.24%
Fines & Forfeits	755,106	1,405,065	649,959	86.08%
Charges for Services	3,424,998	3,515,772	90,774	2.65%
Parks & Recreation	206,840	204,490	(2,350)	-1.14%
Recreation & Fitness Center	276,775	226,000	(50,775)	-18.35%
Intergovernmental	6,053	6,000	(53)	-0.88%
Miscellaneous	31,305	30,000	(1,305)	-4.17%
Operating Transfers	429,327	460,719	31,392	7.31%
Interest	<u>770,400</u>	<u>450,000</u>	<u>(320,400)</u>	-41.59%
Total	30,012,012	33,724,383	3,712,371	12.37%

**Property taxes** are projected to increase by 6.7% due to growth in the tax base caused by increases in appraised values and new construction.

**Franchise Taxes** are projected to increase by \$46,079, or 2.4% when compared with the prior year's budget. The majority of the increase is in the area of electricity and cable franchise fees. The increase in electrical franchise fees is attributable to a new agreement with Center Point Energy. The increased projection in cable franchise revenues is based on the 2007 and 2008 revenues. The City's agreement for Cable franchise fees expires in October at which time the provider will enter into a state contract; however, it is not anticipated that this will have a negative impact on this revenue stream.

**Sales Taxes** are projected to increase by \$202,473 over the current year budget due to increased economic activity within the City. Several new businesses opened early in the fiscal year and have had a positive impact on this revenue source. Although current year collections have increased, projections for the upcoming fiscal year remain flat due to an uncertainty regarding the economy. Although the City has had development activity, the stance is that the new revenue generated by these new businesses may offset any overall declines in activity.

**Industrial Payments** are expected to increase by \$2,360,078 or 31.47%. This increase is attributed to the newly renegotiated industrial district contracts, which will go into effect in 2009. As mentioned earlier in this letter, the new industrial contracts have increased to 62% from 53%.

**Licenses and Permits** are projected to be down from the current year budget by 6.2%, or \$41,750, due to a slow down of development within the City. Several new projects are still underway, but have been delayed as a result of the national economic downturn.

**Fines and Forfeits** are projected to increase significantly from the current year budget, but remain in line with the

current year estimates. The increase in this revenue stream is a direct result of the success of the STEP program which was implemented during the current fiscal year. It is expected that this will continue for the upcoming fiscal year. Additionally, the warrant roundup that occurs every spring has been very successful.

**Charges for Services** are projected to increase by 2.65%, or \$90,774. The increase is mainly attributable to fees for residential solid waste, which are expected to increase by \$100,000 to \$1.9 million annually based on current year collections. No fee increases were projected for the upcoming fiscal year 2009 budget.

**Parks and Recreation** are projected to remain flat based on decreased activity and historical analysis. The fiscal year 2009 budget includes many capital projects focused on improvements to many of the recreational facilities, which should begin to positively impact activities.

**Interest earnings** are expected to continue to decline in fiscal year 2009. As the interest rates have decreased, the City has had to replace maturing investments that had higher yields with lower yielding investments. Not only have interest rates declined as a result of the sluggish economy, the City is planning to draw down the fund balances in the General Fund, which will impact earnings as well.

### General Fund Expenditures

The General Fund expenditures for fiscal year 2007-08 are currently estimated at \$32,366,110, which is \$2,189,833 or 7.24%, 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 2008 due to the addition of several one-time transfers related to capital projects such as the \$3,000,000 transfer added for the Municipal Court Building. The expenditures, by department, for the current fiscal year are shown below:

Department	Budget 2007-08	Current Estimate 2007-08	Variance	Percent
Fire	4,042,669	3,859,479	(183,190)	-4.53%
Police	9,215,455	8,780,353	(435,102)	-4.72%
Administration	2,742,052	2,641,294	(100,758)	-3.67%
Finance	1,268,350	1,233,877	(34,473)	-2.72%
Non-Departmental	2,795,923	6,052,272	3,256,349	116.47%
Public Works	4,782,008	4,661,849	(120,159)	-2.51%
Parks & Recreation	3,496,754	3,303,920	(192,834)	-5.51%
Planning & Engineering	<u>1,922,278</u>	<u>1,833,066</u>	<u>(89,212)</u>	-4.64%
Total	30,265,489	32,366,110	2,189,833	7.24%

The expenditures for the new year are budgeted at \$36,382,175, which is \$6,116,686, or 20.21% more than the current fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2007-08	Budget 2008-09	Variance	Percent
Fire	4,042,669	4,144,145	101,476	2.51%
Police	9,215,455	9,072,904	(142,551)	-1.55%
Administration	2,742,052	2,720,887	(21,165)	-0.77%
Finance	1,268,350	1,170,804	(97,546)	-7.69%
Non-departmental	2,795,923	8,777,916	5,981,993	213.95%
Public Works	4,782,008	4,865,810	83,802	1.75%
Parks & Recreation	3,496,754	3,748,653	251,899	7.20%
Planning & Engineering	<u>1,922,278</u>	<u>1,881,056</u>	<u>(41,222)</u>	-2.14%
Total	30,265,489	36,382,175	6,116,686	20.21%

Of the twenty-nine different General Fund Divisions that comprise these Departments, thirteen (13) budgeted at amounts less than their 2007-08 budget level and eleven (11) have budgets less than 5% greater than the previous year. The following divisions have budgets that are greater than a 5% increase over the prior year.

**Fire Prevention** – this division increased 31% due to the addition of a Deputy Fire Marshal position approved with the fiscal year 2009 budget.

**Emergency Management** – this division increased 19% due to the addition of a new software package/service which allows phone notification in the event of an emergency or in the event where information needs to be sent to citizens.

**Municipal Court** – increased 8% due to additional costs to support the two court clerk positions which were added mid year.

**Non-departmental** – increased due to the increase of the transfer to the General CIP Fund for the increase in capital projects. The General Fund is sending over \$6 million for capital improvement projects for the 2009 fiscal year.

**Parks Maintenance** – the increase of 13% in this division is mainly attributed to the addition of funding for new equipment and vehicles. The budget includes funding for a skid loader, 1 ton crew truck with dumping capabilities and a bucket truck. Additionally, funding is included for park improvements such as the replacement of light poles and a concrete basketball pad.

**General Fund Overall Fund Condition**

The projected end-of-year balance for the General Fund is \$10,728,706 which is approximately 29.5%, or 108 days of budgeted expenditures, which is 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 2007-08 are currently estimated at \$8,116,696, which is \$252,976 or 3.22%, more than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2007-08	Current Estimate 2007-08	Variance	Percent
Other	5,500	5,700	200	3.64%
Water	4,413,933	4,652,175	238,242	5.40%
Sewer	3,360,387	3,360,710	323	0.01%
Transfers	-	46,024	46,024	0.00%
Interest	<u>83,900</u>	<u>52,087</u>	<u>(31,813)</u>	-37.92%
Total	7,863,720	8,116,696	252,976	3.22%

Water and sewer revenues are dependent on seasonal factors such as rainfall. Rainfall varies between “dry” years (about 40 inches of rain) and “wet” years (in excess of 70 inches of rain). Fiscal year 2007-08 has been a dry year for the City overall. Water revenues are expected to be up \$238,242 due to dryer weather. Additionally, the success of the automated meter reading program, which is in it’s second full year, is having a positive impact on water revenues as the newer meters are producing more accurate reads.

The revenues for the new fiscal year are projected at \$8,369,944, which is \$506,224, or 6.44%, higher than they were in the current year. The increase is mostly attributed to more accurate reads due to the implementation of the automated meter reading, as well as new residential and commercial construction planned for the area.

The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2007-08	Projection 2008-09	Variance	Percent
Other	5,500	5,500	-	0.00%
Water	4,413,933	4,804,500	390,567	8.85%
Sewer	3,360,387	3,533,900	173,513	5.16%
Interest	<u>83,900</u>	<u>26,044</u>	<u>(57,856)</u>	-68.96%
Total	7,863,720	8,369,944	506,224	6.44%

### Utility Fund Expenses

The Utility Fund expenses for fiscal year 2007-08 are currently estimated at \$7,716,952, which is \$321,402, or 4.00% lower than the Fiscal Year 2007-08 budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2007-08	Current Estimate 2007-08	Variance	Percent
Water Production	521,744	497,721	(24,023)	-4.60%
Water Distribution	771,159	748,033	(23,126)	-3.00%
Wastewater Collection	870,697	866,926	(3,771)	-0.43%
Wastewater Treatment	1,016,773	857,362	(159,411)	-15.68%
Utility Billing	612,376	608,570	(3,806)	-0.62%
Non-departmental	<u>4,245,605</u>	<u>4,138,340</u>	<u>(107,265)</u>	-2.53%
Total	8,038,354	7,716,952	(321,402)	-4.00%

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 \$8,689,854, which is \$651,500, or 8.1% higher than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2007-08	Budget 2008-09	Variance	Percent
Water Production	521,744	510,774	(10,970)	-2.10%
Water Distribution	771,159	832,500	61,341	7.95%
Wastewater Collection	870,697	940,468	69,771	8.01%
Wastewater Treatment	1,016,773	990,983	(25,790)	-2.54%
Utility Billing	612,376	622,850	10,474	1.71%
Non-departmental	<u>4,245,605</u>	<u>4,792,279</u>	<u>546,674</u>	12.88%
Total	8,038,354	8,689,854	651,500	8.10%

The divisional increases are driven by normal changes in costs, which include salary adjustments. Increases in gas and oil, as well as environmental mandates account for much of the increase. The 12.88% increase in the Non-Departmental division is attributed to the additional transfer for capital improvement projects.

### Utility Fund Overall Fund Condition

The projected end-of-year working capital balance for the Utility Fund is \$1,902,810, which is approximately 22%, or 80 days of budgeted expenses. This is over 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 needed rate increases to cover operations and rebuild working capital, fiscal year 2008 was the final phase of

the rate increases. In addition to rebuilding working capital, which the City has been successful at, the City has been able to cover the cost of increased debt payments related to the waste water treatment plant. Additionally, the City is implementing a rate stabilization model as part of the long range plan to avoid future rate increases.

### **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 \$108,485, or 182 days of working capital. This is within the targeted balance. The Airport Fund is expected to have a working capital balance of \$275,876, which leaves the fund fiscally stable at 9/30/09. The La Porte Area Water Authority is expected to have a working capital balance of \$2,047,969, which leaves the fund with an estimated 744 days of working capital at 9/30/09. The working capital balance of the Golf Course Fund is expected to be a deficit of \$207,994, 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.

### **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 \$1,582,916 in replacing existing vehicles that have reached the end of their useful life while the Technology Fund will expend \$302,204 to replace computer equipment. The Insurance Fund includes \$300,000 for estimated worker's compensation claims, \$331,910 for liability insurance and \$3.3 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**

As has been mentioned throughout this letter, the fiscal year 2008-09 budget is intensely focused on capital improvements. The Capital Improvement Funds contain numerous projects that will expand or upgrade the City infrastructure and facilities, as well as improve the quality of life for La Porte's citizens. The 2008-09 budget includes over \$17 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 planned \$17 million for capital improvements scheduled for the 2009 fiscal year include \$6.2 million for parks related projects (including over \$2.5 million for a bike/pedestrian trail system and \$2.9 million for ball fields), \$6.4 million for public works projects (including \$1 million designated for drainage and \$1.7 million for street improvements) and with the remainder broken down into projects for police, fire, technology and economic development, which includes \$2.7 million that has been set aside for a Mainstreet Revitalization project. During the current year, the City has begun a \$3 million project for the Municipal Court Building, which will relocate the court next to the new police building. Additionally, the City has begun a Sylvan Beach renourishment project totaling \$1.9 million. The majority of the projects are directly related to the long range plan for the City. A summary of the long range plan, which focuses on areas such as the redevelopment of historic downtown (Mainstreet), a parks trail system and drainage goals, can be found beginning on page 27. The projects identified for the fiscal year 2008-09 are described in more detail in the Capital Improvement Funds section beginning on page 311.

## **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 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 21.

## **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 in the Debt Service Section of this budget document beginning on page 351. Highlights of the three funds are:

- The General Debt Service Fund is designed to maintain a constant tax rate of 9.1 cents per \$100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 9.1 cents is equal to 12.8% 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. The Utility Debt Service Fund is not scheduled to receive a transfer for debt service in the fiscal year 2008-09 budget since reserve levels are sufficient to cover projected debt payments.
- 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 remained stable over the past few years. The premiums for 2009 are projected to be in line with the previous year. Worker's compensation premiums have continued to decline after peaking in 2003, and are projected to be in line with FY2008. 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 27. 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 beginning on page 461. 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, 2007.

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.

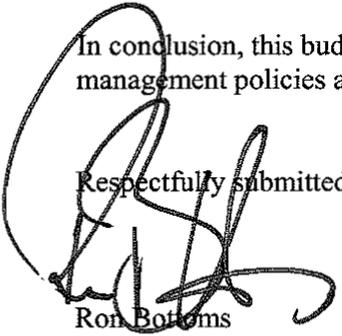
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

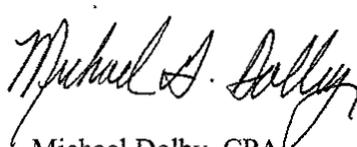
## **ACKNOWLEDGMENT**

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,

  
Ron Bottoms  
City Manager

  
Michael Dolby, CPA  
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 \$55 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 page 18.

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 2008-09 Budget Process is as follows:

Date	Activity
4/19	Pre-Budget Workshop with City Council
4/22	Initial Planning Discussion and Forms Distribution Departments begin preparing estimates and projections
4/23	Departments Turn in Personnel Related Budget Forms to Human Resources
5/16	Preliminary FY 2008-09 Revenue Projections Prepared
5/16	Proposed FY 2008-09 Budgets to Finance Director
5/23	Budget Review Completed by Finance Director
5/23	Proposed FY 2008-09 Budgets to City Manager
6/02-6/06	City Manager Review with Departments
6/11-6/13	Final reviews with Departments
6/26	Final FY 2008-09 Revenue Projections Prepared
6/27	Budget Review Completed by City Manager
7/25	Proposed Budget to City Council
8/11-8/15	City Manager Workshops Budget with City Council
8/25	City Council Adopts FY 2008-09 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.

*Street Maintenance Sales Tax Fund* – Used to account for funds received from the ¼ cent sales tax dedicated to the maintenance of streets.

*Community Investment Fund* - Used to account for funds received and expended on community beautification and revitalization programs.

*Hotel/Motel Occupancy Tax Fund* - Used to account for the accumulation of resources from the Hotel/Motel Tax assessment levied by the City. These monies are to be spent to promote the development or progress of the City within the guidelines set forth on disposition of revenues collected under the authority of the Texas Hotel Occupancy Act (Article 1269; Vernon’s Civil Statutes).

*Section 4B 1/2 Cent Sales Tax Fund* - Used to account for funds received from the ½ cent sales tax dedicated to certain economic and infrastructure projects.

*Tax Increment and Reinvestment Zone Fund* - Used to account for the disposition of property taxes collected on specific parcels within the boundaries of the TIRZ for the exclusive benefit of the City’s capital improvement programs.

### **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 project for drainage and park improvements.

*2000 General Obligation Bonds Capital Improvement Fund* – Used to fund projects including 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 project for the construction of a wastewater treatment plant.

*2004 Certificates of Obligation Bonds Capital Improvement Fund* – Used to fund projects including 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 including 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 project for the construction of the Police Facility.

*2006 Certificates of Obligation Bonds Capital Improvement Fund* – Used to fund projects including 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 project for the Westside Park Improvements.

*2007 Certificates of Obligation Bonds Capital Improvement Fund* – Used to fund projects including the Waste Water Treatment Plant, additional monies for the Sports Complex and Golf Course Cart Path 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 the Sam Houston Parkway and 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

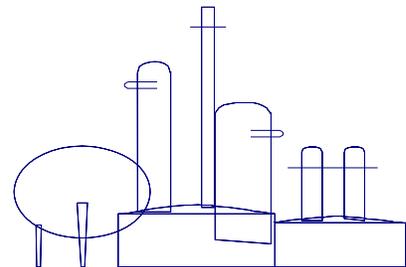
Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the 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 1,778 square mile county is a leading oil, gas and petrochemical area. Harris County has numerous 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 the nation's largest, providing medical care and educational opportunities.

### 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, 2019. Under the terms of the current contracts, 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 62% of what the City's taxes on the industry would be if 100% of the industry was in the City. After the first six years of the contracts, the percentage increases to 63%. The contracts contain a new construction clause that allows new plant facilities to make in lieu payments on 25% of the value of new additions between now and 2013, after 2014, the percentage drops to 20%.

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 1998 was an estimated 32,822 people living within the City of La Porte. The increase for the last decade was 7.7% or 2,540 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>
2007	35,362	537	1.5%
2006	34,825	287	0.8%
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%

**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 21<sup>st</sup> 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

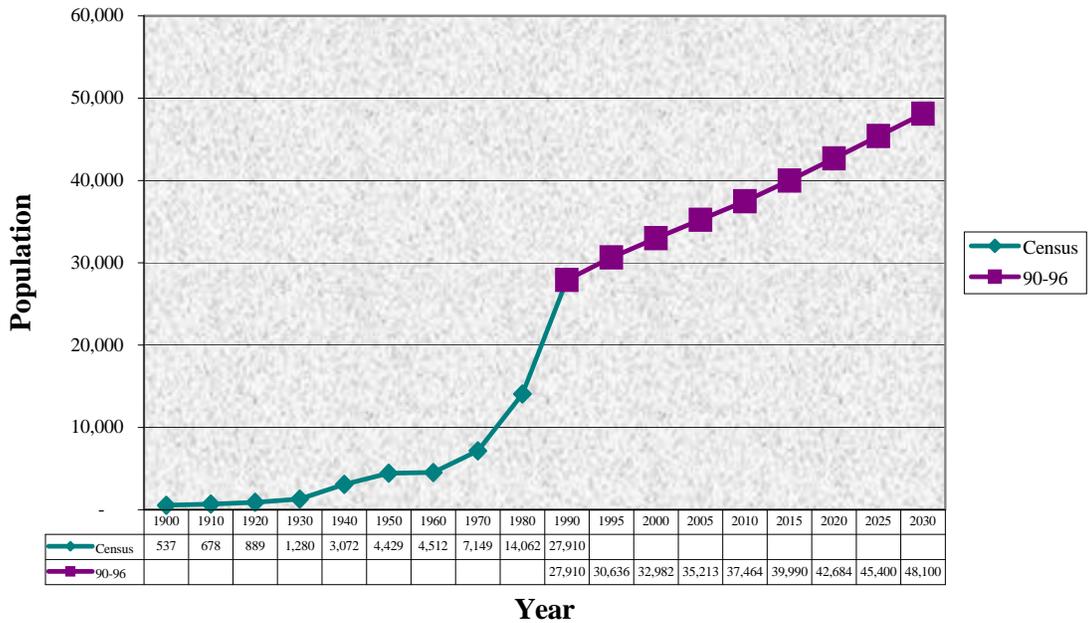
#### Income below poverty level, 1989

9 percent

#### Rate of Unemployment 1998

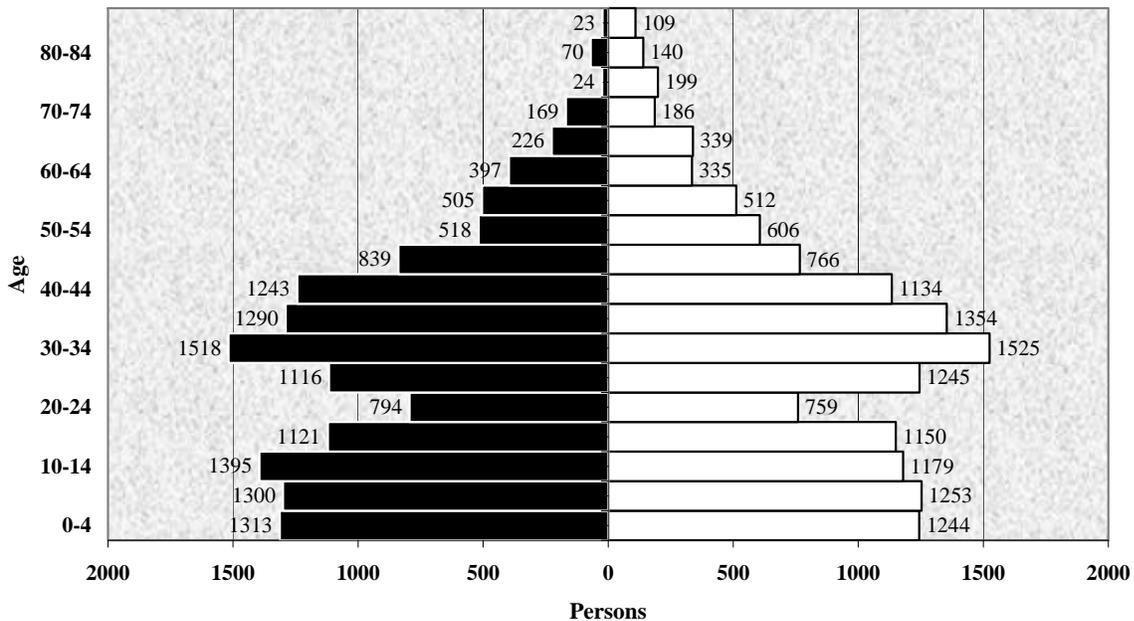
3.5 percent

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.

<b>Category</b>	<b>Existing</b>	<b>Year 2020</b>	<b>Percentage of Total</b>	<b>Change</b>
<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
<b>TOTAL</b>	<b>5,772</b>	<b>7,507</b>	<b>100%</b>	<b>1,734</b>

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 4<sup>th</sup> 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.

<b>Park Classification</b>	<b>Existing Supply</b>	<b>Recommended Supply</b>	<b>Sufficiency or (Deficiency)</b>
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 <sup>1</sup>	71	93	2.2	2.9	0	1
2005	35,213 <sup>2</sup>	77	102	2.2	2.9	6	5
2010	37,464 <sup>2</sup>	82	109	2.2	2.9	11	6
2015	39,990 <sup>2</sup>	88	116	2.2	2.9	17	7
2020	42,684 <sup>2</sup>	94	124	2.2	2.9	23	9

<sup>1</sup> Estimated population

<sup>2</sup> 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 <sup>1</sup>	48	35	1.50	1.10	35	(45)
2005	35,213 <sup>2</sup>	53	39	1.50	1.10	40	(41)
2010	37,464 <sup>2</sup>	56	41	1.50	1.10	43	(39)
2015	39,990 <sup>2</sup>	60	44	1.50	1.10	47	(36)
2020	42,684 <sup>2</sup>	64	47	1.50	1.10	51	(33)

<sup>1</sup> Estimated population

<sup>2</sup> 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 09/30/08	FY 08-09 Revenues	FY 08-09 Expenses	Balance 09/30/09	Change in Fund Balance
<b>Governmental Fund Types:</b>					
General Fund	\$ 13,386,498	\$ 33,724,383	\$ 36,382,175	\$ 10,728,706	\$ (2,657,792)
Grant Fund	720,994	1,923,528	1,923,528	720,994	-
Street Maintenance Sales Tax	123,711	786,440	700,000	210,151	86,440
Community Investment	772,780	264,701	386,575	650,906	(121,874)
Hotel/Motel Occupancy Tax	441,360	583,575	463,749	561,186	119,826
Section 4B Sales Tax	4,085,713	1,647,506	4,339,685	1,393,534	(2,692,179)
Tax Increment Reinvestment	289,058	1,519,774	1,435,775	373,057	83,999
<b>Total Governmental Types</b>	<b>19,820,114</b>	<b>40,449,907</b>	<b>45,631,487</b>	<b>14,638,534</b>	<b>(5,181,580)</b>
<b>Enterprise:</b>					
Utility	2,222,720	8,369,944	8,689,854	1,902,810	(319,910)
Sylvan Beach	118,574	207,601	217,690	108,485	(10,089)
Airport	246,364	52,995	23,483	275,876	29,512
La Porte Area Water Authority	1,827,055	1,226,202	1,005,288	2,047,969	220,914
Golf Course	(85,847)	1,202,679	1,324,826	(207,994)	(122,147)
<b>Total Enterprise</b>	<b>4,328,866</b>	<b>11,059,421</b>	<b>11,261,141</b>	<b>4,127,146</b>	<b>(201,720)</b>
<b>Internal Service</b>					
Motor Pool	3,212,258	2,107,688	2,640,159	2,679,787	(532,471)
Insurance Fund	2,916,836	3,945,027	4,575,547	2,286,316	(630,520)
Technology Fund	519,449	948,623	1,255,818	212,254	(307,195)
<b>Total Internal Service</b>	<b>6,648,543</b>	<b>7,001,338</b>	<b>8,471,524</b>	<b>5,178,357</b>	<b>(1,470,186)</b>
<b>Capital Improvement:</b>					
General	493,142	10,684,213	11,177,355	-	(493,142)
Utility	38,497	192,000	-	230,497	192,000
Sewer Rehabilitation	88,564	304,927	350,000	43,491	(45,073)
1998 GO Bond Fund	583,195	7,000	590,195	-	(583,195)
2000 GO Bond Fund	149,109	-	149,109	-	(149,109)
2002 GO Bond Fund	15,076	-	1,990	13,086	(1,990)
2004 C/O Bond Fund	1,191,236	-	861,883	329,353	(861,883)
2005 C/O Bond Fund	340,278	1,400	341,678	-	(340,278)
2005 GO Bond Fund	255,476	-	73,824	181,652	(73,824)
2006 C/O Bond Fund	2,501,295	5,000	2,212,267	294,028	(2,207,267)
2006 GO Bond Fund	15,521	2,500	18,021	-	(15,521)
2007 C/O Bond Fund	1,630,317	10,000	1,640,317	-	(1,630,317)
Other Infrastructure	555,443	17,282	-	572,725	17,282
<b>Total Capital Improvement</b>	<b>7,857,149</b>	<b>11,224,322</b>	<b>17,416,639</b>	<b>1,664,832</b>	<b>(6,192,317)</b>
<b>Debt Service:</b>					
General	1,830,657	3,276,016	3,345,768	1,760,905	(69,752)
Utility	694,184	104,705	463,850	335,039	(359,145)
La Porte Area Water Authority	-	750,069	750,069	-	-
<b>Total Debt Service</b>	<b>2,524,841</b>	<b>4,130,790</b>	<b>4,559,687</b>	<b>2,095,944</b>	<b>(428,897)</b>
<b>Total All Funds</b>	<b>\$ 41,179,513</b>	<b>\$ 73,865,778</b>	<b>\$ 87,340,478</b>	<b>\$ 27,704,813</b>	<b>\$(13,474,700)</b>

## **Explanation of Changes in Fund Balance** *(Greater than 10%)*

**General Fund** – the 20% decrease due to a planned drawdown for FY2009 for capital improvement projects.

**Street Maintenance Sales Tax Fund** – 70% increase due to scheduling of street maintenance projects. The balance will be used the following year.

**Community Investment Fund** – 16% decrease due to drawing down excess balance for community enhancement projects, such as the Christmas lights and public art.

**Hotel/Motel Fund** – 27% increase due to increased hotel revenues, a decrease in transfers and no longer setting aside funding for beach nourishment.

**La Porte Development Corporation (4B ½ Cent Sales Tax) Fund** – 66% decrease due to the Mainstreet Revitalization project of \$2.7 million.

**Tax Increment and Reinvestment Zone Fund (TIRZ)** – 29% increase to due increase property tax revenues from increased activity within the TIRZ zone.

**Utility Fund** – 14% decrease due to a planned drawdown for FY2009 for capital improvement projects.

**Airport Fund** – 12% increase due to annual CPI adjustments to airport leases. Additionally, the fund balance is being built up to meet future grant matches.

**La Porte Area Water Authority Fund** – 12% increase is due to a decrease in expenses for FY2009. This fund is building reserves for future improvements.

**Golf Course Fund** – 142% decrease due to the fund's operational needs outpacing revenues. Steps are being taken to increase revenues.

**Motor Pool Fund** – 17% decrease due to planned vehicle replacements.

**Insurance Fund** – 22% decrease due to the reallocation of excess fund balance from the liability insurance component of the fund, which allowed the City to decrease departmental contributions for health insurance for one year.

**Technology Fund** – 59% decrease for technology improvements. Lease fees will increase in FY2010.

**General CIP Fund** – 100% decrease for future capital improvement projects.

**Utility CIP Fund** – 499% increase due to funding FY2009 scheduled capital improvement projects with bond monies.

**Sewer Rehabilitation Fund** – 51% decrease due to annual sewer rehabilitation improvements. This fund is not designed to carry a significant fund balance as it receives annual funding from the Utility Fund.

**1998 GO Bond Fund** – 100% decrease for F216 Watershed construction.

**2000 GO Bond Fund** – 100% decrease for additional funding for the Fire Training Facility.

**2002 GO Bond Fund** – 13% decrease due to the establishment of a reserve for potential arbitrage compliance.

**2004 C/O Bond Fund** – 72% decrease due to funding for the Bay Area Boulevard and Canada Road Trail System improvements.

**2005 C/O Bond Fund** – 100% decrease due to the funding of various water and sewer projects.

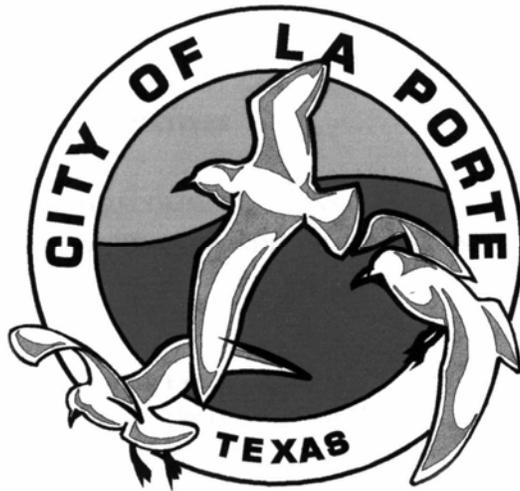
**2005 GO Bond Fund** – 29% decrease due to the establishment of a reserve for potential arbitrage compliance.

**2006 C/O Bond Fund** – 88% decrease due to the funding of various water and sewer projects.

**2006 GO Bond Fund** – 100% decrease due to the establishment of a reserve for potential arbitrage compliance.

**2007 C/O Bond Fund** – 100% decrease due to the establishment of reserves for potential arbitrage compliance and debt repayment. A transfer for the FY2009 debt payment for the 2007 Certificates of Obligation is also included.

**Utility Debt Service Fund** – 52% decrease due to decrease of the transfer from the Utility Fund for debt service since the debt service has an adequate fund balance for debt payments. Monies have been redirected to capital improvements for the 2009 fiscal year.



ORDINANCE NO. 08-3101

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009; 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, 2008, through September 30, 2009, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 25, 2008, and a public hearing scheduled for August 25, 2008 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 incorporated hereto by reference, is hereby adopted as the Budget for the said City of La Porte, Texas, for the period of October 1, 2008, through September 30, 2009.

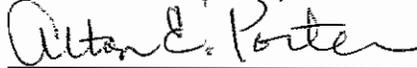
SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

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 25<sup>th</sup> day of August, 2008.

CITY OF LA PORTE, TEXAS

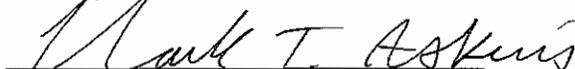


Alton Porter, Mayor

ATTEST:

  
Martha Gillett, City Secretary

APPROVED:

  
Clark T. Askins, Assistant City Attorney

RESOLUTION NO. 08- 08

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2008 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 2008 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2008 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, 2008, property with a total appraised value of \$2,144,697,501 and a total taxable value of \$1,716,757,426.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$9,658,348 as of January 1, 2008;

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

Section 1. the 2008 taxable roll in the amount of \$1,716,757,426, 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 27th day of Sept, 2008.

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

ATTEST:

Martha Gillett  
Martha Gillett, City Secretary

APPROVED:

Clark T. Askins  
Clark T. Askins, Assistant City Attorney

**ORDINANCE NO. 08-3102**

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, 2008, and ending September 30, 2009, 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, 2009, 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 and nine tenths cents (\$.619) 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 and one tenth cents (\$.091) 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.

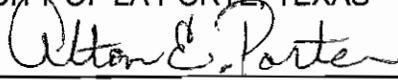
Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

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.

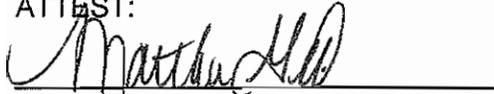
PASSED AND APPROVED this the 2nd day of SEPT, 2008.

CITY OF LA PORTE, TEXAS



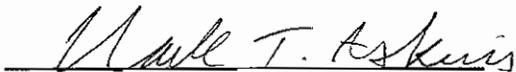
Alton Porter, Mayor

ATTEST:



Martha Gillett, City Secretary

APPROVED:



Clark T. Askins, Assistant City Attorney

## 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 \$9.75.

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
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	12,035,683	11,759,770	97.7%
06-07	1,792,232,683	0.71	12,724,857	12,418,873	97.6%

Assessment basis for all years is 100%

**CITY OF LA PORTE  
ANALYSIS OF TAX RATE  
FOR FISCAL YEAR 2008-2009**

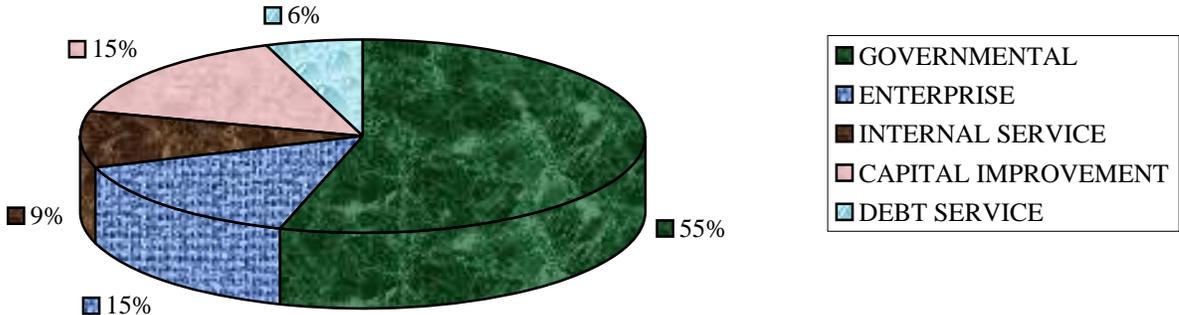
Appraised Valuation (100% Market)	2,144,697,501
Less Exemptions	427,940,075
Total Assessed (Taxable) Value	1,716,757,426
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	12,188,978
Estimated Collection Rate	98.5%
Estimated Tax Collections	12,006,144
Allocated to General Fund (Rate of .619)	10,467,328
Allocated to Debt Service (Rate of .091)	1,538,816

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

	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
<b>REVENUES</b>				
General Property Taxes	\$ 12,990,852	\$ 12,951,130	\$ 13,568,195	\$ 14,006,355
Franchise Taxes	2,058,015	1,991,314	2,017,520	2,038,526
Sales Taxes	5,227,100	5,044,442	5,398,770	5,398,770
Industrial Payments	8,188,891	7,692,308	7,857,128	10,112,901
Other Taxes	508,625	477,727	511,289	575,000
License & Permits	919,923	669,430	575,102	627,680
Fines & Forfeits	1,243,687	1,055,595	1,537,024	1,862,107
Charges for Services	7,389,366	7,657,438	8,553,980	7,931,965
Parks & Recreation	219,599	236,040	235,773	236,990
Recreation & Fitness	231,074	276,775	222,563	226,000
Employee Health Services	3,539,365	3,993,336	3,924,963	3,284,624
Water Revenue	4,784,079	5,609,167	5,823,208	5,989,128
Wastewater Revenue	2,763,715	3,440,387	3,500,710	3,633,900
Intergovernmental	716,104	741,920	522,500	1,330,986
Miscellaneous	219,450	1,539,305	48,675	42,100
Other Financing Sources	8,198,877	845,105	2,997,470	2,036,643
Operating Transfers - In	6,539,136	4,305,821	9,467,591	13,539,550
Interest Income	2,729,540	2,000,524	1,857,732	992,553
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$ 68,467,398</b>	<b>\$ 60,527,764</b>	<b>\$ 68,620,193</b>	<b>\$ 73,865,778</b>
	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
<b>EXPENDITURES</b>				
Personal Services	\$ 23,128,760	\$ 24,698,760	\$ 24,620,156	\$ 25,526,209
Supplies	2,270,642	2,167,212	2,344,737	2,528,073
Services and Charges	14,229,321	19,096,166	16,766,144	20,582,175
Capital Outlay	12,463,711	7,033,275	23,378,006	20,604,784
Debt Service	4,053,322	4,714,914	4,714,915	4,559,687
Operating Transfers - Out	6,539,136	4,305,821	9,467,591	13,539,550
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<b>\$ 62,684,892</b>	<b>\$ 62,016,148</b>	<b>\$ 81,291,549</b>	<b>\$ 87,340,478</b>

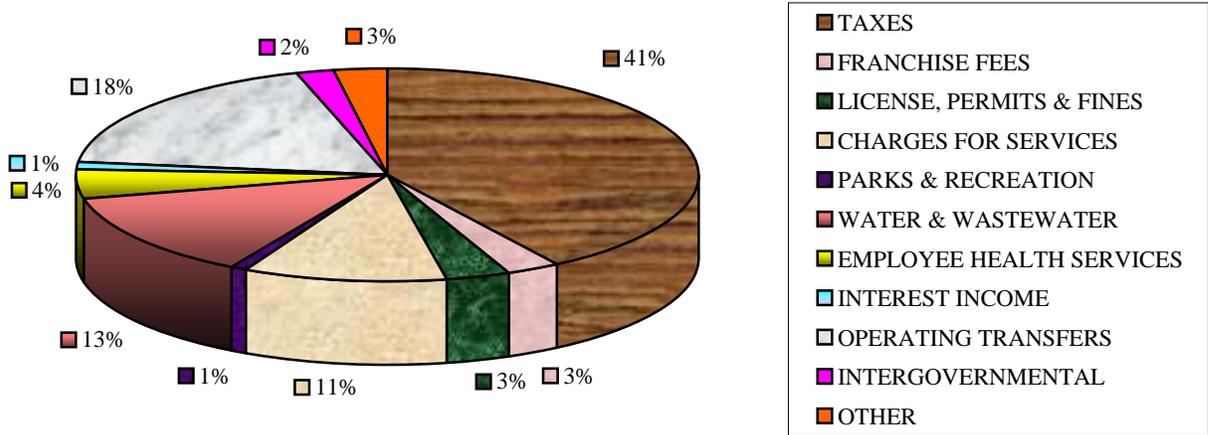
# CONSOLIDATED SUMMARY

## REVENUES BY FUND TYPE FISCAL YEAR 2008-2009



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2008-09

## ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2008-09



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2008-09

**City of La Porte**  
**Revenue Projection Rationale**  
**For Year 2008-09**

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 86.2% 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 a 2% increase over the FY 2007-08 estimates. 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 28.7%. This increase is attributable to new industrial contracts that will be effective beginning in FY2009. The In-Lieu percentage is increasing from 53% to 62%. 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. A 7% 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 and is based on current year estimates. The projection for 2009 will remain flat due to the uncertainty of the impact of the national economic downturn. While La Porte is still experiencing growth, we believe that this may be offset by any resulting decreases.

**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 2.4% for the new fiscal year. This is the result of a new agreement with Center Point Energy and the deregulation of utilities.

**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 increase by \$100,000 to \$1.8 million based on actual collections for 2007 and the estimate for 2008.

**City of La Porte**  
**Revenue Projection Rationale, Continued**  
**For Year 2008-09**

**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 2008-09 income estimate is based on a 2.5% interest rate.

**Proprietary Funds**

**Water and Sewer Revenue** - These two revenue accounts represent 90.6% 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. Sewer is calculated at 85% of water consumption. Both of these revenue sources are dependent on seasonal factors such as rainfall.

**Charges for Services** account for 86% 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 93% of **Airport Fund** revenue. This revenue stream is adjusted annually for CPI adjustments.

**Charges for Services** account for 95% 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 increase by \$67,190, or 6%, mainly due to an increase in golf cart fees.

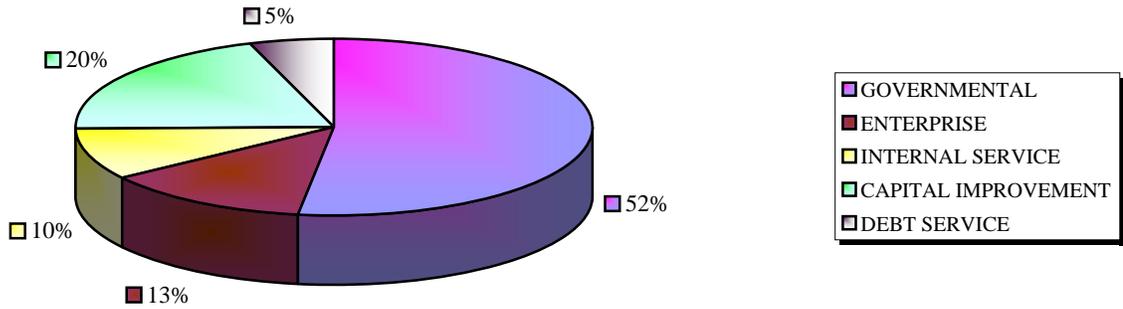
**Charges for Services** represent 97.7% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to increase by \$61,934, or 3%. In FY2009, the City plans to replace an aerial fire truck and a pumper fire truck.

**Charges to Departments** represent 70% of total **Insurance Fund** revenues this year. Revenues are expected to decrease \$641,712 or 19%. This decrease is a direct result of a planned reallocation of fund balance from the liability insurance portion of the fund, which was over funded. This is a one time reallocation and the charges will return to FY2008 levels in FY2010. These charges are based on anticipated costs of providing health insurance to City employees and retirees, which are expected to increase 15%. Historical data is used, and based on these estimates, a significant increase was built into this budget.

**Charges for Services** represent 93.6% of total **Technology Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing computers of all types to City Departments as well as fees for telephones. 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. Fees are expected to increase in the coming year due to the upgrades/improvements to the server system, which is included in the capital improvements budget.

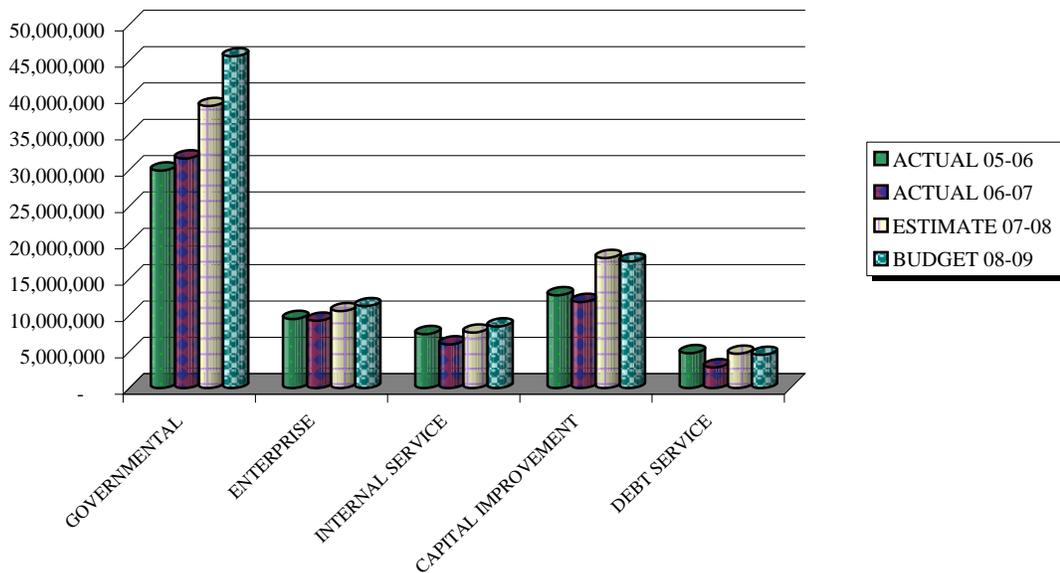
# APPROPRIATION BY FUND

FISCAL YEAR 2008-2009



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2008-09. As shown, the governmental funds, which include the General Fund make up 52% of total appropriations. The General Fund is 42% of the entire budget.

## FOUR YEAR COMPARISON



This graph illustrates a four year comparison of appropriations, for all funds, by fund type. The steady increase in the governmental fund type expenditures is largely due to the focus on capital improvements. Both the General Fund and the La Porte Development Corporation Fund are sending over transfers for capital projects in the current year as well as the upcoming 2009 fiscal year. This is also reflected in the increase in estimated projects as well as projected capital improvement projects.

**City Of La Porte  
Appropriation by Fund**

	<b>Adopted 2005-06</b>	<b>Adopted 2006-07</b>	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>
<b>Governmental Fund Types</b>				
General	\$ 25,987,077	\$ 28,245,299	\$ 30,010,812	\$ 36,382,175
Street Maintenance Sales Tax	-	-	1,004,178	700,000
Grant Fund	2,793,931	347,491	1,036,356	1,923,528
Economic Development	190,000	138,000	233,120	386,575
Hotel/Motel	334,280	454,346	556,540	463,749
La Porte Development Corp	740,060	832,180	971,565	4,339,685
Tax Increment Reinvestment	36,000	36,720	1,600,185	1,435,775
Total Governmental Types	30,081,348	30,054,036	35,412,756	45,631,487
<b>Enterprise Funds</b>				
Utility	6,774,071	6,798,512	8,038,354	8,689,854
Sylvan Beach Pavilion	208,683	208,360	234,158	217,690
Airport	31,443	190,248	23,396	23,483
La Porte Area Water Authority	1,693,956	1,631,110	1,567,760	1,005,288
Golf Course	1,240,740	1,193,500	1,304,138	1,324,826
Total Enterprise	9,948,893	10,021,730	11,167,806	11,261,141
<b>Internal Service Funds</b>				
Motor Pool	1,661,304	1,457,154	1,529,323	2,640,159
Insurance Fund	4,017,103	4,376,091	4,881,080	4,575,547
Technology Fund	956,611	1,289,149	1,211,065	1,255,818
Total Internal Service	6,635,018	7,122,394	7,621,468	8,471,524
<b>Capital Improvement Funds</b>				
General CIP	433,500	402,950	955,000	11,177,355
Utility CIP	715,000	1,230,000	935,000	-
Sewer Rehabilitation CIP	330,000	330,000	350,000	350,000
Sylvan Beach CIP	-	-	40,000	-
Airport CIP	210,000	-	-	-
LPAWA CIP	-	-	150,000	-
Other Infrastructure	705,000	-	200,000	-
1998 GO Bond CIP	1,207,639	6,000	-	590,195
2000 GO Bond CIP	1,160,000	170,000	54,465	149,109
2002 GO Bond CIP	732,789	-	-	1,990
2004 CO Bond CIP	10,000	-	-	861,883
2005 CO Bond CIP	1,800,000	675,000	60,000	341,678
2005 GO Bond CIP	-	459,400	-	73,824
2006 CO Bond CIP	-	260,000	-	2,212,267
2006 GO Bond CIP	7,700,000	-	49,478	18,021
2007 CO Bond CIP	-	-	305,261	1,640,317
Total Capital Improvement	15,003,928	3,533,350	3,099,204	17,416,639
<b>Debt Service Funds</b>				
General Debt Service	2,190,671	2,798,294	3,477,278	3,345,768
Utility Debt Service	381,712	494,328	479,105	463,850
LPAWA Debt Service	771,719	760,700	758,531	750,069
Total Debt Service	3,344,102	4,053,322	4,714,914	4,559,687
<b>Total Adopted Budget</b>	<b>\$ 65,013,289</b>	<b>\$ 54,784,832</b>	<b>\$ 62,016,148</b>	<b>\$ 87,340,478</b>

**City Of La Porte**  
**Appropriation by Department**  
**All Funds**

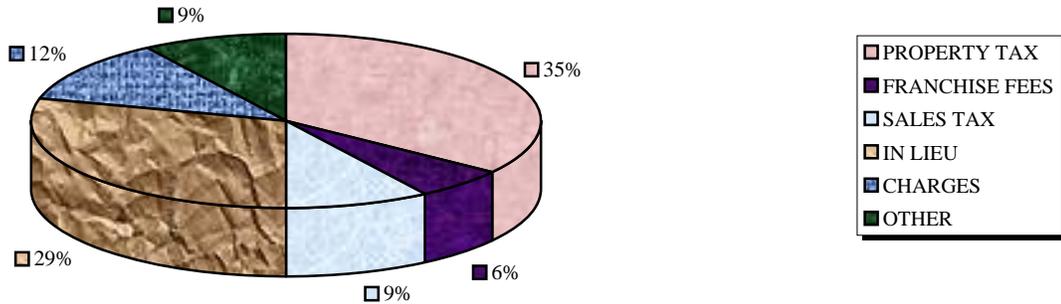
	<b>Adopted 2005-06</b>	<b>Adopted 2006-07</b>	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>
<b>EMERGENCY SERVICES</b>				
Fire Prevention	\$ 190,846	\$ 222,387	\$ 241,658	\$ 324,302
Fire Suppression	1,664,777	1,768,224	1,910,700	1,923,888
Emergency Medical Services	1,682,964	1,593,157	1,795,444	1,895,955
<b>Total Emergency Services</b>	<u>3,538,587</u>	<u>3,583,768</u>	<u>3,947,802</u>	<u>4,144,145</u>
<b>POLICE</b>				
Police Administration	663,354	774,956	923,087	789,225
Police Patrol	4,835,073	4,994,626	5,344,295	5,644,603
Criminal Investigation	1,520,024	1,582,283	1,706,109	1,676,398
Support Services	846,354	799,312	899,059	962,678
<b>Total Police</b>	<u>7,864,805</u>	<u>8,151,177</u>	<u>8,872,550</u>	<u>9,072,904</u>
<b>ADMINISTRATION</b>				
Administration	533,944	518,510	580,373	573,072
Emergency Management	130,855	210,767	229,216	287,074
Municipal Court	470,630	471,256	588,061	647,638
City Secretary	357,365	373,900	393,273	410,260
Legal	200,069	194,603	189,397	184,309
City Council	96,958	93,288	85,346	76,961
Golf Course Club House	428,507	425,575	454,547	467,901
Golf Course Maintenance	812,233	767,925	849,591	856,925
<b>Total Administration</b>	<u>3,030,561</u>	<u>3,055,824</u>	<u>3,369,804</u>	<u>3,504,140</u>
<b>ADMINISTRATIVE SERVICES</b>				
Human Resources	319,870	327,248	337,643	307,635
Purchasing	238,339	236,621	248,581	233,938
MIS/Computer Maintenance	817,446	1,006,713	934,206	953,614
Computer Replacement	139,165	282,436	276,859	302,204
<b>Total Administrative Services</b>	<u>1,514,820</u>	<u>1,853,018</u>	<u>1,797,289</u>	<u>1,797,391</u>
<b>FINANCE</b>				
Accounting	903,094	756,253	829,578	736,813
Employee Health Services	3,199,656	3,551,698	4,024,675	3,918,637
Liability Insurance Division	817,447	824,393	856,405	656,910
Tax	366,387	373,378	404,427	433,991
Non-Departmental - GF	1,929,931	3,645,211	3,414,073	8,777,916
Utility Billing	781,201	613,791	612,376	622,850
Non-Departmental - UF	3,188,849	3,350,454	4,245,605	4,792,279
<b>Total Finance</b>	<u>11,186,565</u>	<u>13,115,178</u>	<u>14,387,139</u>	<u>19,939,396</u>
<b>PLANNING &amp; ENGINEERING</b>				
Planning & Engineering	699,034	731,300	774,813	787,843
GIS Division	133,505	147,527	171,431	189,627
Inspection Services	694,879	832,153	880,503	903,586
<b>Total Planning &amp; Engineering</b>	<u>1,527,418</u>	<u>1,710,980</u>	<u>1,826,747</u>	<u>1,881,056</u>

**City Of La Porte**  
**Appropriation by Department**  
**All Funds**

	<b>Adopted 2005-06</b>	<b>Adopted 2006-07</b>	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>
<b>PARKS AND RECREATION</b>				
Parks Maintenance	1,616,891	1,725,181	1,790,517	2,084,233
Recreation	647,238	627,609	679,364	719,794
Special Services	437,302	438,733	470,336	476,484
Sylvan Beach Pavilion	208,683	208,360	234,158	217,690
Administration	441,698	433,652	448,592	468,142
<b>Total Parks and Recreation</b>	<b>3,351,812</b>	<b>3,433,535</b>	<b>3,622,967</b>	<b>3,966,343</b>
<b>PUBLIC WORKS</b>				
Public Works Administration	320,488	302,682	337,825	360,083
Streets	2,239,503	2,203,457	2,314,562	2,395,844
Residential Solidwaste	1,784,705	1,846,025	1,997,549	2,084,883
Commercial Solidwaste	21,000	21,000	25,000	25,000
Vehicle Maintenance	1,053,113	1,024,764	1,083,346	1,057,243
Vehicle Replacement	608,191	432,390	445,977	1,582,916
La Porte Area Water Authority	1,693,956	1,631,110	1,567,760	1,005,288
Airport	31,443	190,248	23,396	23,483
Water Production	444,823	444,820	521,744	510,774
Water Distribution	692,376	719,524	771,159	832,500
Wastewater Collection	790,535	766,421	870,697	940,468
Wastewater Treatment	876,287	903,502	1,016,773	990,983
<b>Total Public Works</b>	<b>10,556,420</b>	<b>10,485,943</b>	<b>10,975,788</b>	<b>11,809,465</b>
<b>MISCELLANEOUS</b>				
Grant Fund	2,793,931	347,491	1,036,356	1,923,528
Street Maintenance Sales Tax Fund	-	-	1,004,178	700,000
Economic Development	190,000	138,000	233,120	386,575
Hotel/Motel	334,280	454,346	556,540	463,749
La Porte Development Corporation	740,060	832,180	971,565	4,339,685
Tax Increment Reinvestment Zone	36,000	36,720	1,600,185	1,435,775
General CIP	433,500	402,950	955,000	11,177,355
Utility CIP	715,000	1,230,000	935,000	-
Sylvan Beach CIP	-	-	40,000	-
Airport CIP	210,000	-	-	-
LPAWA CIP	-	-	150,000	-
Sewer Rehabilitation CIP	330,000	330,000	350,000	350,000
1998 GO Bond CIP	1,207,639	6,000	-	590,195
2000 GO Bond CIP	1,160,000	170,000	54,465	149,109
2002 GO Bond CIP	732,789	-	-	1,990
2004 C/O Bond CIP	10,000	-	-	861,883
2005 C/O Bond CIP	1,800,000	675,000	60,000	341,678
2005 GO Bond CIP	7,700,000	459,400	-	73,824
2006 C/O Bond CIP	-	260,000	-	2,212,267
2006 GO Bond CIP	-	-	49,478	18,021
2007 C/O Bond CIP	-	-	305,261	1,640,317
Other Infrastructure	705,000	-	200,000	-
General Debt Service	2,190,671	2,798,294	3,477,278	3,345,768
Utility Debt Service	381,712	494,328	479,105	463,850
LPAWA Debt Service	771,719	760,700	758,531	750,069
<b>Total Miscellaneous Funds</b>	<b>22,442,301</b>	<b>9,395,409</b>	<b>13,216,062</b>	<b>31,225,638</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 65,013,289</b>	<b>\$ 54,784,832</b>	<b>\$ 62,016,148</b>	<b>\$ 87,340,478</b>

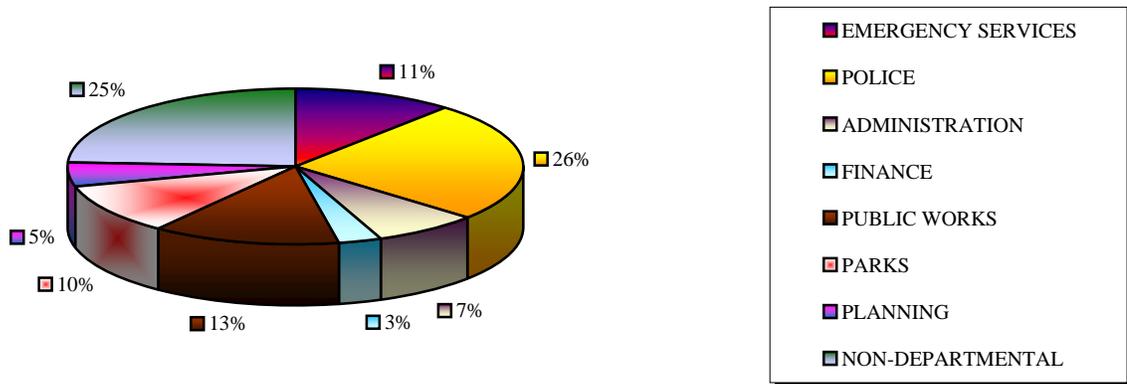
# GENERAL FUND

## GENERAL FUND SOURCES FISCAL YEAR 2008-2009



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2008-09.

## GENERAL FUND USES FISCAL YEAR 2008-2009



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2008-09.

**CITY OF LA PORTE**  
**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**GENERAL FUND**

<b>Revenues:</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Projected 2008-09</b>	<b>Percent Change</b>
General Property Taxes	\$ 11,137,787	\$ 11,050,524	\$ 11,561,000	\$ 11,786,500	6.66%
Franchise Fees	2,003,690	1,945,989	1,972,195	1,992,068	2.37%
Sales Taxes	2,986,733	2,882,538	3,085,011	3,085,011	7.02%
Industrial Payments	7,987,846	7,500,000	7,659,904	9,860,078	31.47%
Other Taxes	66,937	62,727	75,150	75,000	19.57%
Licenses & Permits	919,923	669,430	575,102	627,680	-6.24%
Fines Forfeits	965,210	755,106	1,409,492	1,405,065	86.08%
Charges for Services	3,509,884	3,424,998	4,212,258	3,515,772	2.65%
Parks & Recreation	187,069	206,840	203,925	204,490	-1.14%
Recreation & Fitness	231,074	276,775	222,563	226,000	-18.35%
Intergovernmental	5,483	6,053	6,000	6,000	0.00%
Miscellaneous	83,572	31,305	30,000	30,000	-4.17%
Operating Transfers	419,717	429,327	429,327	460,719	7.31%
Interest	868,956	770,400	660,870	450,000	-41.59%
<b>Total Revenues</b>	<b>\$ 31,373,881</b>	<b>\$ 30,012,012</b>	<b>\$ 32,102,797</b>	<b>\$ 33,724,383</b>	<b>12.37%</b>

<b>Expenditures:</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Projected 2008-09</b>	<b>Percent Change</b>
Emergency Services	\$ 3,609,570	\$ 4,042,669	\$ 3,859,479	\$ 4,144,145	2.51%
Police	8,159,433	9,215,455	8,780,353	9,072,904	-1.55%
Administration	2,353,088	2,742,052	2,641,294	2,720,887	-0.77%
Finance	1,206,846	1,268,350	1,233,877	1,170,804	-7.69%
Non-Departmental	4,174,807	2,795,923	6,052,272	8,777,916	213.95%
Public Works	4,380,251	4,782,008	4,661,849	4,865,810	1.75%
Parks	3,103,466	3,496,754	3,303,920	3,748,653	7.20%
Planning	1,644,481	1,922,278	1,833,066	1,881,056	-2.14%
<b>Total Expenditures</b>	<b>\$ 28,631,942</b>	<b>\$ 30,265,489</b>	<b>\$ 32,366,110</b>	<b>\$ 36,382,175</b>	<b>20.21%</b>

**CITY OF LA PORTE**  
**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**UTILITY FUND**

<b>Revenues:</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Projected 2008-09</b>	<b>Percent Change</b>
Water Revenue	\$ 3,688,165	\$ 4,413,933	\$ 4,652,175	\$ 4,804,500	8.85%
Sewer Revenue	2,674,725	3,360,387	3,360,710	3,533,900	5.16%
Operating Transfers	54,524	46,024	46,024	-	-100.00%
Interest	90,832	83,900	52,087	26,044	-68.96%
Other Revenue	4,745	5,500	5,700	5,500	0.00%
<b>Total Revenue</b>	<b>\$ 6,512,991</b>	<b>\$ 7,909,744</b>	<b>\$ 8,116,696</b>	<b>\$ 8,369,944</b>	<b>5.82%</b>
<b>Expenses:</b>					
Water Production	\$ 472,942	\$ 531,780	\$ 497,721	\$ 510,774	-3.95%
Water Distribution	733,432	792,466	748,033	832,500	5.05%
Wastewater Collection	836,700	891,271	866,926	940,468	5.52%
Wastewater Treatment	933,221	1,043,211	857,362	990,983	-5.01%
Utility Billing	571,519	629,563	608,570	622,850	-1.07%
Non Departmental	3,211,608	4,196,088	4,138,340	4,792,279	14.21%
<b>Total Expenses</b>	<b>\$ 6,759,423</b>	<b>\$ 8,084,379</b>	<b>\$ 7,716,952</b>	<b>\$ 8,689,854</b>	<b>7.49%</b>

**INTERNAL SERVICE FUNDS**

<b>Revenues:</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Projected 2008-09</b>	<b>Percent Change</b>
Franchise Fees	\$ 54,325	\$ 45,325	\$ 45,325	\$ 46,458	2.50%
Charges for Services	2,731,990	2,980,250	2,980,250	2,946,374	-1.14%
Employee Health Services	3,539,365	3,993,336	3,924,963	3,284,624	-17.75%
Miscellaneous	86,628	-	20,837	-	0.00%
Operating Transfers	1,049,222	848,534	848,534	610,403	-28.06%
Interest	269,600	228,036	209,991	113,479	-50.24%
<b>Total Revenue</b>	<b>\$ 7,731,130</b>	<b>\$ 8,095,481</b>	<b>\$ 8,029,900</b>	<b>\$ 7,001,338</b>	<b>-13.52%</b>
<b>Expenses:</b>					
Motor Pool Fund	\$ 1,515,926	\$ 2,109,925	\$ 1,740,547	\$ 2,640,159	25.13%
Insurance Fund	3,480,015	4,882,504	4,495,923	4,575,547	-6.29%
Technology Fund	1,074,894	1,398,617	1,395,920	1,255,818	-10.21%
<b>Total Expenses</b>	<b>\$ 6,070,835</b>	<b>\$ 8,391,046</b>	<b>\$ 7,632,390</b>	<b>\$ 8,471,524</b>	<b>0.96%</b>

**CITY OF LA PORTE**  
**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**ENTERPRISE FUNDS**

<b>Revenues:</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Projected 2008-09</b>	<b>Percent Change</b>
Charges for Services	\$ 2,176,077	\$ 2,408,324	\$ 2,394,472	\$ 2,462,047	2.23%
Other Financing Sources	625,121	221,073	221,073	171,574	-22.39%
Interest	138,299	112,038	84,359	55,856	-50.15%
<b>Total Revenue</b>	<b>\$ 2,939,497</b>	<b>\$ 2,741,435</b>	<b>\$ 2,699,904</b>	<b>\$ 2,689,477</b>	<b>-1.90%</b>
<b>Expenses:</b>					
Sylvan Beach Pavilion	\$ 206,820	\$ 238,072	\$ 218,809	\$ 217,690	-8.56%
Airport Operating	15,980	23,396	19,985	23,483	0.37%
La Porte Area Water Authority	781,390	1,567,760	1,314,032	1,005,288	-35.88%
Golf Course Club House	431,653	463,355	459,091	467,901	0.98%
Golf Course Maintenance	761,651	854,869	854,324	856,925	0.24%
<b>Total Expenses</b>	<b>\$ 2,197,494</b>	<b>\$ 3,147,452</b>	<b>\$ 2,866,241</b>	<b>\$ 2,571,287</b>	<b>-18.31%</b>

**SPECIAL REVENUE FUNDS**

<b>Revenues:</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Projected 2008-09</b>	<b>Percent Change</b>
Industrial Payments	\$ 201,045	\$ 192,308	\$ 197,224	\$ 252,823	31.47%
Sales Tax	2,240,367	2,161,904	2,313,759	2,313,759	7.02%
Hotel/Motel Occupancy Taxes	441,688	415,000	436,139	500,000	20.48%
Grant Revenue	1,025,458	1,040,657	674,311	1,923,528	84.84%
Other Financing Sources	752,209	351,262	351,262	68,575	-80.48%
Miscellaneous	14,738	2,000	10,000	-	-100.00%
Interest	277,740	226,750	216,490	147,065	-35.14%
<b>Total Revenue</b>	<b>\$ 4,953,245</b>	<b>\$ 4,389,881</b>	<b>\$ 4,199,185</b>	<b>\$ 5,205,750</b>	<b>18.59%</b>
<b>Expenses:</b>					
Grant Fund	\$ 703,743	\$ 1,167,648	\$ 674,311	\$ 1,923,528	64.74%
Street Maintenance Sales Tax	36,197	1,647,981	1,647,981	700,000	-57.52%
Community Investment	541,843	242,270	251,762	386,575	59.56%
Hotel/Motel Occupancy Tax	343,372	558,126	677,507	463,749	-16.91%
Section 4B Sales Tax	1,101,844	973,442	2,292,012	4,339,685	345.81%
<b>Total Expenses</b>	<b>\$ 2,726,999</b>	<b>\$ 4,589,467</b>	<b>\$ 5,543,573</b>	<b>\$ 7,813,537</b>	<b>70.25%</b>

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

	<b>Approved 2006-07</b>	<b>Approved 2007-08</b>	<b>Requested 2008-09</b>
<b>FULL-TIME POSITIONS</b>			
Fire Prevention	3	3	4
Fire Suppression	14	14	14
Emergency Medical Services	20	20	20
Police Administration	6	6	6
Police Patrol	68	68	68
Criminal Investigation	19	19	19
Support Services	12	12	12
Administration	5	5	4
Emergency Management	2	2	2
Human Resources	2.5	2.5	2.75
Municipal Court	6	6	8
Purchasing	3	3	3
City Secretary	4	4	4
Accounting	9.5	9.5	8.5
Tax Office	4	4	4
Public Works	4	4	4
Streets	28	28	28
Residential Solid Waste	21.5	22.5	22.5
Parks Maintenance	25	25	25
Recreation	8	8	8
Special Services	7	7	7
Parks Administration	5.3	5.3	5.3
Planning & Engineering	10	10	10
GIS Division	2	2	2
Inspections	11	11	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	8.5	8.5	8.5
Sylvan Beach Pavilion	3.7	3.7	3.7
Liability Insurance Division	1.25	1.25	-
Employee Health Services	0.25	0.25	0.25
IT/Computer Maintenance	5	4	4
Vehicle Maintenance	12.5	12.5	12.5
Golf Course Maintenance	8	8	8
Golf Course Club House	4	4	4
Mainstreet	1	1	1
Economic Development	-	1	1
	<hr/>	<hr/>	<hr/>
Totals	380	381	381

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

	<b>Approved 2006-07</b>	<b>Approved 2007-08</b>	<b>Requested 2008-09</b>
<b>PART-TIME POSITIONS</b>			
Fire Suppression	1	1	1
Emergency Medical Services	5	5	5
Patrol	-	2	2
Human Resources	15	15	15
Municipal Court	1	1	1
Purchasing	1	1	1
Streets	-	1	1
Parks Maintenance	2	2	2
Recreation	17	17	17
Special Services	3	3	3
Parks Administration	4	4	4
IT/ Computer Maintenance	-	1	1
Golf Course Maintenance	1	1	1
Golf Course Club House	8	8	8
Mainstreet	-	1	1
	<hr/>	<hr/>	<hr/>
	58	63	63
 Recap:			
Full Time	380	381	381
Part Time	58	63	63
	<hr/>	<hr/>	<hr/>
Total	438	444	444



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

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 13,649,811
Plus Estimated 07-08 Revenues		32,102,797
Less Estimated 07-08 Expenditures		32,366,110
<b><i>Estimated Fund Balance 9/30/08</i></b>		13,386,498
<b>Plus 08-09 Revenues:</b>		
General Property Taxes	11,786,500	
Franchise Fees	1,992,068	
Sales Tax	3,085,011	
Industrial Payments	9,860,078	
Other Taxes	75,000	
License & Permits	627,680	
Fines & Forfeits	1,405,065	
Charges for Services	3,515,772	
Parks & Recreation	204,490	
Recreation & Fitness Center	226,000	
Intergovernmental	6,000	
Miscellaneous	30,000	
Operating Transfers	460,719	
Interest Income	450,000	
Total Revenues		33,724,383
<b><i>Equals Total Resources</i></b>		47,110,881
<b>Less 08-09 Expenditures:</b>		
Emergency Services	4,144,145	
Police	9,072,904	
Administration	2,720,887	
Finance	1,170,804	
Non-Departmental	8,777,916	
Public Works	4,865,810	
Parks	3,748,653	
Planning	1,881,056	
Total Expenditures		36,382,175
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 10,728,706

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 32,102,797	\$ 33,724,383
Expenditures	32,366,110	36,382,175
Utilization of Fund Balance*	263,313	2,657,792
Revenues over Expenditures	\$ -	\$ -

***Targeted Reserve- 90 to 120 days of expenditures***

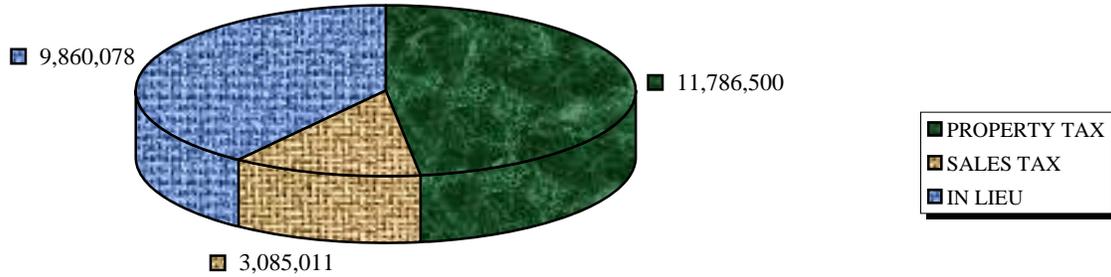
***Estimated days - 108 days (196 days without additional capital improvement transfers)***

***Goal: \$8,970,947***

***1 Day = \$99,677***

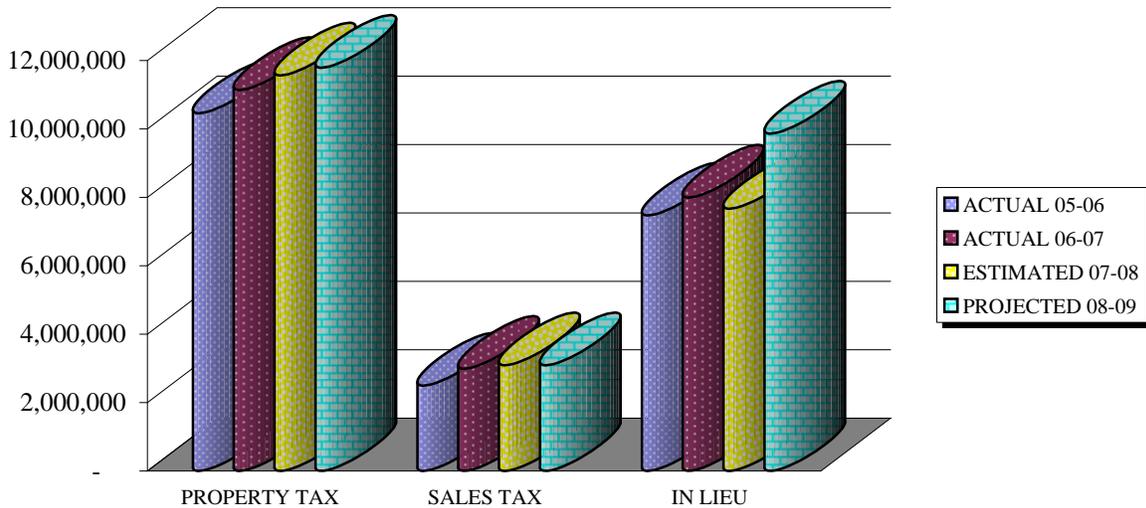
# TAX REVENUE

## 2008-2009 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

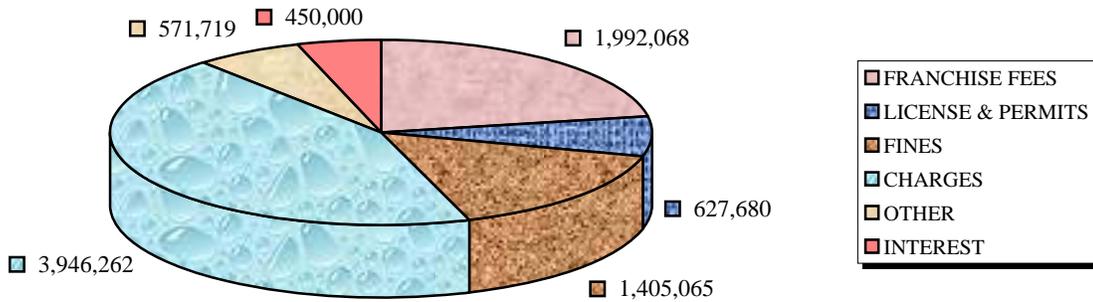
## FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

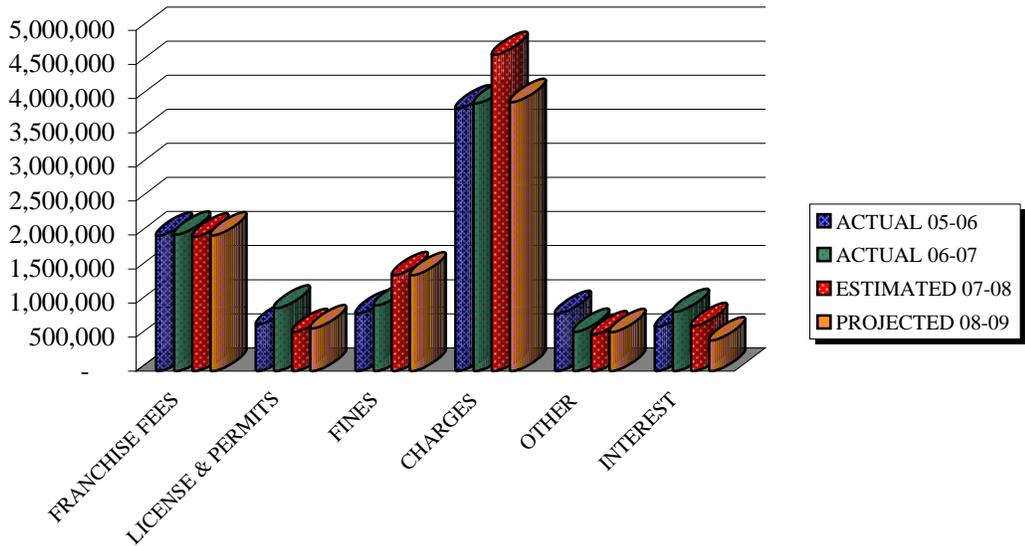
# NON-TAX REVENUE

2008-2009 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 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 10,656,570	\$ 10,764,524	\$ 11,275,000	\$ 10,467,328
401.02-00	Delinquent Taxes	322,826	150,000	150,000	150,000
401.03-00	Tax Penalty and Interest	83,538	60,000	60,000	60,000
401.05-00	Delinquent Tax Pen and Int	55,548	60,000	60,000	60,000
401.06-00	Supplements & Corrections	-	-	-	1,033,172
401.15-00	Rendition Penalty	19,305	16,000	16,000	16,000
	General Property Taxes Subtotal	<u>11,137,787</u>	<u>11,050,524</u>	<u>11,561,000</u>	<u>11,786,500</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,249,746	1,276,330	1,262,373	1,282,246
402.02-00	Franchise/Gas	131,542	176,316	142,968	142,968
402.03-00	Franchise/Telephone	298,348	217,633	238,678	238,678
402.04-00	Franchise/Cable TV	250,746	205,116	250,876	250,876
402.05-00	Franchise/Commercial Solidwaste	73,308	70,594	77,300	77,300
	Franchise Fees Subtotal	<u>2,003,690</u>	<u>1,945,989</u>	<u>1,972,195</u>	<u>1,992,068</u>
Sales Taxes:					
403.01-00	Sales Tax	2,986,733	2,882,538	3,085,011	3,085,011
	Sales Taxes Subtotal	<u>2,986,733</u>	<u>2,882,538</u>	<u>3,085,011</u>	<u>3,085,011</u>
Industrial Payments:					
404.01-00	Industrial Payments	7,987,846	7,500,000	7,659,904	9,860,078
	Industrial Payments Subtotal	<u>7,987,846</u>	<u>7,500,000</u>	<u>7,659,904</u>	<u>9,860,078</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	66,906	62,727	75,150	75,000
405.02-00	Bingo Taxes	31	-	-	-
	Other Taxes Subtotal	<u>66,937</u>	<u>62,727</u>	<u>75,150</u>	<u>75,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	10,295	7,100	10,400	10,500
406.02-00	Building Permits	490,616	350,000	269,500	300,000
406.03-00	Animal Licenses	1,074	1,175	1,025	1,050
406.05-00	Electrical Permits	29,793	25,000	27,350	25,000
406.06-00	Game Room Licenses	4,720	4,000	5,500	5,000
406.07-00	Plumbing Permits	26,640	20,000	23,000	20,000
406.08-00	Mobile Home Park Licenses	380	380	380	380
406.09-00	Wrecker Permits	-	675	150	150
406.10-00	Heating and A/C Permits	41,375	20,000	30,000	30,000
406.12-00	Misc Licenses, Permits & Fees	12,934	14,000	10,640	14,000
406.13-00	Demolishing Permits	4,825	3,500	5,000	5,000
406.14-00	Sign Permits	2,980	3,000	2,070	3,000
406.15-00	Pool Permits	5,430	3,500	5,050	5,500
406.16-00	Occupational Taxes	1,463	-	2,063	-

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

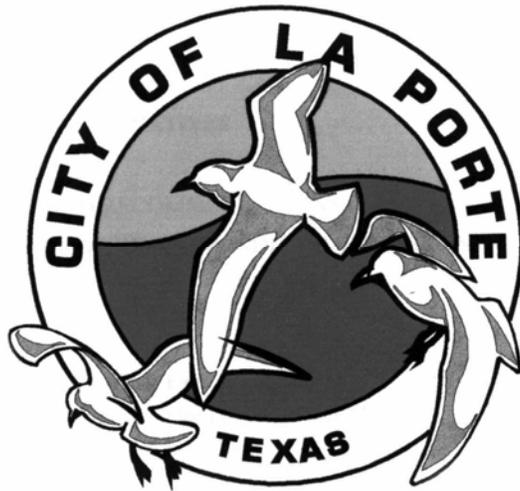
Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
406.17-00	Pipeline Application Permits	5,000	1,000	1,000	2,000
406.18-00	Filing Fees	6,975	8,000	4,800	6,000
406.19-00	Alarm Permits	23,665	38,000	26,880	27,000
406.20-00	Fill Dirt Permits	1,614	2,600	1,794	1,800
406.21-00	Re-Inspection Fees	9,625	5,000	10,000	10,000
406.22-00	Plan Review Fees	230,469	150,000	127,500	150,000
406.23-00	Private Ambulance License	5,650	10,000	8,250	8,500
406.24-00	Driveway Tie-In Fees	4,400	2,500	2,750	2,800
	Licenses & Permits Subtotal	<u>919,923</u>	<u>669,430</u>	<u>575,102</u>	<u>627,680</u>
Fines & Forfeits:					
407.01-00	Pound Fines	10,962	11,500	12,370	12,000
407.02-00	Misdemeanor Court Cost	23	24	23	24
407.03-00	Comprehensive Rehab Fund	6	14	6	6
407.04-00	Operators & Chauffeurs License	211	200	224	200
407.05-00	Muni Crt Judges Training Tax	85	100	20	20
407.06-00	Contrib to Victims of Crime	785	900	193	200
407.07-00	Criminal Justice Planning Fund	48	51	13	15
407.08-00	Municipal Court Fines	513,904	375,000	835,423	835,000
407.09-00	Warrant Fees	87,167	80,000	102,006	100,000
407.10-00	Law Enf Off Educ Fund	29	400	28	30
407.13-00	Administrative Fee	102,251	80,000	181,982	180,000
407.14-00	School Crossing Guard Fee	62	42	40	40
407.15-00	Arrest Fee	29,335	21,000	46,949	47,000
407.16-00	Police Accident Reports	156	500	258	260
407.17-00	Citizen Education Training	-	-	50	-
407.19-00	TxDOT Program Fines	57,365	65,000	78,025	78,000
407.20-00	Fugitive Apprehension	212	200	212	200
407.21-00	Consolidated Court Costs	710	700	350	350
407.22-00	Juvenile Crime and Delinquency	15	15	15	15
407.23-00	Child Safety Fees	38,585	25,000	30,389	30,000
407.24-00	Time Payment Fee	13,522	12,000	18,567	18,500
407.25-00	Correction Management Institute	9	10	5	5
407.26-00	Seat Belt Fines	16,188	4,500	10,656	10,500
407.27-00	Security Fee	-	12,000	-	-
407.28-00	Technology Fee	-	15,000	-	-
407.29-00	State Traffic Fee	4,295	2,000	3,844	4,000
407.30-00	Consolidated Fee	21,456	12,500	16,931	17,000
407.31-00	Weight Violation Fines	59,797	33,000	55,230	56,000
407.32-00	DPS - Local	2,810	1,500	4,518	4,500
407.36-00	State Juror Fee	2,097	750	1,675	1,700
407.37-00	Judicial Fund	3,125	1,200	5,422	5,500
407.38-00	Indigent Defense Fund	-	-	4,068	4,000
	Fines & Forfeits Subtotal	<u>965,210</u>	<u>755,106</u>	<u>1,409,492</u>	<u>1,405,065</u>

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

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	5,750	6,630	3,500	4,000
408.01-03	Commercial Solid Waste	10,213	11,712	12,868	13,000
408.01-04	Residential Solid Waste	1,845,800	1,800,000	1,886,482	1,900,000
408.01-05	Use of City Equip, Mat, Lab	820	1,184	438	500
408.01-06	Rezoning Fees	1,350	2,015	1,200	1,300
408.01-07	Tax Certificates	440	569	600	600
408.01-09	Tax Billing Fees	99,250	99,079	100,742	100,742
408.01-10	Lease of City Property	80,066	77,408	877,408	80,000
408.01-11	Lease of Fire Training Facility	44,193	45,029	45,000	45,000
408.01-12	Contract Fire Protection	209,583	195,820	194,883	195,000
408.01-13	Sale of Maps	274	285	275	275
408.01-15	Document Reproduction	474	795	375	400
408.01-16	NSF Service Charges	470	567	485	500
408.01-17	Police Teletype/Dispatching	6,721	6,981	6,204	6,500
408.01-18	Pipeline Assessments	58,000	45,390	56,000	58,000
408.01-19	EMS Contract Revenue	207,974	179,469	208,000	208,000
408.01-20	EMS Patient Revenue	620,282	635,177	495,000	600,000
408.01-21	Recycling	15,503	11,399	16,800	17,000
408.01-22	Mowing & Demolition	56,958	45,000	41,225	45,000
408.01-23	Sale of Garbage Bags	5,928	8,688	11,000	11,500
408.01-24	Property Lien Releases	(149)	-	-	-
408.01-36	Outstanding Tax Report	10,200	10,574	10,500	10,500
408.01-37	Police Services (LPISD)	208,808	211,220	210,128	212,555
408.01-38	Street Lights from Developers	-	7,386	5,000	5,000
408.01-40	Election Fees	-	6,120	-	-
408.01-41	Credit Card Fee	20,568	16,082	27,745	-
408.01-42	Donation Park Beautification	408	419	400	400
	Charges for Services Subtotal	<u>3,509,884</u>	<u>3,424,998</u>	<u>4,212,258</u>	<u>3,515,772</u>
Parks & Recreation:					
408.02-00	Parks & Rec Chgs for Service	361	-	-	-
408.02-01	Swimming Pool Admissions	22,786	21,000	21,000	21,000
408.02-02	Wave Pool Concessions	3,000	3,500	3,500	3,500
408.02-03	Wave Pool Admissions	97,466	110,000	110,000	110,000
408.02-04	Aquatic Facility Rental	27,975	25,500	25,500	25,500
408.02-05	Aquatic Memberships	5,970	7,000	7,000	7,000
408.02-09	General Programs/Camps	1,400	3,240	3,240	3,240
408.02-10	Youth Sports	1,335	2,750	2,750	2,750
408.02-13	Recreation Center Rental	15,667	18,925	15,785	16,000
408.02-14	Athletic Complex	938	1,750	3,500	3,500
408.02-15	Rodeo Arena Rental	4,150	3,125	2,750	3,000
408.02-16	Sport Camps	2,600	2,500	2,600	2,500
408.02-19	Parks/Recreation Misc	(1,535)	1,550	500	500
408.02-22	Special Olympics (Sport)	4,956	6,000	5,800	6,000
	Parks & Recreation Subtotal	<u>187,069</u>	<u>206,840</u>	<u>203,925</u>	<u>204,490</u>

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

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
<b>Recreation &amp; Fitness Center:</b>					
408.03-01	Recreation Center Memberships	214,095	244,000	206,880	210,000
408.03-02	Recreation Center Walk-ins	8,514	10,525	9,683	10,000
408.03-03	Recreation Center Class Fees	8,465	22,250	6,000	6,000
	Recreation & Fitness Subtotal	<u>231,074</u>	<u>276,775</u>	<u>222,563</u>	<u>226,000</u>
<b>Intergovernmental:</b>					
409.02-00	AAA Grant	5,483	6,053	6,000	6,000
	Intergovernmental Subtotal	<u>5,483</u>	<u>6,053</u>	<u>6,000</u>	<u>6,000</u>
<b>Miscellaneous:</b>					
410.00-00	Miscellaneous	90	-	-	-
410.01-00	Miscellaneous Revenue	62,229	25,105	25,000	25,000
410.02-00	Sale of Equipment	4,710	5,000	5,000	5,000
410.07-00	Donations	-	1,200	-	-
410.08-00	Sale of Land	16,543	-	-	-
	Miscellaneous Subtotal	<u>83,572</u>	<u>31,305</u>	<u>30,000</u>	<u>30,000</u>
<b>Operating Transfers:</b>					
480.01-02	Admin Trans from Fund 2	362,396	370,000	370,000	400,000
480.01-16	Admin Trans from LPAWA Fund	57,321	59,327	59,327	60,719
	Operating Transfers Subtotal	<u>419,717</u>	<u>429,327</u>	<u>429,327</u>	<u>460,719</u>
<b>Interest:</b>					
483.01-00	Interest Income	868,956	770,400	660,870	450,000
	Interest Subtotal	<u>868,956</u>	<u>770,400</u>	<u>660,870</u>	<u>450,000</u>
<b>Total General Fund Revenue</b>		<b>\$ 31,373,881</b>	<b>\$ 30,012,012</b>	<b>\$ 32,102,797</b>	<b>\$ 33,724,383</b>

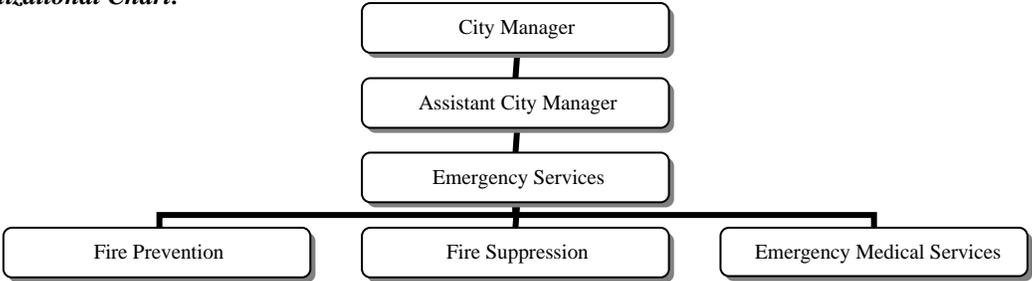


# Emergency Services Department

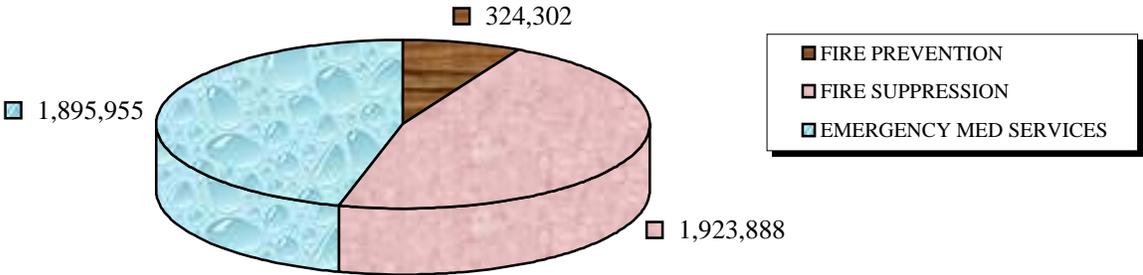
## FY 08-09

**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.

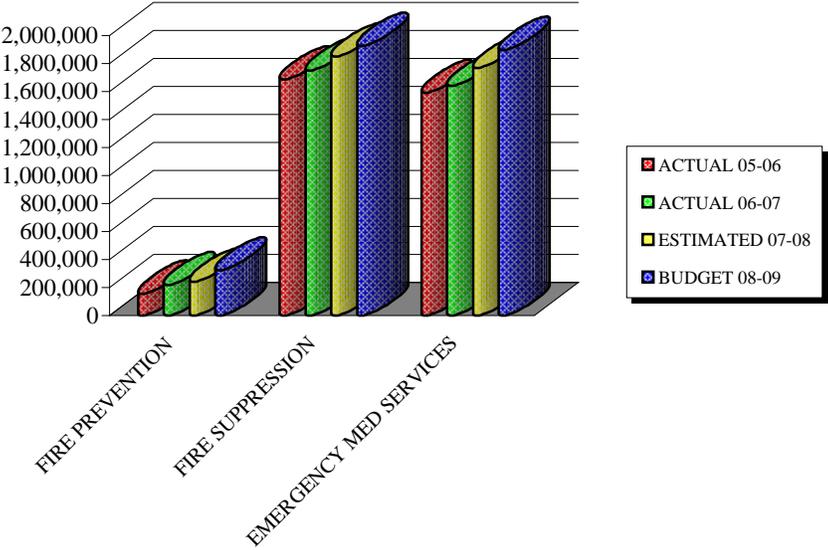
**Organizational Chart:**



**Share of General Fund Budget: 12%**



**Four Year Comparison by Division:**



## Emergency Services Department FY 08-09

**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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Fire Prevention	\$ 219,079	\$ 247,473	\$ 242,053	\$ 324,302	31.05%
Fire Suppression	1,750,104	1,955,765	1,849,219	1,923,888	-1.63%
Emergency Medical Services	1,640,387	1,839,431	1,768,207	1,895,955	3.07%
<b>Department Total</b>	<b>\$ 3,609,570</b>	<b>\$ 4,042,669</b>	<b>\$ 3,859,479</b>	<b>\$ 4,144,145</b>	<b>2.51%</b>

**Department Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 2,705,972	\$ 2,942,495	\$ 2,830,356	\$ 2,990,549	1.63%
Supplies	298,958	274,054	283,441	303,360	10.69%
Services & Charges	597,191	753,120	688,093	819,156	8.77%
Capital Outlay	7,449	73,000	57,589	31,080	-57.42%
<b>Department Total</b>	<b>\$ 3,609,570</b>	<b>\$ 4,042,669</b>	<b>\$ 3,859,479</b>	<b>\$ 4,144,145</b>	<b>2.51%</b>

**Emergency Services Department  
FY 08-09**

**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:*

	<b>Actual 2006-07</b>	<b>Estimated 2007-08</b>	<b>Proposed 2008-09</b>
Inspections	500	600	600
Fire Prevention Programs	65	70	70
Program Attendance	3,500	4,000	4,000

**Emergency Services Department**  
**FY 08-09**

**Fire Prevention Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 145,920	\$ 181,653	\$ 178,288	\$ 241,230	32.80%
<i>Supplies</i>	34,863	16,808	13,700	25,236	50.14%
<i>Services &amp; Charges</i>	38,296	49,012	50,065	40,836	-16.68%
<i>Capital Outlay</i>	-	-	-	17,000	-
<b>Division Total</b>	<b>\$ 219,079</b>	<b>\$ 247,473</b>	<b>\$ 242,053</b>	<b>\$ 324,302</b>	<b>31.05%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Fire Marshal	1	1	1
Deputy Fire Marshal	1	1	2
Secretary I	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>

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

**001-5050-522**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 103,260	\$ 124,487	\$ 124,783	\$ 173,322
1020 Overtime	-	4,000	2,500	1,500
1035 Longevity	56	188	188	340
1040 Clothing Allowance	-	721	-	-
1044 Cleaning Allowance	384	481	240	241
1060 FICA	7,774	9,543	9,092	13,171
1065 Retirement	13,538	17,566	16,893	25,776
1080 Insurance - Medical	20,700	23,379	23,379	25,607
1081 Insurance - Life	208	288	213	273
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>145,920</b>	<b>181,653</b>	<b>178,288</b>	<b>241,230</b>
<b>Supplies:</b>				
2001 Office Supplies	1,155	1,000	500	1,500
2002 Postage	110	300	200	150
2003 Protective Clothing	1,665	1,500	1,500	3,000
2004 Gas and Oil	2,624	3,458	3,200	3,941
2005 Minor Tools	210	300	300	300
2006 Cleaning	-	50	50	50
2008 Educational	14,854	4,000	3,800	3,650
2014 Freight	-	150	50	150
2015 Other Supplies	1,346	1,200	100	1,525
2018 Computer Supplies	1,577	2,000	1,200	-
2090 Machinery/Tools/Equipment	347	2,850	2,800	1,270
2091 Office Furniture/Equipment	10,975	-	-	3,500
2093 Computer Equipment	-	-	-	6,200
<b>Supplies Subtotal</b>	<b>34,863</b>	<b>16,808</b>	<b>13,700</b>	<b>25,236</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,449	2,575	2,500	2,132
3020 Training/Seminars	1,993	4,153	4,000	4,766
4001 Office Equipment	2,626	750	2,940	3,100
4002 Machinery/Tools/Equipment	-	-	40	100
4003 Radios and Base Stations	-	600	500	100
4006 Heating \$ A/C Equipment	26	-	-	-
4011 Building	3,325	-	-	-
4020 Motor Pool Lease Fees	1,596	2,004	2,004	2,620
4022 Rent: Building/Land	5,000	6,000	7,000	6,000
4030 VM: Fleet Maintenance	4,849	3,861	3,862	3,832
4055 Computer Software	1,050	-	-	-
4060 Computer Lease Fees	1,560	2,310	2,310	1,884

Continued

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

**001-5050-522**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
4065 Computer Maintenance Fees	8,928	10,559	10,559	7,780
5005 Personnel Services	1,249	1,200	600	500
5007 Other Professional Services	-	750	250	250
6002 Printing/Reproduction	2	1,000	500	500
6005 Advertising	-	500	-	-
6006 Miscellaneous	-	1,600	1,600	-
6010 Janitorial Services	211	3,000	2,500	1,500
7001 Electrical	3,349	7,250	7,000	5,072
7002 Natural Gas	83	500	500	300
7004 Water	-	400	1,400	400
<b>Services &amp; Charges Subtotal</b>	<u>38,296</u>	<u>49,012</u>	<u>50,065</u>	<u>40,836</u>
<b>Capital Outlay:</b>				
8050 Motor Vehicles	-	-	-	17,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,000</u>
<b>Division Total</b>	<b>\$ 219,079</b>	<b>\$ 247,473</b>	<b>\$ 242,053</b>	<b>\$ 324,302</b>

# Emergency Services Department

## FY 08-09

### Fire Suppression Division

*Goals:*

- Initiate Volunteer driver license upgrade program by end of 2008
- Start ISO re-evaluation process in 2008
- Complete Fire State 3 and move in by the end of 2008
- Complete construction on new EMS building by 4th quarter 2008
- Complete design and obtain funding for the Fire Training Facility training room by 4th quarter
  
- Complete rescue truck replacement plan for the 2008/09 budget

*Objectives:*

- Add satellite receiver for channel 2 by 3rd quarter 2009
- Upgrade radios at Fire Station 1, 3 & 4 by 4th quarter 2009
- Get command bus operational

*Performance Indicators:*

	Actual 2006-07	Estimated 2007-08	Proposed 2008-09
General Alarm Fires	68	80	90
Total Fire Calls	1,999	2,276	2,450
Number of Field Users	144	165	175

**Emergency Services Department**  
**FY 08-09**

**Fire Suppression Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,186,135	\$1,267,374	\$1,238,843	\$1,216,819	-3.99%
<i>Supplies</i>	132,677	135,034	136,700	131,312	-2.76%
<i>Services &amp; Charges</i>	423,843	544,357	473,676	575,757	5.77%
<i>Capital Outlay</i>	7,449	9,000	-	-	-100.00%
<b>Division Total</b>	<b>\$1,750,104</b>	<b>\$1,955,765</b>	<b>\$1,849,219</b>	<b>\$1,923,888</b>	<b>-1.63%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	1	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>

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

**001-5051-522**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 658,442	\$ 689,819	\$ 657,124	\$ 648,550
1020 Overtime	195,626	210,000	212,100	225,000
1030 Certification	4,201	4,201	4,812	4,800
1035 Longevity	8,356	8,944	9,352	8,320
1044 Cleaning Allowance	2,669	2,646	3,039	3,127
1060 FICA	62,532	63,933	65,362	63,369
1065 Retirement	108,222	116,277	115,855	120,387
1066 Vol Firemen Retirement	48,315	60,000	60,000	52,000
1067 Pars Retirement	410	530	246	425
1080 Insurance - Medical	96,600	109,102	109,102	88,991
1081 Insurance - Life	762	922	851	850
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>1,186,135</u>	<u>1,267,374</u>	<u>1,238,843</u>	<u>1,216,819</u>
<b>Supplies:</b>				
2001 Office Supplies	2,786	1,300	1,900	2,250
2002 Postage	207	140	200	185
2003 Protective Clothing	39,105	35,000	35,000	42,000
2004 Gas and Oil	19,020	16,578	23,000	25,457
2005 Minor Tools	691	1,000	1,000	750
2006 Cleaning	417	300	-	500
2007 Chemical	6,121	8,000	6,000	6,975
2008 Educational	1,018	3,000	2,000	3,400
2009 Medical	8,868	17,336	16,000	10,000
2015 Other Supplies	11,653	6,000	6,000	4,000
2019 Training Field Supplies	5,228	9,600	9,600	7,010
2090 Machinery/Tools/Equipment	37,563	36,780	36,000	28,785
<b>Supplies Subtotal</b>	<u>132,677</u>	<u>135,034</u>	<u>136,700</u>	<u>131,312</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	5,736	7,590	-	5,525
3020 Training/Seminars	14,892	25,200	20,000	18,000
4001 Office Equipment	4,034	7,000	6,000	6,500
4002 Machinery/Tools/Equipment	8,403	31,950	31,950	36,425
4003 Radios and Base Stations	27,291	25,000	25,000	13,500
4006 Heating and A/C Equipment	925	4,000	4,000	2,000
4008 Pumps/Motors	9,010	15,000	15,000	12,000
4011 Building Maintenance	9,602	8,000	9,000	9,900
4020 Motor Pool Lease Fees	153,780	194,556	194,556	211,833
4030 VM: Fleet Maintenance	40,895	47,289	-	54,987
4031 Other Vehicle Maintenance	2,505	8,500	-	5,000

Continued

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

**001-5051-522**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
4055 Computer Software	522	-	-	-
4060 Computer Lease Fees	4,600	7,700	7,700	8,792
4065 Computer Maintenance Fees	23,809	25,342	23,342	24,895
5005 Personnel Services	18,000	19,000	19,000	25,000
5007 Other Professional Services	10,784	16,600	10,000	15,000
6001 Uniforms	1,999	3,000	3,000	3,000
6002 Printing & Reproduction	199	100	100	100
6005 Advertising	-	-	28	50
6010 Janitorial Services	2,035	6,000	5,000	3,000
7001 Electrical	67,889	72,530	80,000	95,000
7002 Natural Gas	7,173	9,000	9,000	13,000
7003 Telephone	888	3,000	3,000	1,250
7004 Water	8,872	8,000	8,000	11,000
<b>Services &amp; Charges Subtotal</b>	<u>423,843</u>	<u>544,357</u>	<u>473,676</u>	<u>575,757</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	7,449	-	-	-
8050 Motor Vehicles	-	9,000	-	-
<b>Capital Outlay Subtotal</b>	<u>7,449</u>	<u>9,000</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 1,750,104</b>	<b>\$ 1,955,765</b>	<b>\$ 1,849,219</b>	<b>\$ 1,923,888</b>

## Emergency Services Department FY 08-09

### 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 clinics 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 at 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
	2006-07	2007-08	2008-09
Total EMS Responses	3,461	3,750	3,900
Total Number of Child Immunizations Given	397	500	500
Total Number of CPR Students Trained	198	200	200
Average Response Time to Call (Minutes)	5.70	5.50	5.50
Average Turn-Around Time (Minutes)	76.40	75.00	75.00

**Emergency Services Department**  
**FY 08-09**

**Emergency Medical Services Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,373,917	\$1,493,468	\$1,413,225	\$1,532,500	2.61%
<i>Supplies</i>	131,418	122,212	133,041	146,812	20.13%
<i>Services &amp; Charges</i>	135,052	159,751	164,352	202,563	26.80%
<i>Capital Outlay</i>	-	64,000	57,589	14,080	-78.00%
<b>Division Total</b>	<b>\$1,640,387</b>	<b>\$1,839,431</b>	<b>\$1,768,207</b>	<b>\$1,895,955</b>	<b>3.07%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Shift Supervisor	2	2	2
Paramedic III	3	3	3
Paramedic II	6	6	6
Paramedic I	6	6	6
EMS Billing Technician	1	1	1
Paramedics Intern	3	3	3
Relief Paramedic	2	2	2
<b>Total</b>	<b>25</b>	<b>25</b>	<b>25</b>

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

**001-5059-522**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 592,215	\$ 661,421	\$ 615,686	\$ 670,000
1013 FLSA Scheduled Overtime	341,945	346,000	346,000	393,201
1020 Overtime	90,463	80,000	79,800	85,000
1030 Certification	4,918	5,696	4,606	5,396
1035 Longevity	5,596	6,356	6,724	7,292
1044 Cleaning Allowance	4,052	4,570	3,695	4,329
1060 FICA	74,177	81,703	71,189	87,004
1065 Retirement	121,949	149,443	126,570	150,679
1067 Pars Retirement	579	152	1,058	452
1080 Insurance - Medical	137,100	155,860	155,860	127,130
1081 Insurance - Life	923	1,267	1,037	1,017
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>1,373,917</u>	<u>1,493,468</u>	<u>1,413,225</u>	<u>1,532,500</u>
<b>Supplies:</b>				
2001 Office Supplies	3,759	4,000	4,000	4,500
2002 Postage	1,057	2,000	2,000	2,500
2003 Protective Clothing	7,658	8,500	8,500	8,500
2004 Gas and Oil	28,162	22,812	34,000	34,392
2005 Minor Tools	214	300	300	300
2006 Cleaning	1,179	2,000	2,000	2,000
2007 Chemicals	300	300	300	300
2008 Educational	1,148	1,600	1,200	1,600
2015 Other Supplies	5,131	5,000	5,000	5,000
2018 Computer Supplies	625	1,400	1,400	1,400
2055 EMS Drugs and Supplies	78,253	70,000	70,000	70,000
2090 Machinery/Tools/Equipment	3,932	4,300	4,341	16,320
<b>Supplies Subtotal</b>	<u>131,418</u>	<u>122,212</u>	<u>133,041</u>	<u>146,812</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,129	2,525	2,525	3,865
3020 Training/Seminars	6,955	12,305	12,305	8,500
4001 Office Equipment	1,751	3,500	3,500	2,817
4002 Machinery/Tools/Equipment	1,438	2,500	2,500	11,150
4003 Radios and Base Stations	2,523	3,000	3,000	2,500
4006 Heating and A/C Equipment	55	700	700	500
4011 Building Maintenance	1,522	2,800	2,800	3,000
4019 Rental of Equipment	-	100	100	100
4020 Motor Pool Lease Fees	34,632	38,374	38,374	64,048
4030 VM: Fleet Maintenance	38,721	41,239	41,239	45,260
4031 Other Vehicle Maintenance	2,011	1,000	1,000	1,000

Continued

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

**001-5059-522**

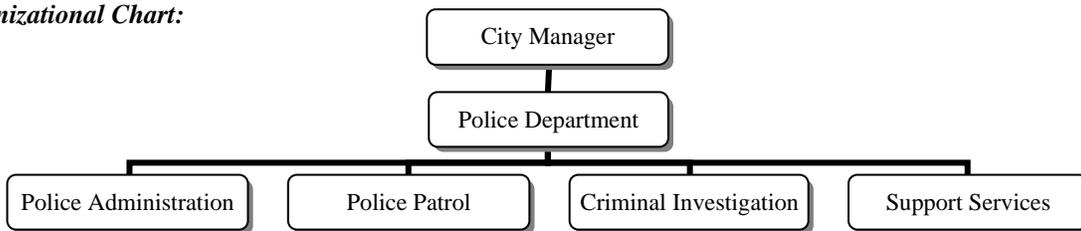
	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
4055 Computer - Software	5,350	6,910	6,294	4,000
4060 Computer Lease Fees	2,820	4,576	4,576	6,280
4065 Computer Maintenance Fees	14,880	15,839	15,839	17,893
5005 Personnel Services	8,400	9,000	9,000	9,000
6001 Uniforms	398	700	700	650
6002 Printing/Reproduction	1,003	1,500	1,500	1,500
6005 Advertising	-	500	500	500
7001 Electrical	7,043	8,683	15,000	17,000
7002 Natural Gas	1,159	3,000	1,800	1,800
7004 Water	262	1,000	1,100	1,200
<b>Services &amp; Charges Subtotal</b>	<b>135,052</b>	<b>159,751</b>	<b>164,352</b>	<b>202,563</b>
<b>Capital Outlay:</b>				
8021 Mach/Tools & Equip	-	64,000	57,589	14,080
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>64,000</b>	<b>57,589</b>	<b>14,080</b>
<b>Division Total</b>	<b>\$ 1,640,387</b>	<b>\$ 1,839,431</b>	<b>\$ 1,768,207</b>	<b>\$ 1,895,955</b>

# Police Department

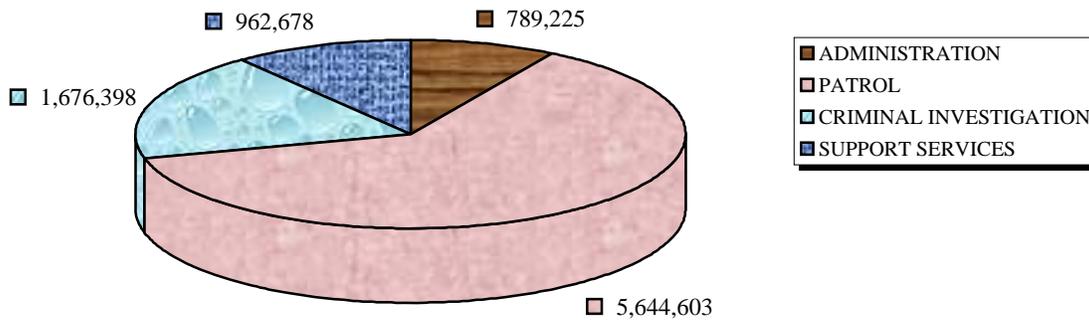
## FY 08-09

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

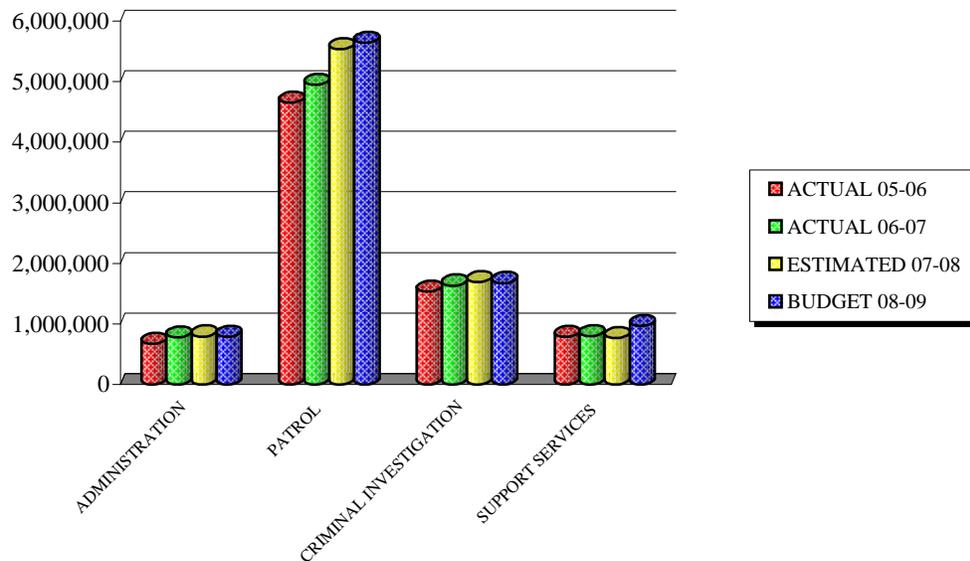
**Organizational Chart:**



**Share of General Fund Budget: 25%**



**Four Year Comparison by Division:**



## Police Department FY 08-09

**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 35,500 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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Police Administration	\$ 779,685	\$ 948,446	\$ 792,729	\$ 789,225	-16.79%
Police Patrol	4,946,916	5,556,086	5,537,575	5,644,603	1.59%
Criminal Investigation	1,633,582	1,777,714	1,687,942	1,676,398	-5.70%
Support Services	799,250	933,209	762,107	962,678	3.16%
<b>Department Total</b>	<b>\$ 8,159,433</b>	<b>\$ 9,215,455</b>	<b>\$ 8,780,353</b>	<b>\$ 9,072,904</b>	<b>-1.55%</b>

**Department Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 6,928,475	\$ 7,677,710	\$ 7,325,083	\$ 7,537,089	-1.83%
Supplies	287,465	318,560	379,391	401,227	25.95%
Services & Charges	943,493	1,219,185	1,075,879	1,063,588	-12.76%
Capital Outlay	-	-	-	71,000	0.00%
<b>Department Total</b>	<b>\$ 8,159,433</b>	<b>\$ 9,215,455</b>	<b>\$ 8,780,353</b>	<b>\$ 9,072,904</b>	<b>-1.55%</b>

# **Police Department**

## **FY 08-09**

### **Police Administration Division**

#### *Goals:*

- To enforce Federal, State laws and ordinances of the City of La Porte in a professional and courteous manner
- Preserve the peace and create a safe atmosphere for the community and its future growth
- 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
- To achieve recognition as one the best practices police department in the State of Texas

#### *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 08-09**

**Police Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 511,708	\$ 544,755	\$ 510,328	\$ 495,540	-9.03%
<i>Supplies</i>	19,496	22,312	21,635	25,159	12.76%
<i>Services &amp; Charges</i>	248,481	381,379	260,766	268,526	-29.59%
<b>Division Total</b>	<b>\$ 779,685</b>	<b>\$ 948,446</b>	<b>\$ 792,729</b>	<b>\$ 789,225</b>	<b>-16.79%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Police Chief	1	1	1
Assistant Police Chief	1	1	1
Internal Affairs Detective	1	1	1
Computer Support Administrator	1	1	1
Office Coordinator	1	1	1
Secretary	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

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

**001-5252-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 377,930	\$ 396,190	\$ 369,058	\$ 362,039
1020 Overtime	4,900	5,400	4,900	4,200
1030 Certification	2,287	2,294	2,353	2,373
1035 Longevity	4,796	4,988	5,108	4,408
1040 Clothing Allowance	439	586	586	586
1044 Cleaning Allowance	481	481	490	481
1060 FICA	28,605	29,868	28,064	27,363
1065 Retirement	50,418	55,643	50,506	53,518
1080 Insurance - Medical	41,400	46,758	46,758	38,139
1081 Insurance - Life	452	547	505	433
1090 Other Benefits	-	2,000	2,000	2,000
<b>Personal Services Subtotal</b>	<b>511,708</b>	<b>544,755</b>	<b>510,328</b>	<b>495,540</b>
<b>Supplies:</b>				
2001 Office Supplies	2,016	2,500	2,300	1,920
2002 Postage	196	295	139	250
2003 Protective Clothing	939	1,200	1,100	2,500
2004 Gas and Oil	5,335	6,857	7,316	8,839
2008 Educational	-	100	50	300
2015 Other Supplies	1,344	2,500	2,500	2,500
2016 Jail Operations	8,647	6,600	6,220	6,600
2018 Computer Supplies	869	1,260	1,260	1,300
2090 Machinery/Tools/Equipment	150	1,000	750	500
2093 Computer Equipment	-	-	-	450
<b>Supplies Subtotal</b>	<b>19,496</b>	<b>22,312</b>	<b>21,635</b>	<b>25,159</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,159	3,707	3,700	2,329
3020 Training/Seminars	5,796	6,000	5,825	7,000
4001 Office Equipment	5,142	7,070	7,584	8,020
4002 Machinery/Tools/Equipment	241	250	1,102	1,600
4003 Radios and Base Stations	(155)	300	100	300
4006 Heating and A/C Equipment	4,685	3,000	2,206	3,500
4011 Building Maintenance	7,871	1,800	1,800	12,000
4019 Rental of Equipment	92	100	58	100
4020 Motor Pool Lease Fees	3,588	3,192	3,192	2,411
4030 VM: Fleet Maintenance	6,249	6,487	6,487	5,113
4055 Computer Software	-	-	-	500
4060 Computer Lease Fees	5,117	4,620	4,620	6,280
4065 Computer Maintenance Fees	27,777	26,398	26,398	25,673
5005 Personnel Services	2,400	2,400	2,400	2,400

Continued

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

**001-5252-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
5007 Other Professional Services	220	27,080	25,148	1,700
6002 Printing/Reproduction	234	300	248	300
6005 Adverting	685	-	40	200
6006 Miscellaneous	-	100	25	100
6010 Janitorial	5,743	18,000	22,380	23,000
7001 Electrical	168,424	258,239	142,850	156,400
7002 Natural Gas	287	600	774	600
7004 Water	1,926	11,736	3,829	9,000
<b>Services &amp; Charges Subtotal</b>	<u>248,481</u>	<u>381,379</u>	<u>260,766</u>	<u>268,526</u>
<b>Division Total</b>	<b>\$ 779,685</b>	<b>\$ 948,446</b>	<b>\$ 792,729</b>	<b>\$ 789,225</b>

# Police Department

## FY 08-09

### Police Patrol Division

**Goals:**

- To improve the relationship between the community and officers through better awareness of public opinion in relation to Police Patrol Services
- 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 to alleviate 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 2006-07	Estimated 2007-08	Proposed 2008-09
Calls for Service	34,491	38,582	43,173
Arrests	2,062	2,138	2,217
Accidents	762	770	777

**Police Department**  
**FY 08-09**

**Police Patrol Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$4,323,954	\$4,828,042	\$4,753,240	\$4,869,477	0.86%
<i>Supplies</i>	183,627	182,247	251,570	243,902	33.83%
<i>Services &amp; Charges</i>	439,335	545,797	532,765	531,224	-2.67%
<b>Division Total</b>	<b>\$4,946,916</b>	<b>\$5,556,086</b>	<b>\$5,537,575</b>	<b>\$5,644,603</b>	<b>1.59%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Assistant Chief	-	1	1
Lieutenant	3	2	2
Patrol Sergeant	6	6	6
Patrol Officer	34	34	34
DOT Sergeant	1	1	1
DOT Officer	3	3	3
LPISD Officer	4	4	4
Public Safety Attendant	5	5	5
Telecommunicators	-	12	12
Dispatcher II	7	-	-
Dispatcher I	5	-	-
Telecommunicators Relief	-	2	2
<b>Total</b>	<b>68</b>	<b>70</b>	<b>70</b>

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

**001-5253-521**

		<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>					
1010	Regular Earnings	\$ 2,815,712	\$ 3,165,301	\$ 3,126,647	\$ 3,289,723
1020	Overtime	278,365	250,000	250,000	250,000
1030	Certification	58,472	58,199	61,050	60,564
1035	Longevity	30,992	30,992	27,796	30,428
1043	Motorcycle Allowance	11,625	12,000	6,250	6,000
1044	Cleaning Allowance	15,262	16,354	15,544	15,857
1060	FICA	235,539	267,311	260,603	277,828
1065	Retirement	414,756	494,436	472,208	503,455
1067	Pars - Retirement	117	98	292	513
1080	Insurance - Medical	460,500	529,924	529,924	432,243
1081	Insurance - Life	2,614	3,427	2,926	2,866
	<b>Personal Services Subtotal</b>	<u>4,323,954</u>	<u>4,828,042</u>	<u>4,753,240</u>	<u>4,869,477</u>
<b>Supplies:</b>					
2001	Office Supplies	3,025	5,000	3,454	3,300
2002	Postage	284	200	200	225
2003	Protective Clothing	53,479	53,000	67,000	55,000
2004	Gas and Oil	111,284	111,997	168,516	160,647
2005	Minor Tools	-	200	75	200
2007	Chemical	125	350	325	400
2008	Educational	243	2,900	2,900	500
2015	Other Supplies	5,984	4,500	5,000	4,600
2017	Specialized Supplies	6,450	1,100	1,100	1,530
2018	Computer Supplies	2,753	3,000	3,000	3,000
2090	Machinery/Tools/Equipment	-	-	-	500
2093	Computer Equipment	-	-	-	14,000
	<b>Supplies Subtotal</b>	<u>183,627</u>	<u>182,247</u>	<u>251,570</u>	<u>243,902</u>
<b>Services &amp; Charges:</b>					
3001	Memberships & Subscriptions	2,852	4,450	4,350	4,911
3020	Training/Seminars	27,388	14,000	14,000	13,370
4001	Office Equipment	8,694	17,647	8,177	8,742
4002	Machinery/Tools/Equipment	25,768	31,352	28,501	25,000
4003	Radios and Base Stations	21,068	29,650	28,975	29,000
4019	Rental of Equipment	358	250	333	-
4020	Motor Pool Lease Fees	80,292	102,540	102,540	125,453
4030	VM: Fleet Maintenance	143,834	146,706	146,706	148,000
4060	Computer Lease Fees	21,854	34,892	34,892	36,424
4065	Computer Maintenance Fees	105,156	162,610	162,610	138,479
5007	Other Professional Services	-	-	11	200
6002	Printing/Reproduction	1,540	1,200	1,345	1,325
6006	Miscellaneous	531	500	325	320
	<b>Services &amp; Charges Subtotal</b>	<u>439,335</u>	<u>545,797</u>	<u>532,765</u>	<u>531,224</u>
<b>Division Total</b>		<b>\$ 4,946,916</b>	<b>\$ 5,556,086</b>	<b>\$ 5,537,575</b>	<b>\$ 5,644,603</b>



# Police Department

## FY 08-09

### Criminal Investigation Division

**Goals:**

- Continued utilization of Crime Victims Liaison
- Continue to provide a high quality of investigations leading to more criminal cases cleared and a greater number of prosecutions
- Build inter-agency relationships with Pasadena ISD Police Department in the area of computer forensics for Internet Crimes Against Children Task Force
- Keep CSU Officers educated with current techniques and strategies
- Strive to enter all evidence into the property room management data base

**Objectives:**

- Manage overtime to reduce risk of shortfalls in the event of major cases, monitor divisional expenditures and project accurately for the following fiscal year
- Keep current with new and improved techniques in forensic technology
- Maintain partnerships with multi-jurisdictional Task Forces
- Continue to utilize LEADS on line to greatly enhance our recovery of stolen property efforts
- Implement use of Digital/Forensic Analyst to assist in cases involving child pornography, online solicitation and other cases involving computer forensics
- Enhance training in the area of computer forensics
- Monitor divisional expenditures and project accurately for the following fiscal year

**Performance Indicators:**

	Actual 2006-07	Estimated 2007-08	Proposed 2008-09
Cases Investigated	1,319	1,500	1,600
Cases Prosecuted	427	425	475
Cases Cleared	910	719	725
Property Recovered	511,994	324,258	350,000
*Differences due to changes in UCR reporting standards			

**Police Department**  
**FY 08-09**

**Criminal Investigation Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,424,088	\$1,542,020	\$1,461,050	\$1,433,312	-7.05%
<i>Supplies</i>	36,191	49,978	42,681	74,642	49.35%
<i>Services &amp; Charges</i>	173,303	185,716	184,211	168,444	-9.30%
<b>Division Total</b>	<b>\$1,633,582</b>	<b>\$1,777,714</b>	<b>\$1,687,942</b>	<b>\$1,676,398</b>	<b>-5.70%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Lieutenant	1	1	1
CID Sergeant	1	1	1
CID Detective	8	7	7
SOP Sergeant	1	1	1
SOP Detective	2	2	2
SOP Officer	2	3	3
ID Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
<b>Total</b>	<b>19</b>	<b>19</b>	<b>19</b>

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

**001-5256-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 941,369	\$ 1,035,279	\$ 946,282	\$ 953,492
1020 Overtime	36,095	30,000	35,000	35,000
1025 OCU Overtime	50,174	30,000	45,000	40,000
1030 Certification	28,605	29,817	27,192	27,098
1035 Longevity	12,712	13,660	13,232	14,240
1040 Clothing Allowance	6,590	8,750	8,201	8,204
1044 Cleaning Allowance	4,172	4,329	3,908	3,848
1060 FICA	79,990	85,070	83,529	78,928
1065 Retirement	139,363	156,040	149,735	150,953
1080 Insurance - Medical	124,200	148,067	148,067	120,774
1081 Insurance - Life	818	1,008	904	775
<b>Personal Services Subtotal</b>	<b>1,424,088</b>	<b>1,542,020</b>	<b>1,461,050</b>	<b>1,433,312</b>
<b>Supplies:</b>				
2001 Office Supplies	3,496	3,200	1,593	2,650
2002 Postage	360	500	309	500
2003 Protective Clothing	2,499	3,680	3,680	4,500
2004 Gas and Oil	20,327	21,534	19,918	26,342
2007 Chemical	444	500	450	500
2008 Educational	-	250	86	100
2015 Other Supplies	3,100	4,500	4,250	3,500
2017 Specialized Supplies	-	-	-	17,300
2018 Computer Supplies	1,955	2,284	2,000	2,250
2078 Confidential Funds	-	12,000	5,631	8,000
2090 Machinery/Tools/Equipment	4,010	1,530	1,530	6,500
2091 Office Furniture/Equipment	-	-	2,476	-
2093 Computer Equipment	-	-	758	2,500
<b>Supplies Subtotal</b>	<b>36,191</b>	<b>49,978</b>	<b>42,681</b>	<b>74,642</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	5,110	6,000	6,000	6,000
3020 Training/Seminars	16,647	20,000	18,806	18,000
4001 Office Equipment	1,471	2,476	2,476	2,535
4002 Machinery/Tools/Equipment	99	850	758	-
4003 Radios and Base Stations	149	-	-	-
4019 Rental of Equipment	115	-	106	-
4020 Motor Pool Lease Fees	14,268	13,560	13,560	10,481
4030 VM: Fleet Maintenance	42,795	44,817	44,817	44,640
4050 Computer Hardware	-	-	-	1,410
4055 Computer Software	-	-	-	1,015
4060 Computer Lease Fees	12,989	12,320	12,320	11,304

Continued

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

**001-5256-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
4065 Computer Maintenance Fees	66,467	61,243	61,243	48,234
5007 Other Professional Services	10,174	22,000	22,000	22,000
6002 Printing/Reproduction	137	200	1,389	750
6003 Legal Notices	-	500	-	500
6006 Miscellaneous	2,882	1,750	736	1,575
<b>Services &amp; Charges Subtotal</b>	<u>173,303</u>	<u>185,716</u>	<u>184,211</u>	<u>168,444</u>
<b>Division Total</b>	<b>\$ 1,633,582</b>	<b>\$ 1,777,714</b>	<b>\$ 1,687,942</b>	<b>\$ 1,676,398</b>

# Police Department

## FY 08-09

### Support Services Division

**Goals:**

- Participate in programs that support and advocate the youth of our community
- To provide and participate in quality, police/community services for the citizens of our community
- Provide quality training and other in-house services for the personnel of 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 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. Facilitate the needs of the District Attorney's Office, defense attorneys and other legal matters related to records maintenance. Coordinate and communicate with the Attorney General's Office on matters related to the Public Information Act.
- 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 2006-07	Estimated 2007-08	Proposed 2008-09
<b>Community Services:</b>			
Open Records Requests/Subpoenas processed	1,047	1,062	1,080
Home/Business Surveys/Inspections/Contacts	279	170	170
Community/Youth Programs	49	20	22
Reports Processed (Offense, Accident & for Court)	3,663	3,312	3,400
Citizen Contacts with Records Personnel	3,247	3,828	3,900
<b>ANIMAL CONTROL:</b>			
Calls for Service	2,639	2,836	3,000
Animal Bites	48	40	45
Animals Picked Up	1,889	2,000	2,150
Animals Adopted/Fostered Out	690	722	730

**Police Department**  
**FY 08-09**

**Support Services Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 668,725	\$ 762,893	\$ 600,465	\$ 738,760	-3.16%
<i>Supplies</i>	48,151	64,023	63,505	57,524	-10.15%
<i>Services &amp; Charges</i>	82,374	106,293	98,137	95,394	-10.25%
<i>Capital Outlay</i>	-	-	-	71,000	-
<b>Division Total</b>	<b>\$ 799,250</b>	<b>\$ 933,209</b>	<b>\$ 762,107</b>	<b>\$ 962,678</b>	<b>3.16%</b>

*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

*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
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	4	4	4
Building Maintenance Technician	1	1	1
Records Specialist	2	2	2
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>

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

**001-5258-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 453,001	\$ 510,639	\$ 392,654	\$ 511,858
1020 Overtime	21,836	25,000	17,300	22,500
1030 Certification	7,541	7,801	5,291	5,846
1035 Longevity	8,216	8,816	8,336	6,824
1040 Clothing Allowance	439	586	586	-
1044 Cleaning Allowance	2,095	2,165	1,662	1,870
1060 FICA	35,987	42,707	31,542	40,713
1065 Retirement	63,337	78,995	56,972	78,885
1080 Insurance - Medical	75,900	85,723	85,723	69,922
1081 Insurance - Life	373	461	399	342
<b>Personal Services Subtotal</b>	<b>668,725</b>	<b>762,893</b>	<b>600,465</b>	<b>738,760</b>
<b>Supplies:</b>				
2001 Office Supplies	1,159	1,124	1,124	1,466
2002 Postage	1,050	900	900	1,051
2003 Protective Clothing	5,622	5,600	5,643	5,000
2004 Gas and Oil	13,510	12,149	12,255	15,607
2005 Minor Tools	396	300	268	300
2006 Cleaning	1,490	850	858	1,800
2007 Chemical	490	200	444	500
2008 Educational	30	250	243	250
2014 Freight	-	-	3,519	-
2015 Other Supplies	5,293	4,800	3,519	4,000
2017 Specialized Supplies	16,274	30,600	30,881	25,000
2018 Computer Supplies	(1,000)	400	506	500
2090 Machinery/Tools/Equipment	3,369	6,350	3,150	2,050
2091 Office Furniture/Equipment	468	500	195	-
<b>Supplies Subtotal</b>	<b>48,151</b>	<b>64,023</b>	<b>63,505</b>	<b>57,524</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	563	960	960	1,100
3020 Training/Seminars	8,057	7,865	4,727	10,000
4001 Office Equipment	1,782	3,135	3,162	2,000
4002 Machinery/Tools/Equipment	250	250	13	250
4003 Radios and Base Stations	55	500	125	250
4011 Building Maintenance	9,392	4,350	163	1,500
4019 Rental of Equipment	67	150	61	-
4020 Motor Pool Lease Fees	9,996	8,880	8,880	14,596
4030 VM: Fleet Maintenance	21,273	21,083	21,083	22,158
4060 Computer Lease Fees	4,286	10,010	10,010	7,536
4065 Computer Maintenance Fees	22,817	46,460	46,460	32,675
5007 Other Professional Services	2,835	2,000	2,000	2,925

Continued

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

**001-5258-521**

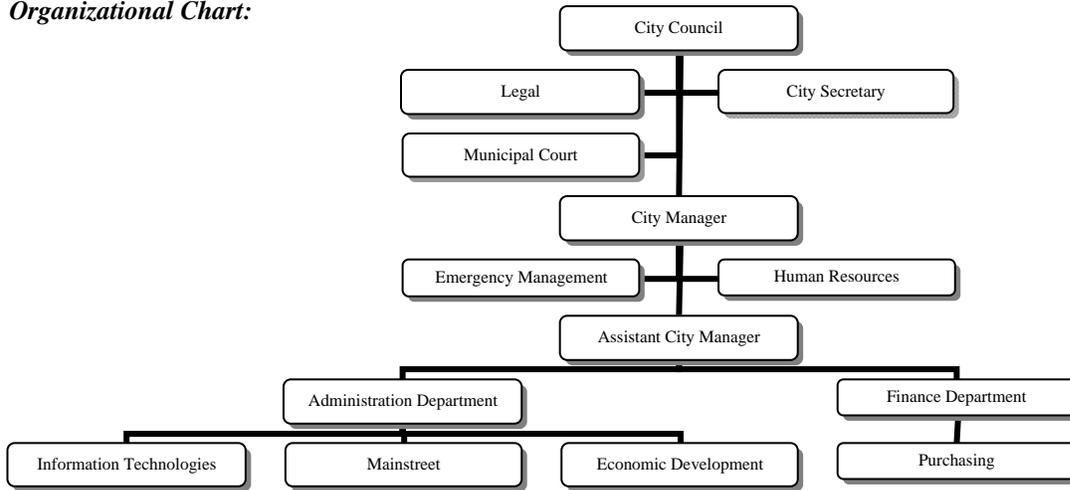
	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
6001 Uniforms	931	400	196	104
6002 Printing/Reproduction	-	150	200	200
6006 Miscellaneous	70	100	97	100
<b>Services &amp; Charges Subtotal</b>	<u>82,374</u>	<u>106,293</u>	<u>98,137</u>	<u>95,394</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	-	-	71,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,000</u>
<b>Division Total</b>	<b>\$ 799,250</b>	<b>\$ 933,209</b>	<b>\$ 762,107</b>	<b>\$ 962,678</b>

# Administration Department

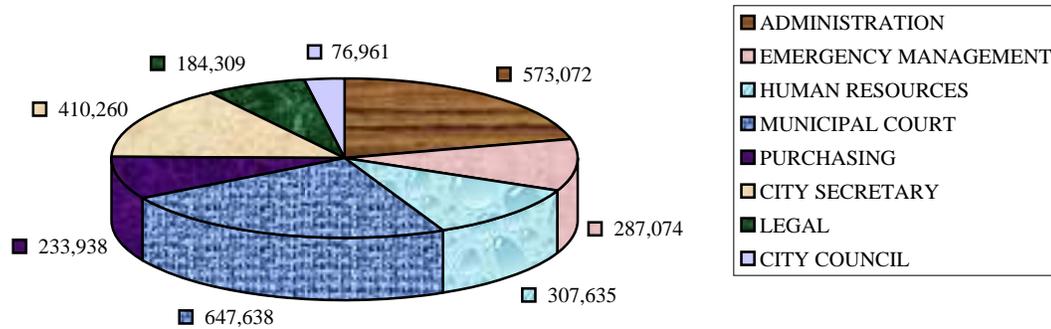
FY 08-09

**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.

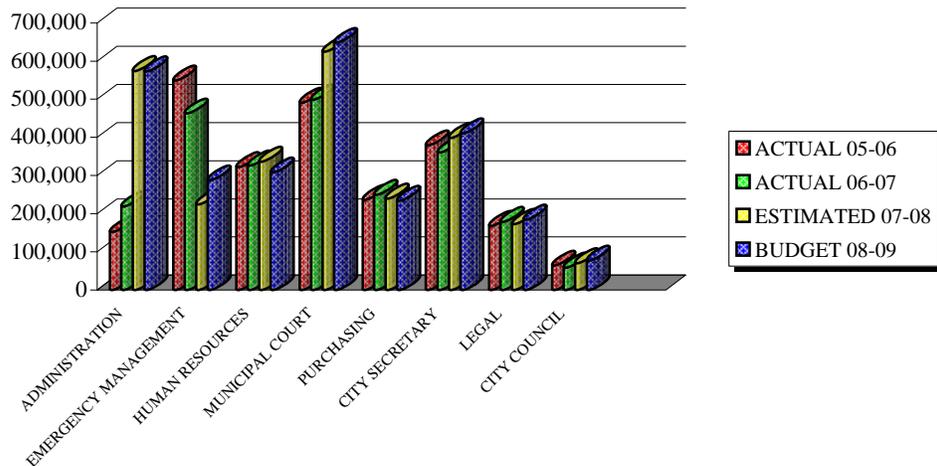
**Organizational Chart:**



**Share of General Fund Budget: 8%**



**Four Year Comparison by Division:**



## Administration Department FY 08-09

**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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Administration	\$ 462,734	\$ 626,903	\$ 574,156	\$ 573,072	-8.59%
Emergency Management	218,787	240,723	224,246	287,074	19.25%
Human Resources	326,046	341,916	336,439	307,635	-10.03%
Municipal Court	499,125	598,798	624,771	647,638	8.16%
Purchasing	249,316	256,917	239,603	233,938	-8.94%
City Secretary	360,197	402,052	399,062	410,260	2.04%
Legal	178,395	189,397	172,547	184,309	-2.69%
City Council	58,488	85,346	70,470	76,961	-9.82%
<b>Department Total</b>	<b>\$ 2,353,088</b>	<b>\$ 2,742,052</b>	<b>\$ 2,641,294</b>	<b>\$ 2,720,887</b>	<b>-0.77%</b>

**Department Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 1,509,381	\$ 1,726,919	\$ 1,672,050	\$ 1,751,240	1.41%
Supplies	75,461	81,263	72,557	79,250	-2.48%
Services & Charges	759,708	923,870	895,787	860,397	-6.87%
Capital Outlay	8,538	10,000	900	30,000	200.00%
<b>Department Total</b>	<b>\$ 2,353,088</b>	<b>\$ 2,742,052</b>	<b>\$ 2,641,294</b>	<b>\$ 2,720,887</b>	<b>-0.77%</b>

# **Administration Department**

## **FY 08-09**

### **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 08-09**

**Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 379,105	\$ 519,020	\$ 451,246	\$ 455,381	-12.26%
<i>Supplies</i>	8,754	7,750	6,266	7,550	-2.58%
<i>Services &amp; Charges</i>	74,875	100,133	116,644	110,141	9.99%
<b>Division Total</b>	<b>\$ 462,734</b>	<b>\$ 626,903</b>	<b>\$ 574,156</b>	<b>\$ 573,072</b>	<b>-8.59%</b>

*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.

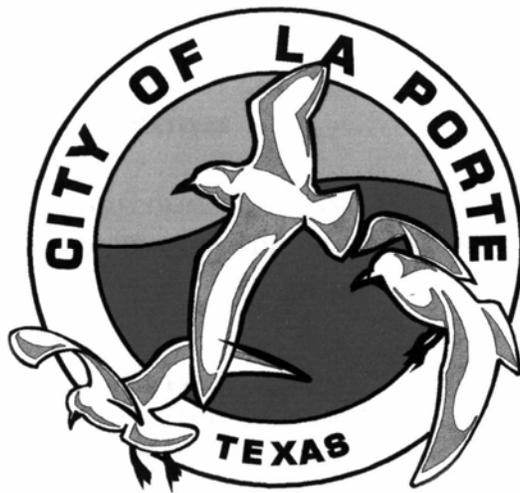
*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
City Manager	1	1	1
Assistant City Manager	1	1	1
Assistant to the City Manager	1	1	-
Office Manager	-	1	1
Executive Secretary	1	-	-
Secretary IV	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>4</b>

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

**001-6060-510**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 275,902	\$ 386,028	\$ 325,817	\$ 335,822
1020 Overtime	34	-	315	500
1035 Longevity	2,752	2,156	1,556	1,640
1042 Car Allowance	8,575	11,700	12,063	11,700
1060 FICA	16,988	24,471	22,652	21,206
1065 Retirement	35,145	50,886	45,293	50,228
1067 Pars - Retirement	117	324	-	-
1080 Insurance - Medical	37,950	38,965	38,965	31,783
1081 Insurance - Life	515	490	585	502
1090 Other Benefits	1,127	4,000	4,000	2,000
<b>Personal Services Subtotal</b>	<u>379,105</u>	<u>519,020</u>	<u>451,246</u>	<u>455,381</u>
<b>Supplies:</b>				
2001 Office Supplies	2,273	2,000	1,034	2,000
2002 Postage	614	800	555	600
2008 Educational	-	450	177	450
2015 Other Supplies	5,867	4,500	4,500	4,500
<b>Supplies Subtotal</b>	<u>8,754</u>	<u>7,750</u>	<u>6,266</u>	<u>7,550</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,474	3,400	6,262	6,523
3020 Training/Seminars	7,932	13,550	13,550	13,100
4001 Office Equipment	5,188	2,000	3,500	6,300
4002 Machinery/Tools/Equipment	-	600	300	500
4006 Heating and A/C Equipment	3,151	2,500	2,500	2,500
4011 Building Maintenance	2,350	3,300	3,700	4,020
4019 Rental of Equipment	661	3,055	1,555	-
4055 Computer Software	202	-	-	-
4060 Computer Lease Fees	3,923	6,930	6,930	3,140
4065 Computer Maintenance Fees	20,833	25,342	25,342	8,558
5004 Consulting	19,224	33,956	33,000	20,000
5005 Personnel Services	1,320	-	9,879	-
5007 Other Professional Services	1,100	-	5,000	-
6002 Printing/Reproduction	6,511	3,500	3,500	3,500
6004 Elections	(250)	-	-	-
6005 Advertising	1,256	2,000	1,540	2,000
6010 Janitorial Services	-	-	86	-
6070 Appreciation Program	-	-	-	40,000
<b>Services &amp; Charges Subtotal</b>	<u>74,875</u>	<u>100,133</u>	<u>116,644</u>	<u>110,141</u>
<b>Division Total</b>	<b>\$ 462,734</b>	<b>\$ 626,903</b>	<b>\$ 574,156</b>	<b>\$ 573,072</b>



## **Emergency Services Department FY 08-09**

### **Emergency Management**

#### *Goals:*

- Seek out new technologies to better protect City and citizens
- Find alternatives to maintain continuity of government after disasters
- Continue to help departments with their role in emergency management
- Continue to upgrade and maintain all emergency warning systems
- Continue public education campaigns that target all cultures in community
- Continue to facilitate the four phases of emergency management
- Comply with federal and state laws regulating emergency preparedness

#### *Objectives:*

- Implement new notification/warning systems for employees and citizens
- Implement new and more robust training for employees and disasters
- Implement new public awareness campaign in conjunction with LEPC

**Administration Department**  
**FY 08-09**

**Emergency Management Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 137,488	\$ 146,869	\$ 144,476	\$ 149,360	1.70%
<i>Supplies</i>	19,465	15,700	9,989	15,253	-2.85%
<i>Services &amp; Charges</i>	53,296	78,154	69,781	92,461	18.31%
<i>Capital Outlay</i>	8,538	-	-	30,000	-
<b>Division Total</b>	<b>\$ 218,787</b>	<b>\$ 240,723</b>	<b>\$ 224,246</b>	<b>\$ 287,074</b>	<b>19.25%</b>

*Scope of Services Summary*

The City of La Porte Office of Emergency Management (OEM) seeks to mitigate, prepare for, respond to & recover from disasters or emergency situation that may affect the city.

Mitigation - any act done to lesson or eliminate the affects of a hazard.

Preparedness - actions taken to ensure an efficient response to different hazards.

Response - actions taken immediately after a hazard occurs that saves lives or protects property.

Recovery - actions taken to return community to pre hazard conditions or (preferably) better.

*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
Emergency Services Coordinator	1	1	1
Emergency Management Preparedness Pla	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

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

**001-6054-510**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 103,262	\$ 106,922	\$ 105,103	\$ 110,714
1020 Overtime	-	-	98	-
1035 Longevity	124	220	224	220
1060 FICA	7,676	8,094	7,969	8,416
1065 Retirement	13,309	14,817	14,283	16,115
1067 Pars - Retirement	28	-	-	-
1080 Insurance - Medical	12,900	15,586	15,586	12,713
1081 Insurance - Life	189	230	213	182
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>137,488</b>	<b>146,869</b>	<b>144,476</b>	<b>149,360</b>
<b>Supplies:</b>				
2001 Office Supplies	1,160	1,700	975	1,200
2002 Postage	153	300	200	300
2003 Protective Clothing	649	400	150	400
2004 Gas and Oil	2,759	2,000	2,364	2,553
2005 Minor Tools	266	100	100	100
2008 Educational	4,112	4,000	2,800	3,000
2015 Other Supplies	2,384	3,100	1,000	3,500
2018 Computer Supplies	502	100	100	200
2090 Machinery/Tools/Equipment	7,480	3,000	1,300	3,000
2093 Computer Equipment	-	1,000	1,000	1,000
<b>Supplies Subtotal</b>	<b>19,465</b>	<b>15,700</b>	<b>9,989</b>	<b>15,253</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,400	1,175	350	1,240
3020 Training/Seminars	13,814	6,600	500	10,000
3024 Tuition Reimbursement	-	3,400	1,750	2,500
4001 Office Equipment	271	500	500	250
4002 Machinery/Tools/Equipment	202	-	-	-
4003 Radios/Base Stations	2,354	1,500	1,500	1,000
4011 Building	-	-	-	1,500
4020 Motor Pool: Lease Fees	2,664	2,496	2,496	2,042
4030 Vehicle Maint: Fleet Maint.	400	438	438	724
4050 Computer Hardware	-	-	-	2,000
4055 Computer Software	-	5,900	4,800	24,750
4060 Computer Lease Fees	2,200	4,620	4,620	4,396
4065 Computer Maintenance Fees	10,912	13,727	13,727	15,559
4070 Emergency Management	16,592	30,608	30,000	20,000
5007 Other Professional Services	-	690	100	-
6002 Printing and Reproduction	605	4,500	3,000	4,500
7001 Electrical	1,779	2,000	6,000	2,000
7002 Natural Gas	103	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>53,296</b>	<b>78,154</b>	<b>69,781</b>	<b>92,461</b>

Continued

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

**001-6054-510**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	8,538	-	-	-
8023 Computer Equipment	-	-	-	30,000
<b>Capital Outlay Subtotal</b>	<u>8,538</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
<b>Division Total</b>	<b>\$ 218,787</b>	<b>\$ 240,723</b>	<b>\$ 224,246</b>	<b>\$ 287,074</b>

## Administration Department FY 08-09

### Human Resources Division

*Goals:*

- Provide training for first line, middle managers and upper level management
- Improve employee relations
- Improve employment process

*Objectives:*

- Provide tools to supervisors to help them do their job better
- Reduce turnover
- Reduce potential legal liabilities for City and Employees
- Increase productivity
- Consistency in policy related interpretation
- Create a sense of we/us by all employees
- Enhance the quality of work life
- Increase meaningful services provided to employees and family members
- Improve candidate pool
- Reduce the amount of time required to hire for positions
- Provide interview training to individuals conducting selections

*Performance Indicators:*

	Actual 2006-07	Estimated 2007-08	Proposed 2008-09
Presentation meetings about ICMA & TMRS	N/A	2	2
Unemployment Claims Reduction (%)	N/A	50%	60%
Claims filed	N/A	5	3
Claims won as a percentage of claims filed	N/A	80%	80%
Number of employee recognitions	N/A	6	6
Candidates interviewed per hire	N/A	4	4
Turnover Rate	N/A	13.7%	7.0%

**Administration Department**  
**FY 08-09**

**Human Resources Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 182,570	\$ 191,001	\$ 182,653	\$ 204,199	6.91%
<i>Supplies</i>	15,110	10,200	7,150	7,650	-25.00%
<i>Services &amp; Charges</i>	128,366	140,715	146,636	95,786	-31.93%
<b>Division Total</b>	<b>\$ 326,046</b>	<b>\$ 341,916</b>	<b>\$ 336,439</b>	<b>\$ 307,635</b>	<b>-10.03%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Human Resources Manager	0.5	0.5	0.75
Benefits Specialist	1.00	1.0	1.00
Human Resources Specialist I	1.0	1.0	1.00
Summer Youth Workers (Seasonal)	15.0	15.0	15.00
<b>Total</b>	<b>17.5</b>	<b>17.5</b>	<b>17.75</b>

**City of La Porte, Texas**  
**Human Resources**  
**Detail of Expenditures**

**001-6062-515**

		<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>					
1010	Regular Earnings	\$ 126,129	\$ 97,283	\$ 92,233	\$ 109,062
1011	Seasonal Earnings	-	33,001	33,001	33,000
1020	Overtime	6,218	2,000	2,728	2,000
1035	Longevity	578	948	688	984
1060	FICA	8,272	8,069	7,178	8,873
1065	Retirement	13,015	13,659	12,796	16,052
1067	Pars Retirement	357	400	400	584
1075	Unemployment Compensation	10,376	15,000	14,000	15,000
1080	Insurance - Medical	17,473	19,483	19,483	17,480
1081	Insurance - Life	152	158	146	164
1090	Other Benefits	-	1,000	-	1,000
	<b>Personal Services Subtotal</b>	<u>182,570</u>	<u>191,001</u>	<u>182,653</u>	<u>204,199</u>
<b>Supplies:</b>					
2001	Office Supplies	3,141	3,200	2,200	3,000
2002	Postage	1,409	1,500	1,250	1,500
2008	Educational	96	1,000	250	500
2015	Other Supplies	5,514	4,500	3,300	2,500
2050	Safety	199	-	150	150
2090	Machinery/Tools/Equipment	3,092	-	-	-
2091	Office Furniture/Equipment	1,659	-	-	-
	<b>Supplies Subtotal</b>	<u>15,110</u>	<u>10,200</u>	<u>7,150</u>	<u>7,650</u>
<b>Services &amp; Charges:</b>					
3001	Memberships & Subscriptions	1,923	2,000	1,215	1,500
3020	Training/Seminars	3,355	3,500	3,500	5,000
3021	Special Commissions	-	500	500	-
3022	Employee Training	216	1,500	750	-
3023	Compliance Training	977	-	-	-
4055	Computer Software	357	-	-	-
4060	Computer Lease Fees	2,500	4,620	4,620	3,768
4065	Computer Maintenance Fees	13,889	16,895	16,895	12,448
5004	Consulting	140	5,000	1,500	1,500
5005	Personnel Services	4,965	5,000	2,206	2,000
5006	Fiscal Services	-	3,700	3,700	3,500
5007	Other Professional Services	19,036	19,500	19,500	20,000
5008	Medical Services	16,780	15,000	26,000	23,820
5018	Civil Service	8,666	12,000	10,000	7,000
6002	Printing/Reproduction	4,370	6,000	6,000	5,000
6005	Advertising	53	500	250	250
6006	Miscellaneous	460	-	-	-
6070	Appreciation Program	36,193	35,000	35,000	-
6071	Service Awards	14,486	10,000	15,000	10,000
	<b>Services &amp; Charges Subtotal</b>	<u>128,366</u>	<u>140,715</u>	<u>146,636</u>	<u>95,786</u>
<b>Division Total</b>		<b>\$ 326,046</b>	<b>\$ 341,916</b>	<b>\$ 336,439</b>	<b>\$ 307,635</b>



# **Administration Department**

## **FY 08-09**

### **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 08-09**

**Municipal Court Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 309,118	\$ 330,808	\$ 385,142	\$ 404,139	22.17%
<i>Supplies</i>	14,778	19,186	22,074	25,600	33.43%
<i>Services &amp; Charges</i>	175,229	238,804	216,655	217,899	-8.75%
<i>Capital Outlay</i>	-	10,000	900	-	-100.00%
<b>Division Total</b>	<b>\$ 499,125</b>	<b>\$ 598,798</b>	<b>\$ 624,771</b>	<b>\$ 647,638</b>	<b>8.16%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Court Administrator	1	1	1
Chief Deputy Court Clerk	1	1	1
Court Clerk	4	4	6
Court Clerk (P/T)	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>9</b>

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

**001-6064-512**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 213,774	\$ 228,477	\$ 255,767	\$ 273,052
1020 Overtime	8,768	8,000	21,019	8,000
1030 Certification	760	832	832	832
1035 Longevity	548	796	732	1,124
1045 Medical Insurance Allowance	-	-	-	7,538
1060 FICA	15,974	16,430	20,384	21,456
1065 Retirement	27,436	27,817	38,249	39,915
1067 Pars - Retirement	173	352	82	96
1080 Insurance - Medical	41,400	46,758	46,758	50,852
1081 Insurance - Life	285	346	319	274
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>309,118</b>	<b>330,808</b>	<b>385,142</b>	<b>404,139</b>
<b>Supplies:</b>				
2001 Office Supplies	2,283	4,000	5,329	9,000
2002 Postage	8,884	10,000	10,211	10,000
2003 Protective Clothing	431	200	200	200
2006 Cleaning	-	200	200	200
2008 Educational	-	200	200	200
2015 Other Supplies	1,814	2,586	3,800	4,000
2018 Computer Supplies	1,366	2,000	2,134	2,000
<b>Supplies Subtotal</b>	<b>14,778</b>	<b>19,186</b>	<b>22,074</b>	<b>25,600</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	398	500	485	675
3020 Training/Seminars	3,126	5,650	3,859	5,000
4001 Office Equipment	3,196	3,800	3,028	3,800
4002 Machinery/Tools/Equipment	1,422	2,000	1,979	2,000
4006 Heating and A/C Equipment	-	8,000	1,000	3,500
4011 Building Maintenance	230	7,900	1,258	2,500
4019 Rental of Equipment	217	300	172	300
4055 Computer Software	-	500	500	500
4060 Computer Lease Fees	6,971	8,470	8,470	9,420
4065 Computer Maintenance Fees	39,682	46,460	46,460	40,454
4081 Technology	847	-	-	-
5005 Personnel Services	839	-	-	-
5007 Other Professional Services	1,862	2,000	3,850	4,000
5009 Judicial Services	101,408	100,000	107,030	110,000
6002 Printing/Reproduction	7,154	7,000	6,565	10,000
6005 Advertising	-	500	471	500
6008 Jury Fees/Court Costs	(520)	-	-	-
6010 Janitorial Services	3,597	5,500	4,480	4,000

Continued

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

**001-6064-512**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
7001 Electrical	4,800	37,474	24,298	18,500
7003 Water	-	2,750	2,750	2,750
<b>Services &amp; Charges Subtotal</b>	<u>175,229</u>	<u>238,804</u>	<u>216,655</u>	<u>217,899</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	10,000	900	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>10,000</u>	<u>900</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 499,125</b>	<b>\$ 598,798</b>	<b>\$ 624,771</b>	<b>\$ 647,638</b>

# Administration Department

## FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
Purchase Orders Issued	820	575	550
RFPs	10	7	8
RFQ's	N/A	1	1
Sealed Bids	29	24	27

**Administration Department**  
**FY 08-09**

**Purchasing Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 214,598	\$ 216,568	\$ 202,077	\$ 200,915	-7.23%
<i>Supplies</i>	3,002	5,130	4,909	2,547	-50.35%
<i>Services &amp; Charges</i>	31,716	35,219	32,617	30,476	-13.47%
<b>Division Total</b>	<b>\$ 249,316</b>	<b>\$ 256,917</b>	<b>\$ 239,603</b>	<b>\$ 233,938</b>	<b>-8.94%</b>

*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 warehouses.

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 2006-07	Approved 2007-08	Approved 2008-09
Purchasing Manager	1	1	1
Warehouse Coordinator	1	1	1
Buyer	1	1	1
Clerk (P/T)	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

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

**001-6065-515**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 155,556	\$ 158,379	\$ 145,740	\$ 149,166
1020 Overtime	5,552	500	1,220	500
1035 Longevity	1,896	2,040	2,100	1,480
1060 FICA	11,208	11,301	10,429	10,296
1065 Retirement	19,316	20,590	18,873	20,056
1067 Pars Retirement	156	120	97	142
1080 Insurance - Medical	20,700	23,379	23,379	19,070
1081 Insurance - Life	214	259	239	205
<b>Personal Services Subtotal</b>	<u>214,598</u>	<u>216,568</u>	<u>202,077</u>	<u>200,915</u>
<b>Supplies:</b>				
2001 Office Supplies	1,078	1,400	1,325	1,200
2002 Postage	162	300	160	200
2004 Gas and Oil	231	250	250	597
2008 Educational	-	100	100	100
2015 Other Supplies	1,531	1,280	1,280	450
2091 Office Furniture/Equipment	-	1,800	1,794	-
<b>Supplies Subtotal</b>	<u>3,002</u>	<u>5,130</u>	<u>4,909</u>	<u>2,547</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	570	540	540	540
3020 Training/Seminars	5,397	5,340	4,046	6,500
4001 Office Equipment	3,953	4,044	4,044	4,044
4020 Motor Pool Lease Fees	948	1,152	1,152	1,404
4030 VM: Fleet Maintenance	2,900	2,754	2,754	2,305
4055 Computer Software	-	-	-	400
4060 Computer Lease Fees	2,600	3,850	3,850	3,140
4065 Computer Maintenance Fees	14,881	15,839	15,839	11,670
5005 Personnel Services	196	750	-	-
6001 Uniforms	268	350	392	273
6002 Printing/Reproduction	94	100	-	-
6020 Expired Inventory	(91)	500	-	200
<b>Services &amp; Charges Subtotal</b>	<u>31,716</u>	<u>35,219</u>	<u>32,617</u>	<u>30,476</u>
<b>Division Total</b>	<b>\$ 249,316</b>	<b>\$ 256,917</b>	<b>\$ 239,603</b>	<b>\$ 233,938</b>



# **City Secretary Department**

## **FY 08-09**

### **City Secretary Division**

#### ***Goals:***

- Maintain records schedule and destruction of City Records and coordinate city-wide Records Management Day
- Plan and schedule General, Run-Off, Special and Bond Elections
- Develop schedule for May 2009 election, notify judges and order supplies by March 2009; hold election school for General, Run-Off, Special and Bond Elections
- Serve as Elections Administrator for joint elections for City of La Porte, La Porte Independent School District and San Jacinto College District
- Serve as tabulator for cities of Morgan's Point and Shoreacres
- 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

#### ***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
- 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
- Develop 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 08-09**

**City Secretary Division**

**Expenditure Summary**

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
Personal Services	\$ 257,690	\$ 290,316	\$ 277,133	\$ 301,382	3.81%
Supplies	2,797	5,247	4,369	3,700	-29.48%
Services & Charges	99,710	106,489	117,560	105,178	-1.23%
<b>Division Total</b>	<b>\$ 360,197</b>	<b>\$ 402,052</b>	<b>\$ 399,062</b>	<b>\$ 410,260</b>	<b>2.04%</b>

**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 2006-07	Approved 2007-08	Approved 2008-09
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary III	1	1	1
Records Specialist	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

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

**001-6067-510**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 184,950	\$ 209,097	\$ 197,301	\$ 220,000
1020 Overtime	5,948	4,500	4,500	6,000
1035 Longevity	1,256	1,384	1,232	1,428
1060 FICA	13,872	14,819	14,808	15,766
1065 Retirement	23,683	26,883	26,694	30,397
1080 Insurance - Medical	27,600	31,172	31,172	25,426
1081 Insurance - Life	381	461	426	365
1090 Other Benefits	-	2,000	1,000	2,000
<b>Personal Services Subtotal</b>	<u>257,690</u>	<u>290,316</u>	<u>277,133</u>	<u>301,382</u>
<b>Supplies:</b>				
2001 Office Supplies	1,329	1,500	1,500	1,500
2002 Postage	491	1,200	1,000	1,200
2015 Other Supplies	977	1,000	1,000	1,000
2090 Machinery/Tools/Equipment	-	500	-	-
2091 Office Furniture	-	1,047	869	-
<b>Supplies Subtotal</b>	<u>2,797</u>	<u>5,247</u>	<u>4,369</u>	<u>3,700</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,694	2,130	2,082	2,290
3020 Training/Seminars	4,397	5,600	6,000	6,500
4060 Computer Lease Fees	19,890	21,353	21,353	21,129
4065 Computer Maintenance Fees	20,833	19,006	19,006	15,559
5005 Personnel Services	3,059	-	1,419	-
5007 Other Professional Services	861	1,500	1,500	1,500
6002 Printing/Reproduction	17,719	20,000	20,000	20,000
6003 Legal Notices	22,529	15,000	25,000	25,000
6004 Elections	7,286	20,000	20,000	12,000
6005 Advertising	-	500	-	-
6007 Insurance	145	-	-	-
7005 Misc Utilities	1,297	1,400	1,200	1,200
<b>Services &amp; Charges Subtotal</b>	<u>99,710</u>	<u>106,489</u>	<u>117,560</u>	<u>105,178</u>
<b>Division Total</b>	<b>\$ 360,197</b>	<b>\$ 402,052</b>	<b>\$ 399,062</b>	<b>\$ 410,260</b>



# **Administration Department**

## **FY 08-09**

### **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 08-09**

**Legal Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 6,900	\$ 7,793	\$ 7,793	\$ 13,895	78.30%
<i>Services &amp; Charges</i>	171,495	181,604	164,754	170,414	-6.16%
<b>Division Total</b>	<b>\$ 178,395</b>	<b>\$ 189,397</b>	<b>\$ 172,547</b>	<b>\$ 184,309</b>	<b>-2.69%</b>

*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**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Personal Services:</b>				
1045 Medical Insurance Allowance	\$ -	\$ -	\$ -	\$ 7,538
1080 Insurance - Medical	6,900	7,793	7,793	6,357
<b>Personal Services Subtotal</b>	<u>6,900</u>	<u>7,793</u>	<u>7,793</u>	<u>13,895</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	200	1,085	230	230
3020 Training/Seminars	1,133	1,100	1,100	1,200
4060 Computer Lease Fees	520	363	363	628
4065 Computer Maintenance Fees	2,976	1,056	1,056	1,556
5003 Legal	124,645	110,000	110,000	110,000
5004 Consulting	1,602	25,000	6,305	15,000
5007 Other Professional Services	6,723	3,000	5,700	6,800
5010 City Prosecutor	33,696	40,000	40,000	35,000
<b>Services &amp; Charges Subtotal</b>	<u>171,495</u>	<u>181,604</u>	<u>164,754</u>	<u>170,414</u>
<b>Division Total</b>	<b>\$ 178,395</b>	<b>\$ 189,397</b>	<b>\$ 172,547</b>	<b>\$ 184,309</b>



# Administration Department

## FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**City Council Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 21,912	\$ 24,544	\$ 21,530	\$ 21,969	-10.49%
<i>Supplies</i>	11,555	18,050	17,800	16,950	-6.09%
<i>Services &amp; Charges</i>	25,021	42,752	31,140	38,042	-11.02%
<b>Division Total</b>	<b>\$ 58,488</b>	<b>\$ 85,346</b>	<b>\$ 70,470</b>	<b>\$ 76,961</b>	<b>-9.82%</b>

*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**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 11,600	\$ 12,000	\$ 12,500	\$ 12,000
1042 Car Allowance	8,700	10,800	7,500	8,500
1060 FICA	1,612	1,744	1,530	1,469
<b>Personal Services Subtotal</b>	<b>21,912</b>	<b>24,544</b>	<b>21,530</b>	<b>21,969</b>
<b>Supplies:</b>				
2001 Office Supplies	1,264	1,600	1,500	1,600
2015 Other Supplies	10,291	14,842	16,000	15,000
2018 Computer Supplies	-	450	300	350
2090 Machinery/Tools/Equipment	-	1,158	-	-
<b>Supplies Subtotal</b>	<b>11,555</b>	<b>18,050</b>	<b>17,800</b>	<b>16,950</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	8,770	8,770	8,858	8,858
3020 Training/Seminars	13,385	20,000	18,000	25,000
3021 Special Commissions	-	5,000	-	-
4060 Computer Lease Fees	420	770	770	628
4065 Computer Maintenance Fees	1,997	2,112	2,112	1,556
5007 Other Professional Services	26	100	-	-
5017 Annual Retreat Costs	423	6,000	1,400	2,000
<b>Services &amp; Charges Subtotal</b>	<b>25,021</b>	<b>42,752</b>	<b>31,140</b>	<b>38,042</b>
<b>Division Total</b>	<b>\$ 58,488</b>	<b>\$ 85,346</b>	<b>\$ 70,470</b>	<b>\$ 76,961</b>

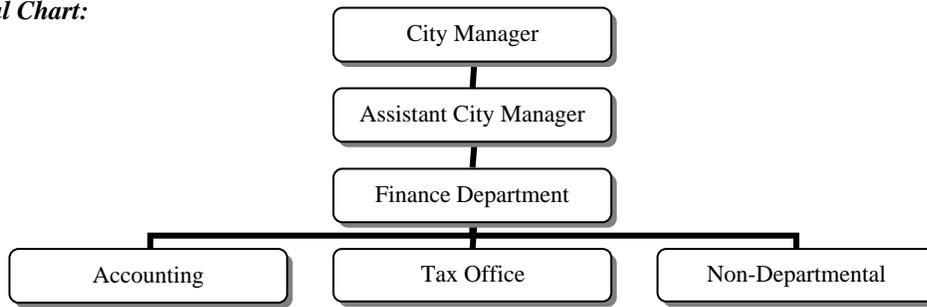


# Finance Department

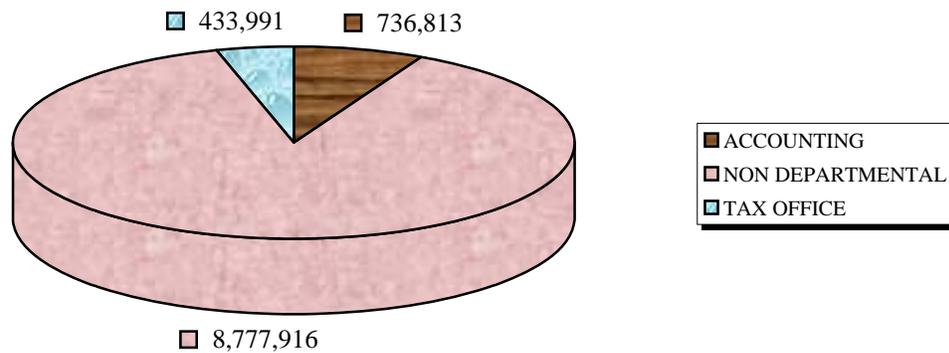
## FY 08-09

**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.

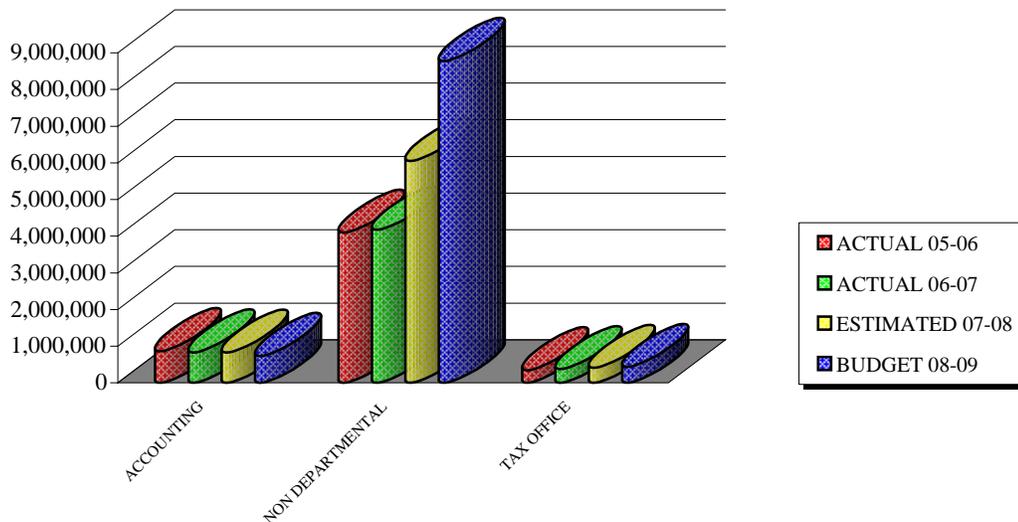
**Organizational Chart:**



**Share of General Fund Budget: 27%**



**Four Year Comparison by Division:**



## Finance Department FY 08-09

**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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Accounting	\$ 832,761	\$ 854,641	\$ 825,354	\$ 736,813	-13.79%
Non Departmental	4,174,807	2,795,923	6,052,272	8,777,916	213.95%
Tax Office	374,085	413,709	408,523	433,991	4.90%
<b>Department Total</b>	<b>\$ 5,381,653</b>	<b>\$ 4,064,273</b>	<b>\$ 7,286,149</b>	<b>\$ 9,948,720</b>	<b>144.78%</b>

**Department Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 1,272,975	\$ 1,520,529	\$ 1,525,703	\$ 1,413,359	-7.05%
Supplies	42,184	41,768	36,027	47,600	13.96%
Services & Charges	4,066,494	2,501,976	5,724,419	8,470,314	238.54%
Capital Outlay	-	-	-	17,447	-
<b>Department Total</b>	<b>\$ 5,381,653</b>	<b>\$ 4,064,273</b>	<b>\$ 7,286,149</b>	<b>\$ 9,948,720</b>	<b>144.78%</b>

## Finance Department FY 08-09

### Accounting Division

#### Goals:

- To monitor the fiscal year budget, analyze and review budget proposals, and prepare budget for new fiscal year 2009
- 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 2008-09 annual budget by August 2008, and secure the GFOA Award for the annual budget
- To complete 9/30/08 Financial Report by January 2008 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 (%)	0.13	0.80	0.15
Mowing Accounts Billed	269	250	250
Certificate of Achievement - 26 years			
Budget Award - 18 years			

**Finance Department**  
**FY 08-09**

**Accounting Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 605,089	\$ 615,553	\$ 611,818	\$ 572,018	-7.07%
<i>Supplies</i>	22,041	19,850	14,969	19,550	-1.51%
<i>Services &amp; Charges</i>	205,631	219,238	198,567	145,245	-33.75%
<b>Division Total</b>	<b>\$ 832,761</b>	<b>\$ 854,641</b>	<b>\$ 825,354</b>	<b>\$ 736,813</b>	<b>-13.79%</b>

*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.

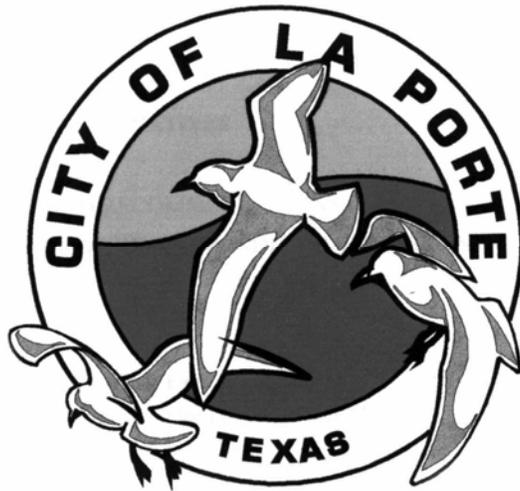
*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
Director of Finance	0.5	0.5	0.5
Controller	1.0	1.0	1.0
Budget/Investment Officer	1.0	1.0	1.0
Accounting Coordinator	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Senior Financial Services Technician	1.0	1.0	1.0
Financial Services Technician	3.0	3.0	3.0
Secretary III	1.0	1.0	0.0
<b>Total</b>	<b>9.5</b>	<b>9.5</b>	<b>8.5</b>

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

**001-6141-515**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 439,289	\$ 439,248	\$ 435,406	\$ 417,367
1020 Overtime	3,321	2,500	5,086	3,500
1035 Longevity	3,162	3,988	3,446	4,108
1060 FICA	33,177	33,002	32,692	30,973
1065 Retirement	58,388	61,335	59,715	60,687
1080 Insurance - Medical	67,350	74,034	74,034	54,030
1081 Insurance - Life	402	446	439	353
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>605,089</u>	<u>615,553</u>	<u>611,818</u>	<u>572,018</u>
<b>Supplies:</b>				
2001 Office Supplies	9,369	9,000	6,098	8,000
2002 Postage	5,670	6,000	4,000	6,200
2008 Educational	613	850	971	900
2015 Other Supplies	2,566	2,000	2,000	2,000
2018 Computer Supplies	2,117	2,000	1,900	2,000
2090 Machinery/Tools/Equipment	1,000	-	-	-
2091 Office Furniture/Equipment	706	-	-	-
2093 Computer Equipment	-	-	-	450
<b>Supplies Subtotal</b>	<u>22,041</u>	<u>19,850</u>	<u>14,969</u>	<u>19,550</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,489	6,047	5,587	5,600
3020 Training/Seminars	10,876	15,225	10,609	11,000
3024 Tuition Reimbursement	-	5,100	5,000	7,200
4001 Office Equipment	5,238	4,800	4,800	4,700
4055 Computer Software	157	-	-	-
4060 Computer Lease Fees	7,800	11,550	11,550	8,792
4065 Computer Maintenance Fees	44,642	47,516	47,516	33,453
5001 Audit	56,000	60,000	49,700	60,000
5005 Personnel Services	-	1,500	-	-
5006 Fiscal Services	64,137	50,000	50,000	-
5007 Other Professional Services	6,805	7,000	6,805	7,000
6002 Printing/Reproduction	5,219	10,500	7,000	7,500
6005 Advertising	268	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>205,631</u>	<u>219,238</u>	<u>198,567</u>	<u>145,245</u>
<b>Division Total</b>	<b>\$ 832,761</b>	<b>\$ 854,641</b>	<b>\$ 825,354</b>	<b>\$ 736,813</b>



## Finance Department FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**Tax Office Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 191,294	\$ 209,904	\$ 203,286	\$ 205,891	-1.91%
<i>Supplies</i>	10,108	13,418	13,683	13,200	-1.62%
<i>Services &amp; Charges</i>	172,683	190,387	191,554	214,900	12.88%
<b>Division Total</b>	<b>\$ 374,085</b>	<b>\$ 413,709</b>	<b>\$ 408,523</b>	<b>\$ 433,991</b>	<b>4.90%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Tax Manager	1	1	1
Deputy Tax Collector	1	1	1
Tax Service Clerk	1	1	1
Receptionist	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

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

**001-6145-515**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 132,998	\$ 144,874	\$ 139,949	\$ 145,404
1020 Overtime	1,794	1,000	1,056	1,500
1035 Longevity	1,018	1,144	1,072	1,180
1060 FICA	10,155	11,181	10,730	11,106
1065 Retirement	17,617	20,389	19,194	21,161
1080 Insurance - Medical	27,600	31,172	31,172	25,426
1081 Insurance - Life	112	144	113	114
<b>Personal Services Subtotal</b>	<u>191,294</u>	<u>209,904</u>	<u>203,286</u>	<u>205,891</u>
<b>Supplies:</b>				
2001 Office Supplies	2,440	2,500	2,500	2,500
2002 Postage	6,682	9,000	9,500	9,000
2008 Educational	-	300	-	300
2015 Other Supplies	897	1,500	1,683	800
2093 Computer Equipment	89	118	-	600
<b>Supplies Subtotal</b>	<u>10,108</u>	<u>13,418</u>	<u>13,683</u>	<u>13,200</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	832	1,125	680	1,090
3020 Training/Seminars	3,770	7,825	5,841	5,000
4001 Office Equipment	1,566	2,000	1,500	2,000
4055 Computer Software	239	300	298	375
4060 Computer Lease Fees	2,920	3,080	3,080	3,768
4065 Computer Maintenance Fees	15,873	12,671	12,671	12,448
5005 Personnel Services	1,866	1,000	-	-
5007 Other Professional Services	141,704	155,186	160,584	184,128
5012 Property Resale Maint	245	1,000	1,000	1,000
6002 Printing/Reproduction	3,668	5,000	4,700	3,891
6005 Advertising	-	1,200	1,200	1,200
<b>Services &amp; Charges Subtotal</b>	<u>172,683</u>	<u>190,387</u>	<u>191,554</u>	<u>214,900</u>
<b>Division Total</b>	<b>\$ 374,085</b>	<b>\$ 413,709</b>	<b>\$ 408,523</b>	<b>\$ 433,991</b>



**Finance Department**  
**FY 08-09**

**Non Departmental Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 476,592	\$ 695,072	\$ 710,599	\$ 635,450	-8.58%
<i>Supplies</i>	10,035	8,500	7,375	14,850	74.71%
<i>Services &amp; Charges</i>	3,688,180	2,092,351	5,334,298	8,110,169	287.61%
<i>Capital Outlay</i>	-	-	-	17,447	-
<b>Division Total</b>	<u>\$4,174,807</u>	<u>\$2,795,923</u>	<u>\$6,052,272</u>	<u>\$8,777,916</u>	213.95%

*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**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1012 Sick Buy Back	\$ -	\$ 83,237	\$ 83,236	\$ 95,971
1020 Overtime	271	-	-	-
1055 Termination Pay (Sick/Vac)	131,182	150,000	150,000	150,000
1060 FICA	10,062	17,843	17,843	18,817
1065 Retirement	17,256	31,549	32,070	35,549
1067 Pars - Retirement	-	-	7	-
1080 Insurance - Medical	315,900	397,443	397,443	305,113
1095 Employee Reimbursement - Dell	1,921	15,000	30,000	30,000
<b>Personal Services Subtotal</b>	<b>476,592</b>	<b>695,072</b>	<b>710,599</b>	<b>635,450</b>
<b>Supplies:</b>				
2001 Office Supplies	-	-	-	100
2002 Postage	7,305	2,000	1,875	2,000
2015 Other Supplies	2,730	6,500	5,500	6,000
2091 Office Furniture/Equipment	-	-	-	6,750
<b>Supplies Subtotal</b>	<b>10,035</b>	<b>8,500</b>	<b>7,375</b>	<b>14,850</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	566	544	566
4001 Office Equipment	(3,320)	11,000	(4,800)	-
4011 Building	539	22,800	20,127	18,350
5004 Consulting	-	30,000	8,100	5,000
5006 Fiscal Services	234	-	-	60,000
5007 Other Professional Services	70,665	105,630	97,765	97,765
5013 Property Appraisal	2,500	6,500	6,500	6,000
6010 Janitorial	12,141	15,000	16,980	16,980
6091 Bad Debt Expense	76	100	75	100
7001 Electrical	466,663	708,665	566,000	566,000
7004 Water	1,062	3,000	2,400	2,500
9002 Admin Trans to Fund 002	54,524	46,024	46,024	-
9008 Admin Trans to Fund 008	3,537	3,914	3,914	-
9014 Admin Trans to Fund 014	888,170	688,764	688,764	508,924
9015 Admin Trans to Fund 015	1,193,747	135,000	3,576,986	6,060,311
9023 Admin Trans to Fund 023	7,751	5,674	5,674	-
9024 Admin Trans to Fund 024	17,403	17,043	17,043	-
9026 Admin Trans to Fund 026	2,209	1,587	1,587	-
9028 Admin Trans to Fund 028	470,279	14,085	14,085	-
9036 Admin Trans to Fund 036	500,000	-	-	-
9038 Admin Trans to Fund 038	-	1,877	1,877	-
9050 Contingency	-	264,653	264,653	300,000
9997 Special Programs	-	10,469	-	467,673
<b>Services &amp; Charges Subtotal</b>	<b>3,688,180</b>	<b>2,092,351</b>	<b>5,334,298</b>	<b>8,110,169</b>
<b>Capital Outlay:</b>				
8023 Computer Equipment	-	-	-	17,447
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,447</b>
<b>Division Total</b>	<b>\$ 4,174,807</b>	<b>\$ 2,795,923</b>	<b>\$ 6,052,272</b>	<b>\$ 8,777,916</b>

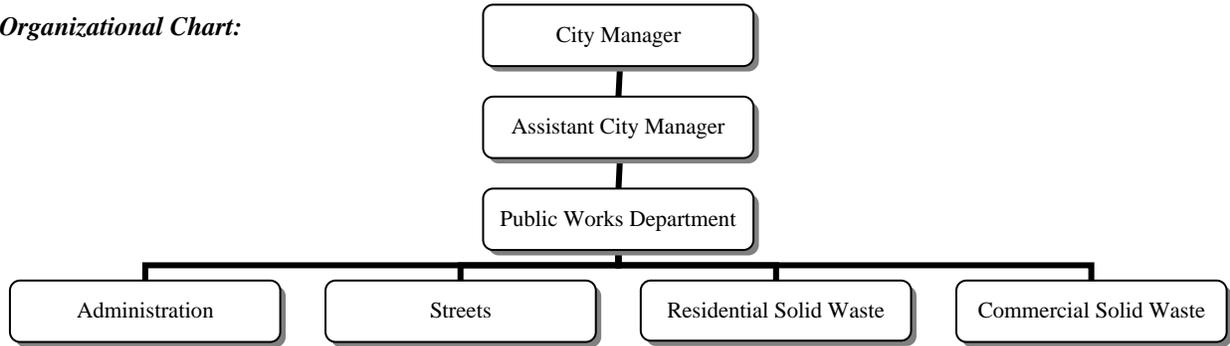
# Public Works Department

FY 08-09

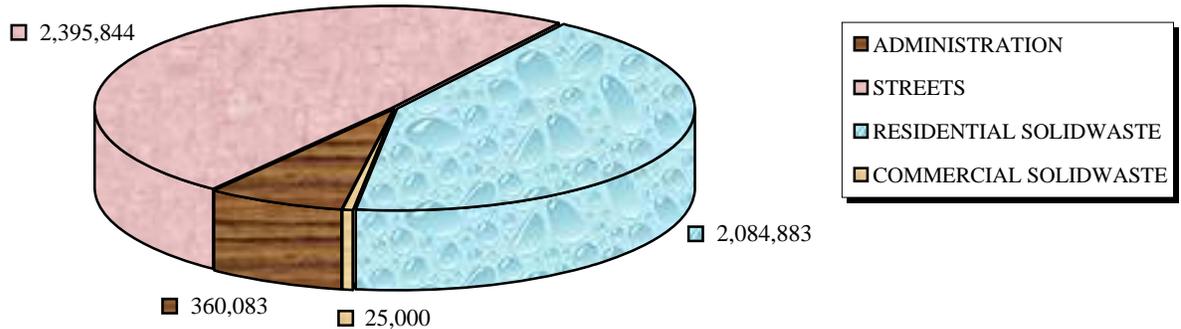
**Mission Statement:**

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.

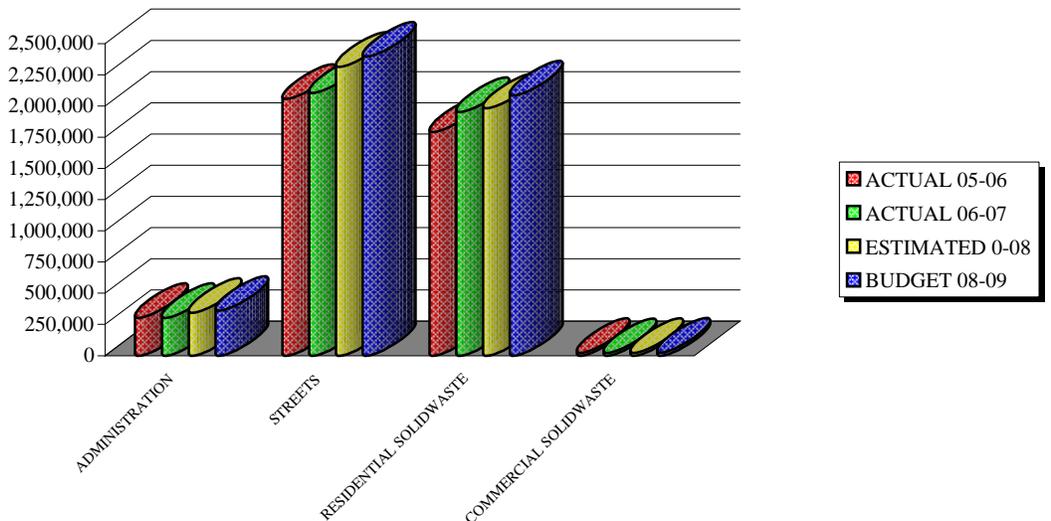
**Organizational Chart:**



**Share of General Fund Budget: 13%**



**Four Year Comparison by Division:**



## Public Works Department FY 08-09

**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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Administration	\$ 302,604	\$ 350,755	\$ 342,436	\$ 360,083	2.66%
Streets	2,104,824	2,368,549	2,315,361	2,395,844	1.15%
Residential Solidwaste	1,952,149	2,037,704	1,982,928	2,084,883	2.32%
Commercial Solidwaste	20,674	25,000	21,124	25,000	0.00%
<b>Department Total</b>	<b>\$ 4,380,251</b>	<b>\$ 4,782,008</b>	<b>\$ 4,661,849</b>	<b>\$ 4,865,810</b>	<b>1.75%</b>

**Department Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 2,559,381	\$ 2,804,037	\$ 2,681,801	\$ 2,760,024	-1.57%
Supplies	364,702	389,771	387,057	418,788	7.44%
Services & Charges	1,402,381	1,524,200	1,529,568	1,633,998	7.20%
Capital Outlay	53,787	64,000	63,423	53,000	-17.19%
<b>Department Total</b>	<b>\$ 4,380,251</b>	<b>\$ 4,782,008</b>	<b>\$ 4,661,849</b>	<b>\$ 4,865,810</b>	<b>1.75%</b>

# Public Works Department

## FY 08-09

### 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
	2006-07	2007-08	2008-09
Key indicators will be completion of the goals and objectives within the allotted time period.			

**Public Works Department**  
**FY 08-09**

**Public Works Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 225,041	\$ 254,215	\$ 248,108	\$ 250,819	-1.34%
<i>Supplies</i>	3,768	3,855	4,276	4,720	22.44%
<i>Services &amp; Charges</i>	73,795	92,685	90,052	104,544	12.79%
<b>Division Total</b>	<b>\$ 302,604</b>	<b>\$ 350,755</b>	<b>\$ 342,436</b>	<b>\$ 360,083</b>	<b>2.66%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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	2.0	2.0	2.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

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

**001-7070-530**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 160,446	\$ 178,050	\$ 175,270	\$ 179,069
1020 Overtime	48	100	-	100
1035 Longevity	1,210	2,000	1,050	2,236
1042 Car Allowance	2,550	2,550	2,656	2,550
1060 FICA	11,627	13,189	12,653	12,947
1065 Retirement	21,302	24,866	24,041	26,263
1080 Insurance - Medical	27,600	31,172	31,172	25,426
1081 Insurance - Life	258	288	266	228
1090 Other Benefits	-	2,000	1,000	2,000
<b>Personal Services Subtotal</b>	<u>225,041</u>	<u>254,215</u>	<u>248,108</u>	<u>250,819</u>
<b>Supplies:</b>				
2001 Office Supplies	1,784	1,600	1,600	1,600
2002 Postage	17	200	165	200
2004 Gas and Oil	1,426	1,200	1,668	1,620
2009 Medical	95	100	75	100
2015 Other Supplies	446	600	613	1,200
2091 Office Furniture/Equipment	-	155	155	-
<b>Supplies Subtotal</b>	<u>3,768</u>	<u>3,855</u>	<u>4,276</u>	<u>4,720</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	238	506	505	224
3020 Training/Seminars	4,990	4,450	4,190	4,750
3024 Tuition Reimbursement	-	1,200	1,134	1,200
4001 Office Equipment	3,820	6,000	5,967	6,274
4003 Radios/Base Stations	103	-	-	-
4006 Heating and A/C Equipment	426	800	725	800
4011 Building Maintenance	3,150	3,745	3,500	3,000
4020 Motor Pool Lease Fees	1,488	1,632	1,632	1,200
4030 VM: Fleet Maintenance	1,100	927	927	1,340
4060 Computer Lease Fees	2,600	4,620	4,620	3,768
4065 Computer Maintenance Fees	14,881	19,006	19,006	14,003
5007 Other Professional Services	105	400	-	17,105
6010 Janitorial Services	4,509	4,800	4,650	5,580
6013 TCEQ Requirements	200	200	200	200
7001 Electrical	31,724	39,399	37,900	40,000
7004 Water	4,461	5,000	5,096	5,100
<b>Services &amp; Charges Subtotal</b>	<u>73,795</u>	<u>92,685</u>	<u>90,052</u>	<u>104,544</u>
<b>Division Total</b>	<b>\$ 302,604</b>	<b>\$ 350,755</b>	<b>\$ 342,436</b>	<b>\$ 360,083</b>



## Public Works Department FY 08-09

### Streets Division

*Goals:*

- Chip approximately 23,330 linear feet of streets.
- Recycle approximately 10,050 linear feet of streets.
- Inspect and perform drainage maintenance on open ditch areas
- Mow 500 acres of Rights-of Way monthly
- Mow 300 acres of Airport Property monthly
- Continue Crack Seal Program
- 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 2006-07	Estimated 2007-08	Proposed 2008-09
Linear feet of streets Chip Sealed	13,235	27,000	23,330
Linear feet of streets Recycled	2,400	11,000	10,050
Linear feet of ditches cleaned	52,924	64,000	64,000
Linear feet of streets Crack Sealed	57,917	75,000	70,000

**Public Works Department**  
**FY 08-09**

**Streets Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,375,630	\$1,495,208	\$1,430,592	\$1,463,822	-2.10%
<i>Supplies</i>	110,959	138,849	149,737	171,948	23.84%
<i>Services &amp; Charges</i>	570,939	670,492	671,609	707,074	5.46%
<i>Capital Outlay</i>	47,296	64,000	63,423	53,000	-17.19%
<b>Division Total</b>	<b>\$2,104,824</b>	<b>\$2,368,549</b>	<b>\$2,315,361</b>	<b>\$2,395,844</b>	<b>1.15%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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	11	11	11
Mosquito Control Technician	1	1	1
Equipment Operator PT	-	1	1
<b>Total</b>	<b>28</b>	<b>29</b>	<b>29</b>

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

**001-7071-531**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 934,457	\$ 1,013,766	\$ 960,501	\$ 1,014,527
1020 Overtime	35,236	27,000	27,000	27,000
1030 Certification	1,284	1,248	1,040	1,040
1035 Longevity	13,552	14,816	14,556	15,628
1060 FICA	71,650	77,170	74,126	77,257
1065 Retirement	125,463	142,042	134,418	149,682
1067 Pars - Retirement	137	156	29	90
1080 Insurance - Medical	193,200	218,204	218,204	177,982
1081 Insurance - Life	651	806	718	616
<b>Personal Services Subtotal</b>	<b>1,375,630</b>	<b>1,495,208</b>	<b>1,430,592</b>	<b>1,463,822</b>
<b>Supplies:</b>				
2003 Protective Clothing	363	850	850	850
2004 Gas and Oil	74,006	73,999	85,000	104,148
2005 Minor Tools	761	1,000	990	1,000
2007 Chemical	11,791	30,000	30,000	30,000
2010 Traffic	19,719	30,000	30,000	30,000
2015 Other Supplies	2,237	1,400	1,390	1,400
2090 Machinery/Tools/Equipment	2,082	1,600	1,507	2,550
2093 Computer Equipment	-	-	-	2,000
<b>Supplies Subtotal</b>	<b>110,959</b>	<b>138,849</b>	<b>149,737</b>	<b>171,948</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	346	350	350	350
3020 Training/Seminars	1,330	2,500	2,400	2,500
4002 Machinery/Tools/Equipment	3,714	4,000	4,000	4,000
4003 Radios and Base Stations	456	1,000	-	100
4004 Traffic Signal Maintenance	10,966	11,000	15,455	11,000
4015 Paving	109,291	200,000	197,000	225,000
4020 Motor Pool Lease Fees	171,276	177,157	177,157	194,743
4030 VM: Fleet Maintenance	242,323	237,860	237,860	234,445
4055 Computer Software	3,200	3,000	3,000	3,200
4060 Computer Lease Fees	1,560	2,310	2,310	1,884
4065 Computer Maintenance Fees	8,928	9,503	9,503	7,002
5002 Engineering	907	1,500	1,500	1,500
5007 Other Professional Services	920	1,000	990	800
6001 Uniforms	6,308	7,000	7,000	7,000
6002 Printing and Production	127	800	601	650
6009 Landfills Charges	1,970	2,000	2,000	2,000
7001 Electrical	4,798	6,512	8,155	8,300
7003 Telephone	2,519	3,000	2,328	2,600
<b>Services &amp; Charges Subtotal</b>	<b>570,939</b>	<b>670,492</b>	<b>671,609</b>	<b>707,074</b>

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

**001-7071-531**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	11,000	10,923	-
8027 Traffic Control Devices	-	3,000	2,500	3,000
8029 Paving	47,296	50,000	50,000	50,000
<b>Capital Outlay Subtotal</b>	<u>47,296</u>	<u>64,000</u>	<u>63,423</u>	<u>53,000</u>
<b>Division Total</b>	<b>\$ 2,104,824</b>	<b>\$ 2,368,549</b>	<b>\$ 2,315,361</b>	<b>\$ 2,395,844</b>

**Public Works Department  
FY 08-09**

**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:*

	<b>Actual 2006-07</b>	<b>Estimated 2007-08</b>	<b>Proposed 2008-09</b>
Cu. Yds. Garbage Collected	29,279	29,306	30,000
Cu. Yds. Trash Collected	52,250	48,804	50,000
Number of Citizens Receiving Compost	323	378	400

**Public Works Department**  
**FY 08-09**

**Residential Solidwaste Division**

*Expenditure Summary*

	<i>Actual 2006-07</i>	<i>Budget 2007-08</i>	<i>Estimated 2007-08</i>	<i>Adopted 2008-09</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 958,710	\$1,054,614	\$1,003,101	\$1,045,383	-0.88%
<i>Supplies</i>	249,975	247,067	233,044	242,120	-2.00%
<i>Services &amp; Charges</i>	736,973	736,023	746,783	797,380	8.34%
<i>Capital Outlay</i>	6,491	-	-	-	-
<b>Division Total</b>	<b>\$1,952,149</b>	<b>\$2,037,704</b>	<b>\$1,982,928</b>	<b>\$2,084,883</b>	<b>2.32%</b>

*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.

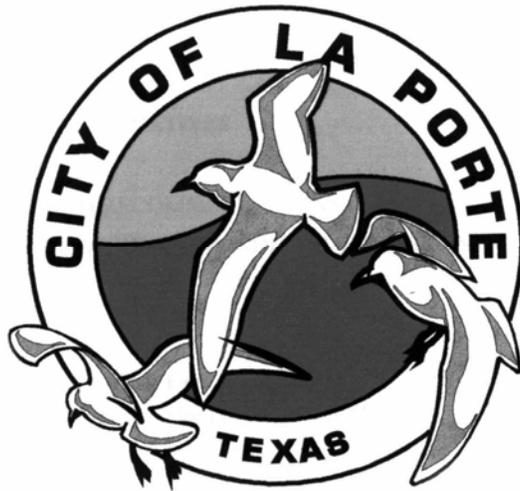
*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
Equipment Services/Solidwaste Superinter	0.50	0.5	0.5
Solidwaste Supervisor	1.0	1.0	1.0
Senior Equipment Operator	2.0	2.0	2.0
Equipment Operator II	4.0	4.0	4.0
Equipment Operator I	6.0	6.0	6.0
Solidwaste Worker	8.0	9.0	9.0
<b>Total</b>	<b>21.5</b>	<b>22.5</b>	<b>22.5</b>

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

**001-7072-532**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 634,097	\$ 693,164	\$ 651,717	\$ 708,564
1020 Overtime	27,348	25,000	25,000	25,000
1030 Certification	360	416	416	416
1035 Longevity	7,040	7,564	7,008	7,340
1060 FICA	49,084	53,585	50,696	54,457
1065 Retirement	85,845	98,880	92,336	106,082
1067 Pars - Retirement	59	-	-	-
1080 Insurance - Medical	154,350	175,343	175,343	143,022
1081 Insurance - Life	527	662	585	502
<b>Personal Services Subtotal</b>	<b>958,710</b>	<b>1,054,614</b>	<b>1,003,101</b>	<b>1,045,383</b>
<b>Supplies:</b>				
2001 Office Supplies	186	150	150	150
2002 Postage	6	100	35	-
2003 Protective Clothing	646	700	700	700
2004 Gas and Oil	97,249	85,204	115,000	125,580
2005 Minor Tools	156	150	125	150
2007 Chemical	33	100	50	-
2015 Other Supplies	151,618	159,043	115,384	113,940
2050 Safety Supplies	81	120	100	100
2090 Machinery/Tools/Equipment	-	1,500	1,500	1,500
<b>Supplies Subtotal</b>	<b>249,975</b>	<b>247,067</b>	<b>233,044</b>	<b>242,120</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	374	200	189	189
3020 Training/Seminars	3,907	1,000	922	1,000
4002 Machinery/Tools/Equipment	135	400	233	250
4003 Radios and Base Stations	35	400	100	100
4020 Motor Pool Lease Fees	117,624	132,612	132,612	152,821
4030 VM: Fleet Maintenance	215,601	236,341	236,341	260,250
4060 Computer Lease Fees	1,040	1,540	1,540	1,256
4065 Computer Maintenance Fees	5,952	6,335	6,335	4,668
5005 Personnel Services	19,553	10,000	24,498	22,683
5007 Other Professional Services	-	200	-	-
6001 Uniforms	4,299	5,500	5,160	5,500
6002 Printing/Reproduction	545	1,557	1,556	1,600
6009 Landfill Charges	364,468	336,440	334,177	343,763
7003 Telephone	3,440	3,498	3,120	3,300
<b>Services &amp; Charges Subtotal</b>	<b>736,973</b>	<b>736,023</b>	<b>746,783</b>	<b>797,380</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	6,491	-	-	-
<b>Capital Outlay Subtotal</b>	<b>6,491</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 1,952,149</b>	<b>\$ 2,037,704</b>	<b>\$ 1,982,928</b>	<b>\$ 2,084,883</b>



**Public Works Department**  
**FY 08-09**

**Commercial Solidwaste Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	\$ 20,674	\$ 25,000	\$ 21,124	\$ 25,000	0.00%
<b>Division Total</b>	<b>\$ 20,674</b>	<b>\$ 25,000</b>	<b>\$ 21,124</b>	<b>\$ 25,000</b>	<b>0.00%</b>

*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**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	\$ 20,674	\$ 25,000	\$ 21,124	\$ 25,000
<b>Services &amp; Charges Subtotal</b>	20,674	25,000	21,124	25,000
 <b>Division Total</b>	 <b>\$ 20,674</b>	 <b>\$ 25,000</b>	 <b>\$ 21,124</b>	 <b>\$ 25,000</b>

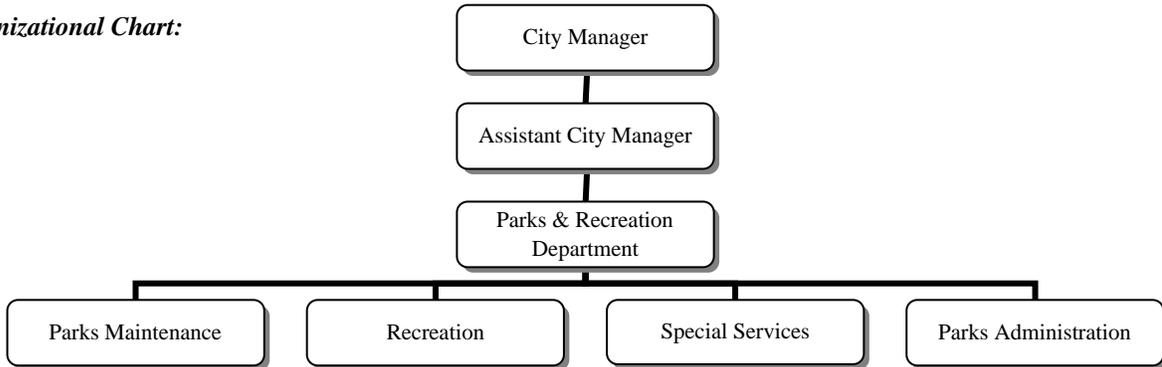
# Parks & Recreation Department

FY 08-09

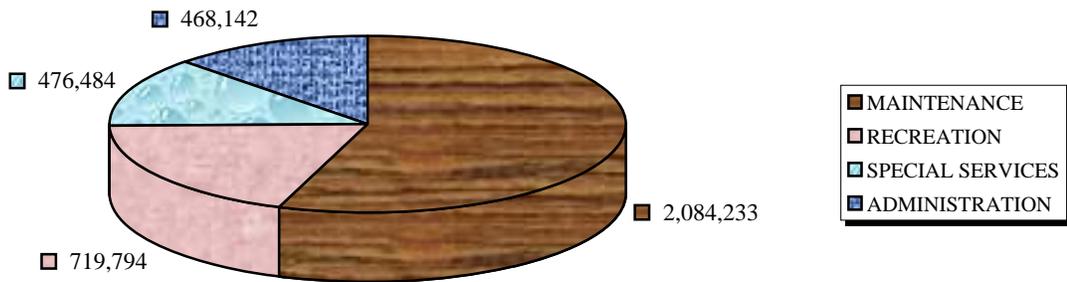
**Mission Statement:**

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

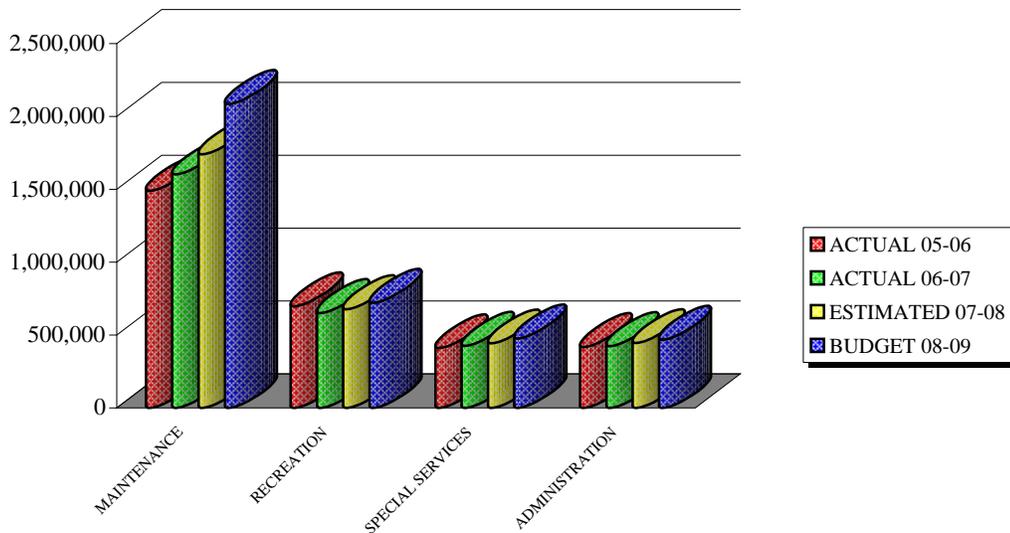
**Organizational Chart:**



**Share of General Fund Budget: 10%**



**Four Year Comparison by Division:**



## Parks and Recreation Department FY 08-09

**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, sports fields, 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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Parks Maintenance	\$ 1,602,007	\$ 1,847,000	\$ 1,739,829	\$ 2,084,233	12.84%
Recreation	651,094	702,289	677,588	719,794	2.49%
Special Services	425,794	485,491	442,188	476,484	-1.86%
Parks Administration	424,571	461,974	444,315	468,142	1.34%
<b>Department Total</b>	<b>\$ 3,103,466</b>	<b>\$ 3,496,754</b>	<b>\$ 3,303,920</b>	<b>\$ 3,748,653</b>	<b>7.20%</b>

**Department Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 2,030,886	\$ 2,273,216	\$ 2,130,013	\$ 2,351,963	3.46%
Supplies	180,598	181,319	179,793	211,282	16.53%
Services & Charges	866,112	1,016,019	970,458	1,005,388	-1.05%
Capital Outlay	25,870	26,200	23,656	180,020	587.10%
<b>Department Total</b>	<b>\$ 3,103,466</b>	<b>\$ 3,496,754</b>	<b>\$ 3,303,920</b>	<b>\$ 3,748,653</b>	<b>7.20%</b>

## Parks & Recreation Department FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**Parks Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 851,335	\$ 987,190	\$ 903,150	\$1,051,139	6.48%
<i>Supplies</i>	107,731	109,262	108,153	118,504	8.46%
<i>Services &amp; Charges</i>	617,071	724,348	704,870	734,570	1.41%
<i>Capital Outlay</i>	25,870	26,200	23,656	180,020	587.10%
<b>Division Total</b>	<b>\$1,602,007</b>	<b>\$1,847,000</b>	<b>\$1,739,829</b>	<b>\$2,084,233</b>	<b>12.84%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Supervisor	2	2	2
Facility Maintenance Supervisor	1	1	1
Pool Maintenance Technician	-	-	1
Building Maintenance Technician	3	3	2
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
<b>Total</b>	<b>27</b>	<b>27</b>	<b>27</b>

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

**001-8080-552**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 542,944	\$ 624,089	\$ 565,387	\$ 714,220
1020 Overtime	15,587	12,500	12,500	12,500
1035 Longevity	5,180	5,704	5,388	6,336
1060 FICA	41,995	53,017	44,485	54,497
1065 Retirement	72,640	96,254	79,980	104,086
1067 Pars - Retirement	34	81	-	85
1080 Insurance - Medical	172,500	194,825	194,825	158,913
1081 Insurance - Life	455	720	585	502
<b>Personal Services Subtotal</b>	<u>851,335</u>	<u>987,190</u>	<u>903,150</u>	<u>1,051,139</u>
<b>Supplies:</b>				
2003 Protective Clothing	855	1,000	925	1,000
2004 Gas and Oil	28,669	26,612	26,612	38,154
2005 Minor Tools	3,368	2,000	1,950	2,000
2006 Cleaning	4,783	4,500	9,000	9,000
2007 Chemical	34,468	56,720	48,500	45,000
2015 Other Supplies	13,068	9,500	12,564	13,000
2090 Machinery/Tools/Equipment	22,520	8,930	8,602	10,350
<b>Supplies Subtotal</b>	<u>107,731</u>	<u>109,262</u>	<u>108,153</u>	<u>118,504</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	155	355	355	555
3020 Training/Seminars	1,298	1,720	670	1,444
4001 Office Equipment	135	-	-	-
4002 Machinery/Tools/Equipment	7,739	7,500	7,800	7,500
4003 Radios and Base Stations	(38)	-	-	-
4006 Heating and A/C Equipment	10,526	18,000	14,000	9,000
4008 Pumps/Motors	7,455	9,000	9,000	9,000
4010 Recreation/Education Equip	19,161	12,220	11,000	12,220
4011 Building Maintenance	22,223	26,500	25,500	25,000
4012 Water Line Maintenance	2,965	3,000	2,800	3,000
4018 Park Grounds	27,115	35,000	32,500	50,000
4019 Rental of Equipment	70	1,000	950	1,000
4020 Motor Pool Lease Fees	29,256	36,629	36,629	33,431
4030 VM: Fleet Maintenance	59,468	58,332	58,332	61,472
4060 Computer Lease Fees	1,460	2,310	2,310	1,884
4065 Computer Maintenance Fees	7,936	8,447	8,447	6,224
5007 Other Professional Services	1,470	1,050	1,954	1,900
6001 Uniforms	7,300	6,830	7,333	8,000
6006 Miscellaneous	8	-	-	-
6010 Janitorial Services	20,918	26,466	25,140	25,140

Continued

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

**001-8080-552**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
6014 Library Costs	53,589	83,000	75,000	70,000
7001 Electrical	283,238	317,533	290,000	310,000
7002 Natural Gas	20,535	25,000	23,750	25,000
7003 Telephone	2,760	3,456	2,500	2,800
7004 Water	30,329	41,000	68,900	70,000
<b>Services &amp; Charges Subtotal</b>	<u>617,071</u>	<u>724,348</u>	<u>704,870</u>	<u>734,570</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	25,870	9,400	7,000	5,500
8021 Machinery/Tools & Equipment	-	-	-	45,000
8032 Land Improvements	-	16,800	16,656	30,620
8050 Motor Vehicles	-	-	-	98,900
<b>Capital Outlay Subtotal</b>	<u>25,870</u>	<u>26,200</u>	<u>23,656</u>	<u>180,020</u>
<b>Division Total</b>	<b>\$ 1,602,007</b>	<b>\$ 1,847,000</b>	<b>\$ 1,739,829</b>	<b>\$ 2,084,233</b>

# Parks & Recreation Department

## FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**Recreation Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 454,747	\$ 490,156	\$ 475,095	\$ 492,253	0.43%
<i>Supplies</i>	43,847	39,217	36,876	52,504	33.88%
<i>Services &amp; Charges</i>	152,500	172,916	165,617	175,037	1.23%
<b>Division Total</b>	<b>\$ 651,094</b>	<b>\$ 702,289</b>	<b>\$ 677,588</b>	<b>\$ 719,794</b>	<b>2.49%</b>

*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.

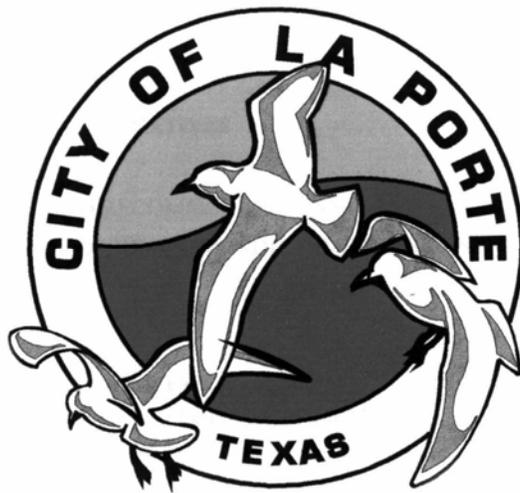
*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
Recreation Superintendent	1	1	1
Rec/Fitness Center Coordinator	1	-	-
Recreation Programs Coordinator	1	1	1
Aquatics & Special Events Cord	1	1	1
Recreation Center Specialist	1	3	3
Fitness Center Specialist	2	2	2
Fitness Center Specialist (PT)	2	2	2
Recreation Assistant	1	-	-
Recreation Assistants (Summer)	15	15	15
<b>Total</b>	<b>25</b>	<b>25</b>	<b>25</b>

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

**001-8081-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 272,227	\$ 301,488	\$ 292,239	\$ 306,099
1011 Seasonal Earnings	60,182	64,306	64,306	70,225
1020 Overtime	14,428	3,500	3,248	3,500
1035 Longevity	2,676	2,692	2,164	2,452
1060 FICA	21,058	22,807	20,934	22,764
1065 Retirement	34,565	39,421	37,129	41,261
1067 Pars Retirement	1,073	1,103	258	1,228
1080 Insurance - Medical	48,300	54,551	54,551	44,496
1081 Insurance - Life	238	288	266	228
<b>Personal Services Subtotal</b>	<u>454,747</u>	<u>490,156</u>	<u>475,095</u>	<u>492,253</u>
<b>Supplies:</b>				
2001 Office Supplies	61	-	-	-
2002 Postage	569	750	575	750
2003 Protective Clothing	424	600	585	600
2004 Gas and Oil	2,063	1,831	2,225	2,519
2005 Minor Tools	5	-	-	-
2006 Cleaning	895	500	850	850
2009 Medical	-	400	355	400
2015 Other Supplies	11,622	11,500	11,000	11,500
2031 Athletic Supplies	1,948	4,000	2,350	3,000
2032 Aquatic Supplies	11,094	5,000	4,600	5,000
2090 Machinery/Tools/Equipment	15,166	14,636	14,336	27,885
<b>Supplies Subtotal</b>	<u>43,847</u>	<u>39,217</u>	<u>36,876</u>	<u>52,504</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	200	510	430	430
3020 Training/Seminars	5,585	6,707	5,850	7,200
4010 Recreation/Education Equip	1,117	9,000	4,350	3,000
4019 Rental of Equipment	48	-	-	-
4020 Motor Pool Lease Fees	1,236	1,548	1,548	852
4030 VM: Fleet Maintenance	1,375	2,394	2,394	2,358
4060 Computer Lease Fees	2,500	3,850	3,850	3,140
4065 Computer Maintenance Fees	13,925	14,783	14,783	10,892
5007 Other Professional Services	120,130	124,724	124,724	128,465
6002 Printing/Reproduction	278	400	488	500
6005 Advertising	495	500	495	500
6041 Special Events	4,441	7,000	5,520	16,700
7003 Telephone	1,170	1,500	1,185	1,000
<b>Services &amp; Charges Subtotal</b>	<u>152,500</u>	<u>172,916</u>	<u>165,617</u>	<u>175,037</u>
<b>Division Total</b>	<b>\$ 651,094</b>	<b>\$ 702,289</b>	<b>\$ 677,588</b>	<b>\$ 719,794</b>



## Parks & Recreation Department FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**Special Services Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 353,149	\$ 383,212	\$ 350,939	\$ 384,000	0.21%
<i>Supplies</i>	19,597	22,980	24,664	29,889	30.07%
<i>Services &amp; Charges</i>	53,048	79,299	66,585	62,595	-21.06%
<b>Division Total</b>	<b>\$ 425,794</b>	<b>\$ 485,491</b>	<b>\$ 442,188</b>	<b>\$ 476,484</b>	<b>-1.86%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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 Assistant I (PT)	1	1	1
Therapeutic Rec Specialist (PT)	1	1	1
Home Delivery Meals Driver (PT)	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

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

**001-8082-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 251,824	\$ 268,934	\$ 245,746	\$ 277,973
1020 Overtime	894	1,300	900	1,300
1035 Longevity	2,456	2,568	2,204	2,276
1060 FICA	18,102	19,686	17,035	19,899
1065 Retirement	31,075	35,744	29,913	37,588
1067 Pars - Retirement	260	141	324	240
1080 Insurance - Medical	48,300	54,551	54,551	44,496
1081 Insurance - Life	238	288	266	228
<b>Personal Services Subtotal</b>	<u>353,149</u>	<u>383,212</u>	<u>350,939</u>	<u>384,000</u>
<b>Supplies:</b>				
2001 Office Supplies	8	-	-	-
2003 Protective Clothing	396	435	410	435
2004 Gas and Oil	6,228	6,195	7,358	8,954
2005 Minor Tools	7	-	-	-
2006 Cleaning	33	-	-	-
2009 Medical	157	250	98	250
2015 Other Supplies	7,574	8,000	7,852	8,000
2018 Computer Supplies	238	300	256	300
2036 Special Olympics	4,956	6,000	6,920	7,000
2090 Machinery/Tools/Equipment	-	1,800	1,770	-
2091 Office Furniture/Equipment	-	-	-	4,950
<b>Supplies Subtotal</b>	<u>19,597</u>	<u>22,980</u>	<u>24,664</u>	<u>29,889</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	341	457	375	384
3020 Training/Seminars	2,518	2,070	1,944	1,690
4001 Office Equipment	853	1,200	1,581	1,200
4002 Machinery/Tools/Equipment	359	450	274	450
4003 Radios and Base Stations	548	250	-	250
4010 Recreation/Education Equip	100	400	93	200
4011 Building	84	-	-	-
4020 Motor Pool Lease Fees	15,672	15,684	15,684	20,299
4030 VM: Fleet Maintenance	10,899	10,966	10,966	12,836
4055 Computer - Software	-	100	60	100
4060 Computer Lease Fees	1,880	3,850	3,850	3,140
4065 Computer Maintenance Fees	9,920	12,671	12,671	9,336
5007 Other Professional Services	1,750	22,100	8,722	2,500
6001 Uniforms	1,049	1,320	1,531	1,250
6002 Printing/Reproduction	24	100	-	100

Continued

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

**001-8082-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
6005 Advertising	415	600	662	600
6010 Janitorial Services	5,467	5,965	7,260	7,260
7003 Telephone	1,169	1,116	912	1,000
<b>Services &amp; Charges Subtotal</b>	<u>53,048</u>	<u>79,299</u>	<u>66,585</u>	<u>62,595</u>
 <b>Division Total</b>	 <b>\$ 425,794</b>	 <b>\$ 485,491</b>	 <b>\$ 442,188</b>	 <b>\$ 476,484</b>

## Parks & Recreation Department FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**Parks Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 371,655	\$ 412,658	\$ 400,829	\$ 424,571	2.89%
<i>Supplies</i>	9,423	9,860	10,100	10,385	5.32%
<i>Services &amp; Charges</i>	43,493	39,456	33,386	33,186	-15.89%
<b>Division Total</b>	<b>\$ 424,571</b>	<b>\$ 461,974</b>	<b>\$ 444,315</b>	<b>\$ 468,142</b>	<b>1.34%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Director of Parks & Recreation	1.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Secretary III	-	1.0	1.0
Customer Service Assistant	3.3	2.3	2.3
Groundskeeper (PT)	2.0	2.0	2.0
Rec Center Rental Caretaker (PT)	2.0	2.0	2.0
<b>Total</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>

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

**001-8089-550**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 276,470	\$ 304,034	\$ 295,810	\$ 316,863
1020 Overtime	2,782	2,800	2,775	2,800
1035 Longevity	2,577	2,808	2,760	2,988
1042 Car Allowance	-	-	-	5,100
1060 FICA	19,259	21,245	20,324	21,014
1065 Retirement	33,123	38,595	36,148	40,227
1067 Pars - Retirement	334	490	390	615
1080 Insurance - Medical	36,570	41,303	41,303	33,690
1081 Insurance - Life	290	383	319	274
1090 Other Benefits	250	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>371,655</u>	<u>412,658</u>	<u>400,829</u>	<u>424,571</u>
<b>Supplies:</b>				
2001 Office Supplies	2,817	1,800	2,325	2,325
2002 Postage	2,178	2,600	2,850	2,850
2003 Protective Clothing	574	660	580	660
2008 Educational	48	-	-	-
2015 Other Supplies	2,880	3,000	2,620	3,000
2018 Computer Supplies	926	1,800	1,725	1,550
<b>Supplies Subtotal</b>	<u>9,423</u>	<u>9,860</u>	<u>10,100</u>	<u>10,385</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	3,190	1,180	1,125	444
3020 Training/Seminars	5,445	5,214	2,775	2,948
4001 Office Equipment	5,095	6,800	6,225	6,000
4019 Rental of Equipment	136	119	97	100
4050 Computer Software	-	-	-	300
4055 Computer - Software	533	-	-	1,057
4060 Computer Lease Fees	3,120	3,080	3,080	2,512
4065 Computer Maintenance Fees	17,857	12,671	12,671	9,336
5007 Other Professional Services	670	480	480	520
6002 Printing/Reproduction	5,233	6,000	5,300	5,300
6005 Advertising	91	560	133	560
6041 Special Events	1,506	2,500	1,000	2,500
7003 Telephone	617	852	500	600
7005 Misc Utilities	-	-	-	1,009
<b>Services &amp; Charges Subtotal</b>	<u>43,493</u>	<u>39,456</u>	<u>33,386</u>	<u>33,186</u>
<b>Division Total</b>	<b>\$ 424,571</b>	<b>\$ 461,974</b>	<b>\$ 444,315</b>	<b>\$ 468,142</b>



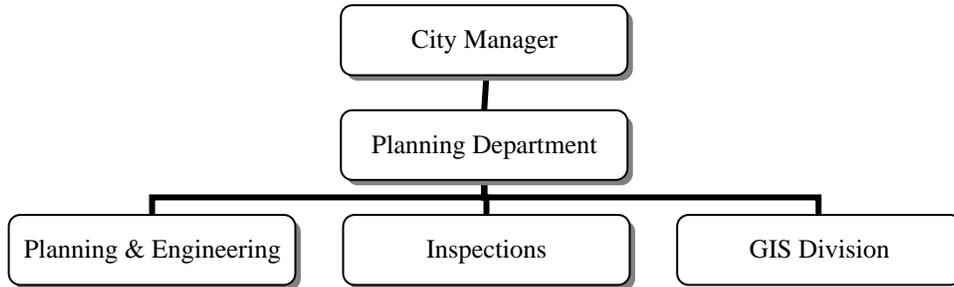
# Planning Department

## FY 08-09

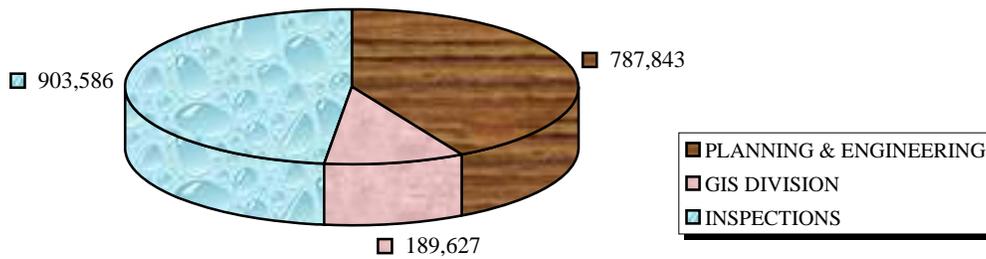
**Mission Statement:**

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.

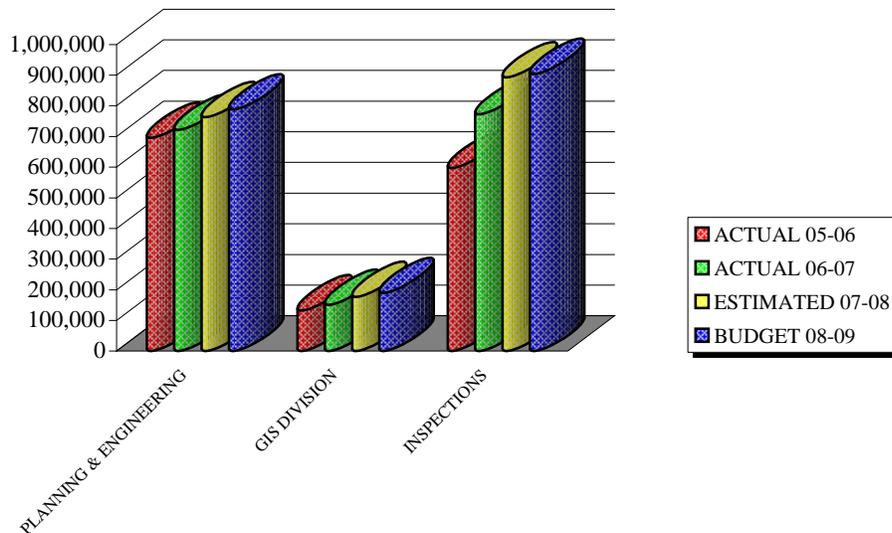
**Organizational Chart:**



**Share of General Fund Budget: 5%**



**Four Year Comparison by Division:**



## Planning Department FY 08-09

**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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Planning & Engineering	\$ 721,782	\$ 796,284	\$ 763,286	\$ 787,843	-1.06%
GIS Division	150,692	189,862	177,010	189,627	-0.12%
Inspection Services	772,007	936,132	892,770	903,586	-3.48%
<b>Department Total</b>	<b>\$ 1,644,481</b>	<b>\$ 1,922,278</b>	<b>\$ 1,833,066</b>	<b>\$ 1,881,056</b>	<b>-2.14%</b>

**Department Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 1,326,122	\$ 1,467,988	\$ 1,389,508	\$ 1,466,387	-0.11%
Supplies	36,312	39,606	36,573	47,461	19.83%
Services & Charges	282,047	414,684	406,985	367,208	-11.45%
<b>Department Total</b>	<b>\$ 1,644,481</b>	<b>\$ 1,922,278</b>	<b>\$ 1,833,066</b>	<b>\$ 1,881,056</b>	<b>-2.14%</b>

**Planning Department  
FY 08-09**

**Planning & Engineering Division**

*Goals:*

- Ensure that growth and development in La Porte are timely, 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 and are energy efficient
- Inform the public in regard to minimum design standards expected in the development of property
- Continue customer service training
- Promote, encourage and advocate Economic, Housing and Infrastructure Development
- Enforce the new floodplain delineations to ensure safe growth with proper drainage designs
- Improve the quality of neighborhoods and other areas in decline by attracting private investment activity

*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
- Continue to pursue potential waterfront development commercial recreation projects

*Performance Indicators:*

	Actual 2006-07	Estimated 2007-08	Proposed 2008-09
Update Development Ordinance	1	1	1
Periodic Update to Zoning Ordinance	8	2	3
Periodic Update to Comprehensive Plan	-	-	-
Drainage Studies	3	1	3
Prepare Capital Improvement Plans	12	15	15
Provide Information to Public	3,000	3,500	4,000
Design Land Use Map/Computer	1	1	1
Design, Review, and Update Dept. Literature	1	1	1
Update Utility Maps	-	-	35

**Planning Department**  
**FY 08-09**

**Planning & Engineering Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 631,133	\$ 690,509	\$ 660,183	\$ 696,953	0.93%
<i>Supplies</i>	9,866	13,761	12,414	17,475	26.99%
<i>Services &amp; Charges</i>	80,783	92,014	90,689	73,415	-20.21%
<b>Division Total</b>	<b>\$ 721,782</b>	<b>\$ 796,284</b>	<b>\$ 763,286</b>	<b>\$ 787,843</b>	<b>-1.06%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Engineering Technician Supervisor	1	-	-
Engineering Specialist	-	1	1
Engineering Technician	2	2	2
Office Coordinator	1	1	1
Secretary	1	1	1
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

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

**001-9090-519**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 458,732	\$ 496,447	\$ 475,332	\$ 510,114
1020 Overtime	287	1,000	-	1,000
1035 Longevity	4,060	4,364	4,408	4,576
1042 Car Allowance	3,600	3,600	3,300	5,100
1060 FICA	34,587	37,605	35,713	38,339
1065 Retirement	60,419	69,016	63,048	73,871
1080 Insurance - Medical	69,000	77,930	77,930	63,565
1081 Insurance - Life	448	547	452	388
<b>Personal Services Subtotal</b>	<b>631,133</b>	<b>690,509</b>	<b>660,183</b>	<b>696,953</b>
<b>Supplies:</b>				
2001 Office Supplies	2,745	3,000	3,000	3,000
2002 Postage	534	1,000	1,000	1,000
2003 Protective Clothing	1	100	50	100
2004 Gas and Oil	2,288	2,561	2,561	3,075
2005 Minor Tools	56	500	250	250
2006 Cleaning	40	-	-	-
2008 Educational	161	200	240	550
2015 Other Supplies	2,008	2,900	2,900	2,500
2018 Computer Supplies	2,033	3,500	2,413	3,000
2091 Office Furniture/Equipment	-	-	-	100
2093 Computer Equipment	-	-	-	3,900
<b>Supplies Subtotal</b>	<b>9,866</b>	<b>13,761</b>	<b>12,414</b>	<b>17,475</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,043	995	1,032	1,935
3020 Training/Seminars	3,212	9,730	6,048	5,550
3021 Special Commissions	3,375	5,920	4,219	4,580
4001 Office Equipment	2,022	1,607	1,800	1,690
4002 Machinery/Tools/Equipment	230	300	300	750
4003 Radios and Base Stations	-	200	100	-
4019 Rental of Equipment	6	-	-	-
4020 Motor Pool Lease Fees	5,508	1,308	1,308	1,058
4030 VM: Fleet Maintenance	5,449	7,826	7,826	7,289
4055 Computer Software	-	-	-	600
4060 Computer Lease Fees	18,277	14,357	14,357	12,530
4065 Computer Maintenance Fees	32,737	30,621	30,621	21,783
5005 Personnel Services	-	-	12,020	-
5007 Other Professional Services	4,120	6,000	3,275	5,000
5015 Construction Inspection	-	6,000	2,505	3,000
6001 Uniforms	294	400	400	400

Continued

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

**001-9090-519**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
6002 Printing/Reproduction	3,960	6,000	4,128	6,000
6005 Advertising	16	750	750	750
6006 Miscellaneous	-	-	-	500
7003 Telephone	100	-	-	-
7004 Water	434	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>80,783</u>	<u>92,014</u>	<u>90,689</u>	<u>73,415</u>
<b>Division Total</b>	<b>\$ 721,782</b>	<b>\$ 796,284</b>	<b>\$ 763,286</b>	<b>\$ 787,843</b>

## Planning Department FY 08-09

### GIS Division

**Goals:**

- New and expanded GIS tools to aid daily operations of City Staff
- Reliable Water and Sanitary Sewer System Mapping and data
- Enhance efficiency in management of data through the use of database tools

**Objectives:**

- Provide staff with additional desktop access to GIS maps & data by implementing ArcPublisher
- Improve coordination with Public Works' staff to keep water and sewer maps updated and develop additional utility data
- Provide staff with sufficient training to fully integrate the use of Microsoft Access into the department's daily operations

**Performance Indicators:**

	Actual 2006-07	Estimated 2007-08	Proposed 2008-09
New Layers of GIS Data Published to Website	-	2	-
Maintain & Update GIS Data on City's Website	1	1	2
Purchase GPS Equipment for Data Collection	-	1	-
Continue Training Staff in Collection of Data Using GPS	1	2	-
Complete GPS Data Collection in Field	50	500	25
Integrate GPS Data Collection into UMP Utilizing GIS	2	500	25
Attend Training and Workshops to Improve Staff Utilization of GIS	2	2	6

**Planning Department**  
**FY 08-09**

**GIS Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 118,204	\$ 141,982	\$ 137,661	\$ 136,723	-3.70%
<i>Supplies</i>	1,810	3,200	2,001	2,800	-12.50%
<i>Services &amp; Charges</i>	30,678	44,680	37,348	50,104	12.14%
<b>Division Total</b>	<b>\$ 150,692</b>	<b>\$ 189,862</b>	<b>\$ 177,010</b>	<b>\$ 189,627</b>	<b>-0.12%</b>

*Scope of Services Summary*

The GIS Division creates, maintains and produces geographic data for both general and specialized mapping in support of City officials, administration, staff, developers and the public. The division is responsible for maintaining the City's web-based GIS well as surveying, obtaining, compiling and publishing a wide variety of data relating to the City's infrastructure systems, jurisdictional authority and comprehensive plans.

*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
GIS Manager	1	1	1
GIS Technician	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

**City of La Porte, Texas**  
**GIS Division**  
**Detail of Expenditures**

**001-9091-519**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 85,546	\$ 102,400	\$ 98,931	\$ 100,115
1020 Overtime	-	500	500	250
1035 Longevity	1,228	1,324	1,324	1,420
1060 FICA	6,386	7,953	7,618	7,615
1065 Retirement	11,173	14,133	13,622	14,542
1080 Insurance - Medical	13,800	15,586	15,586	12,713
1081 Insurance - Life	71	86	80	68
<b>Personal Services Subtotal</b>	<b>118,204</b>	<b>141,982</b>	<b>137,661</b>	<b>136,723</b>
<b>Supplies:</b>				
2001 Office Supplies	858	1,000	589	750
2002 Postage	31	100	55	100
2008 Educational	-	100	50	100
2015 Other Supplies	176	500	452	250
2018 Computer Supplies	745	1,500	855	1,000
2093 Computer Equipment	-	-	-	600
<b>Supplies Subtotal</b>	<b>1,810</b>	<b>3,200</b>	<b>2,001</b>	<b>2,800</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	-	-	1,000
3020 Training/Seminars	1,486	7,190	1,000	3,500
4001 Office Equipment	1,832	1,607	1,607	1,690
4055 Computer Software	-	-	-	2,500
4060 Computer Lease Fees	13,477	8,967	8,967	8,134
4065 Computer Maintenance Fees	8,928	11,615	11,615	7,780
5007 Other Professional Services	4,679	12,676	12,676	25,000
5015 Construction Inspection	-	-	17	-
6001 Uniform/Towel Cleaning	221	625	716	-
6002 Printing/Reproduction	55	1,500	500	500
6005 Advertising	-	500	250	-
<b>Services &amp; Charges Subtotal</b>	<b>30,678</b>	<b>44,680</b>	<b>37,348</b>	<b>50,104</b>
<b>Division Total</b>	<b>\$ 150,692</b>	<b>\$ 189,862</b>	<b>\$ 177,010</b>	<b>\$ 189,627</b>



## Planning Department FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
Average Number of Construction Inspection Performed Annually	4,806	4,990	4,700
Average Number of Plan Reviews Performed Annually	1,158	1,162	1,400
Average Number of Code Enforcement Cases Processed Annually*	1,925	2,324	2,450
Actual Number of Substandard Structures Demolished Annually (includes owner initiated)	37	46	35

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

**Planning Department**  
**FY 08-09**

**Inspection Services Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 576,785	\$ 635,497	\$ 591,664	\$ 632,711	-0.44%
<i>Supplies</i>	24,636	22,645	22,158	27,186	20.05%
<i>Services &amp; Charges</i>	170,586	277,990	278,948	243,689	-12.34%
<b>Division Total</b>	<b>\$ 772,007</b>	<b>\$ 936,132</b>	<b>\$ 892,770</b>	<b>\$ 903,586</b>	<b>-3.48%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Inspector	3	3	3
Community Service Inspector	2	2	2
Community Services Technician	1	1	1
Inspection Services Technician	2	2	2
Inspection Services Coordinator	1	1	1
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>

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

**001-9092-524**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 411,844	\$ 446,936	\$ 416,174	\$ 456,279
1020 Overtime	51	1,000	-	500
1030 Certification	1,960	1,456	1,232	1,040
1035 Longevity	3,166	3,228	3,010	2,724
1060 FICA	31,012	33,694	31,462	34,595
1065 Retirement	54,228	61,970	52,584	66,241
1080 Insurance - Medical	74,100	85,723	85,723	69,922
1081 Insurance - Life	389	490	479	410
1090 Other Benefits	35	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>576,785</u>	<u>635,497</u>	<u>591,664</u>	<u>632,711</u>
<b>Supplies:</b>				
2001 Office Supplies	4,219	3,850	3,788	4,000
2002 Postage	4,342	7,880	7,756	6,675
2004 Gas and Oil	5,540	5,415	6,136	7,404
2005 Minor Tools	208	800	724	800
2008 Educational	5,043	1,500	1,373	5,457
2015 Other Supplies	1,275	1,700	898	750
2018 Computer Supplies	914	1,500	1,483	1,500
2093 Computer Equipment	3,095	-	-	600
<b>Supplies Subtotal</b>	<u>24,636</u>	<u>22,645</u>	<u>22,158</u>	<u>27,186</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,164	808	778	1,103
3020 Training/Seminars	5,784	8,416	7,588	6,500
4001 Office Equipment	2,056	2,145	1,500	2,170
4020 Motor Pool Lease Fees	2,076	1,780	1,780	4,025
4030 VM: Fleet Maintenance	9,124	9,010	9,010	10,022
4060 Computer Lease Fees	4,680	7,700	7,700	6,280
4065 Computer Maintenance Fees	26,785	31,677	31,677	23,339
5005 Personnel Services	13,885	1,000	8,300	9,000
5007 Other Professional Services	30,038	75,000	73,461	75,000
6001 Uniforms	1,632	1,750	1,750	1,750
6002 Printing/Reproduction	3,219	5,000	4,935	4,000
6005 Advertising	-	1,000	201	500
6006 Miscellaneous	-	500	250	-
6021 Dangerous Buildings	70,143	132,204	130,018	100,000
<b>Services &amp; Charges Subtotal</b>	<u>170,586</u>	<u>277,990</u>	<u>278,948</u>	<u>243,689</u>
<b>Division Total</b>	<b>\$ 772,007</b>	<b>\$ 936,132</b>	<b>\$ 892,770</b>	<b>\$ 903,586</b>



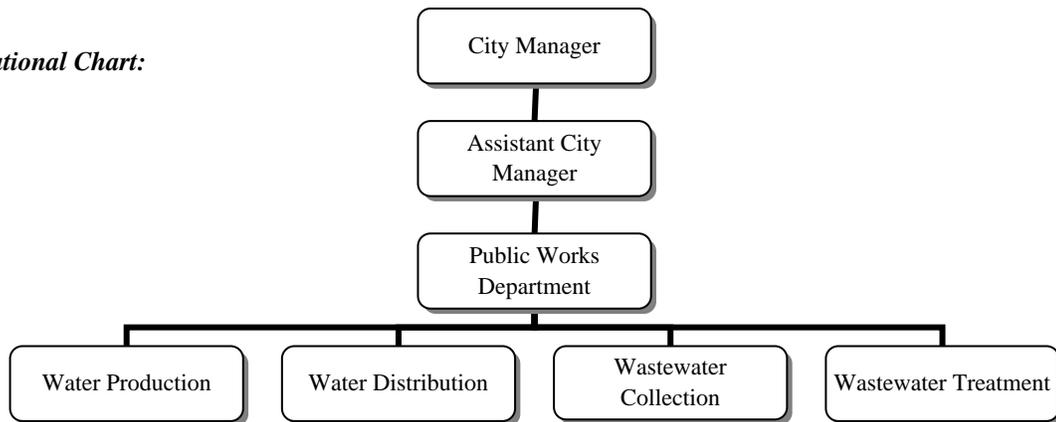
# Utility Fund

## FY 08-09

### 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.

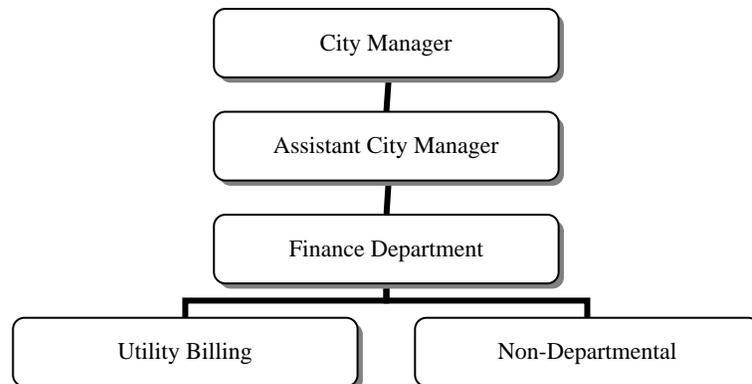
**Organizational Chart:**



### 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**

<b>Working Capital 9/30/07</b>		\$ 1,822,976
Plus Estimated 07-08 Revenues		8,116,696
Less Estimated 07-08 Expenses		7,716,952
<b>Equals Estimated Working Capital 9/30/08</b>		2,222,720
<b>Plus 08-09 Revenues:</b>		
Charges for Services	784,944	
Water Revenue	4,100,000	
Sewer Revenue	3,485,000	
Total Revenues		8,369,944
<b>Equals Total Resources</b>		10,592,664
<b>Less 08-09 Expenses:</b>		
Water Production	510,774	
Water Distribution	832,500	
Wastewater Collection	940,468	
Wastewater Treatment	990,983	
Utility Billing	622,850	
Non Departmental	4,792,279	
Total Expenses		8,689,854
<b>Equals Estimated Working Capital 9/30/09</b>		\$ 1,902,810

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 8,116,696	\$ 8,369,944	
Expenses	7,716,952	8,689,854	
Utilization of Fund Balance*	-	319,910	
Revenues over Expenses	\$ 399,744	\$ -	

*Targeted working capital - 60 to 90 days*

*Estimated working capital - 80 days (123 days without additional capital improvement transfers)*

*Goal: \$2,142,704*

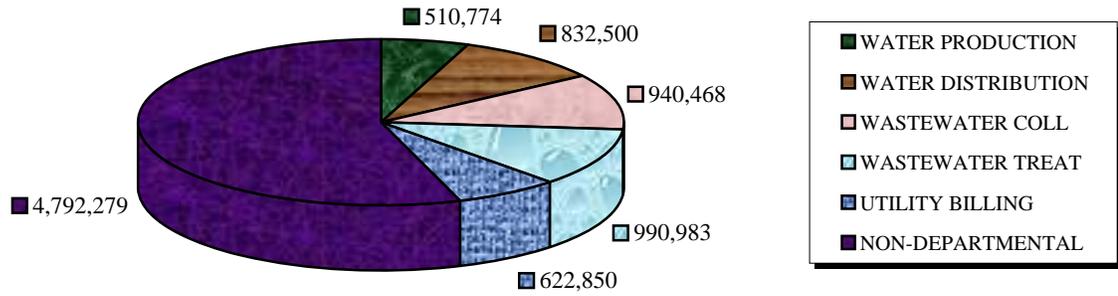
*1 Day = \$23,808*

\*One time transfer for capital projects.

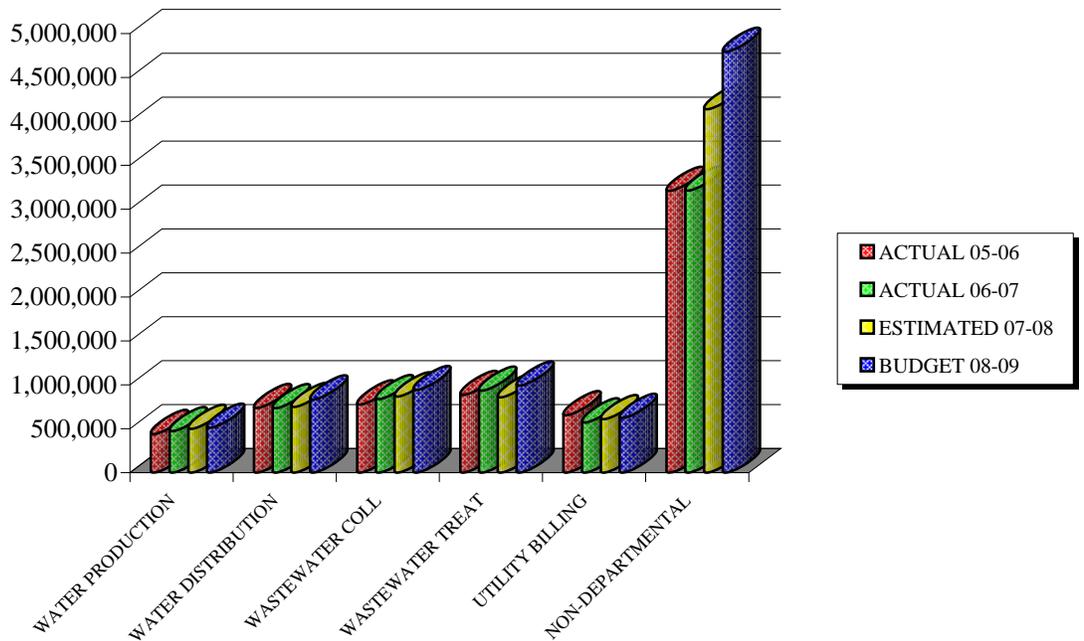
# Utility Fund

## FY 08-09

*Share of Utility Fund Budget:*



*Four Year Comparison by Division:*



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

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
<b>Charges for Services:</b>					
408.01-05	Use of City Equip, Mat, Lab	\$ 150	\$ -	\$ -	\$ -
408.01-16	Service Fees	5,625	5,500	5,700	5,500
Charges for Services Subtotal		<u>5,775</u>	<u>5,500</u>	<u>5,700</u>	<u>5,500</u>
<b>Water Revenue:</b>					
408.05-01	Penalties	254,670	250,000	250,000	275,000
408.05-02	Sales	3,125,548	3,858,433	3,900,000	4,100,000
408.05-03	Taps	80,011	80,000	80,000	80,000
408.05-04	Reconnect Fees	14,625	10,000	31,400	30,000
408.05-05	Meters	4,110	-	19,000	5,000
408.05-06	Temporary Connects	450	500	525	500
408.05-07	New Service/Transfer Fee	14,945	15,000	14,250	15,000
408.05-09	Sales Outside City	127,706	200,000	235,000	240,000
408.05-11	Sales Outside City Admin Fee	66,100	-	122,000	59,000
Water Revenue Subtotal		<u>3,688,165</u>	<u>4,413,933</u>	<u>4,652,175</u>	<u>4,804,500</u>
<b>Wastewater Revenue:</b>					
408.06-01	Sales	2,643,440	3,311,387	3,315,000	3,485,000
408.06-02	Taps	14,990	25,000	14,500	15,000
408.06-03	Inspection Fees	1,300	1,500	1,335	1,400
408.06-04	Industrial Waste Surcharge	12,535	20,000	27,200	30,000
408.06-05	Industrial Waste Permit	2,460	2,500	2,675	2,500
Wastewater Revenue Subtotal		<u>2,674,725</u>	<u>3,360,387</u>	<u>3,360,710</u>	<u>3,533,900</u>
<b>Miscellaneous:</b>					
410.01-00	Miscellaneous Revenue	(30)	-	-	-
410.05-00	Gain (loss) sale of Equip	(1,000)	-	-	-
Miscellaneous Subtotal		<u>(1,030)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Operating Transfers:</b>					
480.01-01	Admin Trans from General Fund	54,524	46,024	46,024	-
Operating Transfers Subtotal		<u>54,524</u>	<u>46,024</u>	<u>46,024</u>	<u>-</u>
<b>Interest:</b>					
483.01-00	Interest Income	90,832	83,900	52,087	26,044
Interest Subtotal		<u>90,832</u>	<u>83,900</u>	<u>52,087</u>	<u>26,044</u>
<b>Total Utility Fund Revenue</b>		<b>\$ 6,512,991</b>	<b>\$ 7,909,744</b>	<b>\$ 8,116,696</b>	<b>\$ 8,369,944</b>

**Utility Fund Revenue Allocation  
Fiscal Year 2008-09 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 5,500	\$ 2,750	\$ 2,750
Water Revenue	4,804,500	4,804,500	-
Wastewater Revenue	3,533,900	-	3,533,900
Interest	26,044	13,022	13,022
		<hr/>	
Total	\$ 8,369,944	\$ 4,820,272	\$ 3,549,672
Percentage	100%	57.6%	42.4%

**Utility Fund Expense Allocation  
Fiscal Year 2008-09 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 510,774	\$ 510,774	\$ -
Water Distribution	832,500	832,500	-
Wastewater Collection	940,468	-	940,468
Wastewater Treatment	990,983	-	990,983
Utility Billing*	622,850	311,425	311,425
Non Departmental**	4,792,279	2,855,057	1,937,222
<b>Total</b>	<b>\$ 8,689,854</b>	<b>\$ 4,509,756</b>	<b>\$ 4,180,098</b>
<b>Percentage</b>	<b>100%</b>	<b>51.90%</b>	<b>48.10%</b>

\*\*Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	\$ 2,553,490	\$ 1,276,745	\$ 1,276,745
LPAWA Water (100% to water)	1,673,331	1,673,331	-
Historical Underutilization	-	-	-
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	63,000	63,000	-
1998 Revenue Bonds (all to sewer)	127,719	-	127,719
AMR (54.56% to Water, 45.44% to Sewer)	336,131	183,393	152,738
2005 Certificates of Obligation	74,326	37,163	37,163
2006 Certificates of Obligation	80,071	14,012	66,058
2007 Certificates of Obligation (all to sewer)	360,626	-	360,626
Debt Service Differential*	(785,174)	(392,587)	(392,587)
<b>Total</b>	<b>\$ 4,792,279</b>	<b>\$ 2,855,057</b>	<b>\$ 1,937,222</b>

\*=50% charged to each service

## Utility Fund FY 08-09

**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:**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>	<b>Percent Change</b>
<b>Water Production</b>	\$ 472,942	\$ 531,780	\$ 497,721	\$ 510,774	-3.95%
<b>Water Distribution</b>	733,432	792,466	748,033	832,500	5.05%
<b>Wastewater Collection</b>	836,700	891,271	866,926	940,468	5.52%
<b>Wastewater Treatment</b>	933,221	1,043,211	857,362	990,983	-5.01%
<b>Utility Billing</b>	571,519	629,563	608,570	622,850	-1.07%
<b>Non-Departmental</b>	3,211,608	4,196,088	4,138,340	4,792,279	14.21%
<b>Department Total</b>	<b>\$ 6,759,423</b>	<b>\$ 8,084,379</b>	<b>\$ 7,716,952</b>	<b>\$ 8,689,854</b>	<b>7.49%</b>

**Department Summary by Expenditure Category:**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>	<b>Percent Change</b>
<b>Personal Services</b>	\$ 2,333,782	\$ 2,592,777	\$ 2,407,795	\$ 2,543,789	-1.89%
<b>Supplies</b>	193,536	198,624	203,808	249,868	25.80%
<b>Services &amp; Charges</b>	4,185,855	5,225,478	5,030,518	5,782,477	10.66%
<b>Capital Outlay</b>	46,250	67,500	74,831	113,720	68.47%
<b>Department Total</b>	<b>\$ 6,759,423</b>	<b>\$ 8,084,379</b>	<b>\$ 7,716,952</b>	<b>\$ 8,689,854</b>	<b>7.49%</b>



**Utility Fund  
FY 08-09**

**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 2006-07	Estimated 2007-08	Proposed 2008-09
Gallons Ground Water Used	142.51	134.00	136.00
Gallons Surface Water Used	1,254.68	1,347.00	1,365.00
(amounts expressed in millions)			

**Utility Fund**  
**FY 08-09**

**Water Production Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 264,809	\$ 294,305	\$ 273,023	\$ 273,306	-7.14%
<i>Supplies</i>	17,306	15,919	16,815	22,422	40.85%
<i>Services &amp; Charges</i>	190,827	221,556	207,883	215,046	-2.94%
<b>Division Total</b>	<b>\$ 472,942</b>	<b>\$ 531,780</b>	<b>\$ 497,721</b>	<b>\$ 510,774</b>	<b>-3.95%</b>

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

Personnel Position Roster

	Approved 2006-07	Approved 2007-08	Approved 2008-09
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
<b>Total</b>	<b>4.250</b>	<b>4.250</b>	<b>4.250</b>

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

**002-7084-533**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 172,232	\$ 195,444	\$ 176,772	\$ 182,234
1020 Overtime	18,904	16,000	18,000	16,000
1030 Certification	1,528	1,664	935	1,248
1035 Longevity	2,498	1,892	2,212	2,320
1042 Car Allowance	637	638	638	638
1060 FICA	14,284	15,859	14,901	14,880
1065 Retirement	25,276	29,515	26,319	28,863
1080 Insurance - Medical	29,325	33,120	33,120	27,015
1081 Insurance - Life	125	173	126	108
<b>Personal Services Subtotal</b>	<u>264,809</u>	<u>294,305</u>	<u>273,023</u>	<u>273,306</u>
<b>Supplies:</b>				
2001 Office Supplies	64	100	66	100
2002 Postage	168	100	100	100
2003 Protective Clothing	3	100	58	100
2004 Gas and Oil	12,666	10,969	12,444	16,472
2005 Minor Tools	374	150	126	150
2007 Chemical	1,931	3,000	2,772	3,000
2015 Other Supplies	1,200	1,300	1,073	1,200
2050 Safety	120	200	176	200
2090 Machinery/Tools/Equipment	780	-	-	1,100
<b>Supplies Subtotal</b>	<u>17,306</u>	<u>15,919</u>	<u>16,815</u>	<u>22,422</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	56	112	112	120
3020 Training/Seminars	749	1,375	1,368	1,375
4002 Machinery/Tools/Equipment	14,763	10,000	8,000	8,000
4003 Radios and Base Stations	-	200	-	100
4011 Building Maintenance	19	300	284	300
4012 Water Lines	63	-	-	-
4020 Motor Pool Lease Fees	4,332	4,860	4,860	4,297
4030 VM: Fleet Maintenance	13,324	15,265	15,265	15,113
5007 Other Professional Services	4,060	3,420	3,412	5,470
6001 Uniforms	822	1,000	841	1,000
6002 Printing/Reproduction	113	100	75	100
6013 TCEQ Requirements	13,878	16,168	12,940	15,960
7001 Electrical	137,709	167,768	159,816	162,223
7003 Telephone	939	988	910	988
<b>Services &amp; Charges Subtotal</b>	<u>190,827</u>	<u>221,556</u>	<u>207,883</u>	<u>215,046</u>
<b>Division Total</b>	<b>\$ 472,942</b>	<b>\$ 531,780</b>	<b>\$ 497,721</b>	<b>\$ 510,774</b>



# Utility Fund

## FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
Number of leaks repaired	467	448	400
Linear feet of lines replaced	1,410	2,980	3,500

**Utility Fund  
FY 08-09**

**Water Distribution Division**

*Expenditure Summary*

	<i>Actual 2006-07</i>	<i>Budget 2007-08</i>	<i>Estimated 2007-08</i>	<i>Adopted 2008-09</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 601,155	\$ 649,258	\$ 603,955	\$ 667,504	2.81%
<i>Supplies</i>	22,818	20,152	25,684	35,871	78.00%
<i>Services &amp; Charges</i>	109,517	120,056	115,394	112,125	-6.61%
<i>Capital Outlay</i>	(58)	3,000	3,000	17,000	466.67%
<b>Division Total</b>	<b>\$ 733,432</b>	<b>\$ 792,466</b>	<b>\$ 748,033</b>	<b>\$ 832,500</b>	<b>5.05%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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
<b>Total</b>	<b>11.750</b>	<b>11.750</b>	<b>11.750</b>

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

**002-7085-533**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 391,380	\$ 425,509	\$ 378,038	\$ 448,579
1020 Overtime	31,504	25,000	28,500	30,000
1030 Certification	4,468	4,576	4,368	4,992
1035 Longevity	4,840	5,276	5,206	6,124
1042 Car Allowance	637	638	664	638
1060 FICA	31,331	33,681	33,593	34,549
1065 Retirement	55,615	62,621	61,626	67,597
1080 Insurance - Medical	81,075	91,568	91,568	74,689
1081 Insurance - Life	305	389	392	336
<b>Personal Services Subtotal</b>	<b>601,155</b>	<b>649,258</b>	<b>603,955</b>	<b>667,504</b>
<b>Supplies:</b>				
2001 Office Supplies	207	150	150	150
2003 Protective Clothing	216	150	279	150
2004 Gas and Oil	17,727	18,152	23,670	26,011
2005 Minor Tools	389	350	415	400
2015 Other Supplies	1,416	1,200	1,023	1,200
2050 Safety	-	150	147	150
2090 Machinery/Tools/Equipment	2,863	-	-	7,810
<b>Supplies Subtotal</b>	<b>22,818</b>	<b>20,152</b>	<b>25,684</b>	<b>35,871</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	277	333	318	345
3020 Training/Seminars	1,447	2,250	2,158	3,380
4002 Machinery/Tools/Equipment	990	800	879	800
4003 Radios and Base Stations	167	-	-	100
4005 Meters	-	300	275	300
4007 Fire Hydrants	6,115	7,500	8,876	7,500
4012 Water Line Maintenance	34,863	30,000	29,555	30,000
4015 Paving	-	10,000	5,000	5,000
4020 Motor Pool Lease Fees	13,692	16,824	16,826	14,729
4030 VM: Fleet Maintenance	38,796	37,481	37,481	37,623
4060 Computer Lease Fees	1,360	2,310	2,310	1,884
4065 Computer Maintenance Fees	6,944	7,391	7,391	5,446
5007 Other Professional Services	315	315	315	315
6001 Uniforms	2,653	2,504	2,415	3,003
6002 Printing/Reproduction	222	200	180	200
7003 Telephone	1,676	1,848	1,415	1,500
<b>Services &amp; Charges Subtotal</b>	<b>109,517</b>	<b>120,056</b>	<b>115,394</b>	<b>112,125</b>

Continued

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

**002-7085-533**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Capital Outlay:</b>				
8014 Water Line Replacement	(58)	-	-	-
8021 Machinery/Tools/Equipment	-	-	-	8,000
8028 Fire Hydrants	-	3,000	3,000	9,000
<b>Capital Outlay Subtotal</b>	<u>(58)</u>	<u>3,000</u>	<u>3,000</u>	<u>17,000</u>
 <b>Division Total</b>	 <b>\$ 733,432</b>	 <b>\$ 792,466</b>	 <b>\$ 748,033</b>	 <b>\$ 832,500</b>

## Utility Fund FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
Ft of line Smoke-Tested	176,764	105,607	100,000
Number of Manholes Repaired v ft	426	412	600
Ft of line Televised	2,453	3,700	8,000
Number of Point Repairs Made	49	75	60
Number of Reportable Overflows	8	2	1
Ft of sewer line slip lined	405	2,776	3,000

**Utility Fund  
FY 08-09**

**Wastewater Collection Division**

*Expenditure Summary*

	<i>Actual 2006-07</i>	<i>Budget 2007-08</i>	<i>Estimated 2007-08</i>	<i>Adopted 2008-09</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 542,031	\$ 624,625	\$ 583,055	\$ 621,987	-0.42%
<i>Supplies</i>	29,464	25,601	27,880	41,202	60.94%
<i>Services &amp; Charges</i>	265,635	236,545	253,450	249,559	5.50%
<i>Capital Outlay</i>	(430)	4,500	2,541	27,720	516.00%
<b>Division Total</b>	<b>\$ 836,700</b>	<b>\$ 891,271</b>	<b>\$ 866,926</b>	<b>\$ 940,468</b>	<b>5.52%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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
<b>Total</b>	<b>10.750</b>	<b>10.750</b>	<b>10.750</b>

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

**002-7086-532**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Personal Services</b>				
1010 Regular Earnings	\$ 338,341	\$ 403,298	\$ 370,477	\$ 416,670
1020 Overtime	40,701	30,000	35,443	30,000
1030 Certification	3,363	4,576	2,623	3,744
1035 Longevity	4,128	5,028	3,390	3,812
1042 Car Allowance	637	638	609	638
1060 FICA	29,062	33,824	31,182	33,511
1065 Retirement	51,341	63,097	55,243	65,011
1080 Insurance - Medical	74,175	83,775	83,775	68,333
1081 Insurance - Life	283	389	313	268
<b>Personal Services Subtotal</b>	<u>542,031</u>	<u>624,625</u>	<u>583,055</u>	<u>621,987</u>
<b>Supplies:</b>				
2001 Office Supplies	170	150	142	150
2003 Protective Clothing	500	350	364	500
2004 Gas and Oil	23,910	23,201	25,605	32,357
2005 Minor Tools	485	450	445	450
2015 Other Supplies	894	1,000	955	1,000
2050 Safety	169	200	175	200
2090 Machinery/Tools/Equipment	3,336	250	194	6,545
<b>Supplies Subtotal</b>	<u>29,464</u>	<u>25,601</u>	<u>27,880</u>	<u>41,202</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	333	333	305	345
3020 Training/Seminars	1,242	1,910	2,375	2,450
4002 Machinery/Tools/Equipment	3,364	6,000	5,890	6,000
4003 Radios and Base Stations	-	100	85	100
4013 Sewer Line Maintenance	26,167	20,000	16,236	20,000
4017 Sewer Plant/Lift Stations	39,816	20,000	23,204	20,000
4020 Motor Pool Lease Fees	29,052	37,234	37,234	36,546
4030 VM: Fleet Maintenance	63,343	67,651	67,651	68,278
4060 Computer Lease Fees	940	1,540	1,540	1,256
4065 Computer Maintenance Fees	4,960	5,280	5,280	3,890
5007 Other Professional Services	385	420	391	444
6001 Uniforms	2,431	3,000	2,530	2,900
6002 Printing/Reproduction	272	250	180	250
7001 Electrical	91,600	70,679	88,476	85,000
7003 Telephone	1,495	1,848	1,774	1,800
7004 Water	235	300	299	300
<b>Services &amp; Charges Subtotal</b>	<u>265,635</u>	<u>236,545</u>	<u>253,450</u>	<u>249,559</u>

Continued

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

**002-7086-532**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Capital Outlay:</b>				
8013 Sewer Taps	(430)	4,500	2,541	3,000
8021 Machinery/Tools/Equipment	-	-	-	24,720
<b>Capital Outlay Subtotal</b>	<u>(430)</u>	<u>4,500</u>	<u>2,541</u>	<u>27,720</u>
 <b>Division Total</b>	 <b>\$ 836,700</b>	 <b>\$ 891,271</b>	 <b>\$ 866,926</b>	 <b>\$ 940,468</b>

**Utility Fund**  
**FY 08-09**

**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 2006-07	Estimated 2007-08	Proposed 2008-09
Gallons Treated	1,441.98	1,362.70	1,404.26
(Amounts expressed in millions)			

**Utility Fund  
FY 08-09**

**Wastewater Treatment Division**

*Expenditure Summary*

	<i>Actual 2006-07</i>	<i>Budget 2007-08</i>	<i>Estimated 2007-08</i>	<i>Adopted 2008-09</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 417,937	\$ 455,282	\$ 398,505	\$ 432,342	-5.04%
<i>Supplies</i>	68,266	64,582	67,681	74,473	15.32%
<i>Services &amp; Charges</i>	447,018	523,347	391,176	478,168	-8.63%
<i>Capital Outlay</i>	-	-	-	6,000	-
<b>Division Total</b>	<b>\$ 933,221</b>	<b>\$1,043,211</b>	<b>\$ 857,362</b>	<b>\$ 990,983</b>	<b>-5.01%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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
Utility Groundskeeper	0.500	0.500	0.500
<b>Total</b>	<b>9.250</b>	<b>9.250</b>	<b>9.250</b>

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

**002-7087-532**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 273,859	\$ 291,039	\$ 242,622	\$ 274,832
1020 Overtime	14,635	12,100	13,419	12,100
1030 Certification	4,012	4,576	2,912	3,328
1035 Longevity	2,110	1,336	3,222	2,784
1042 Car Allowance	638	638	664	638
1060 FICA	21,365	25,880	22,685	27,353
1065 Retirement	37,282	47,311	40,637	52,287
1080 Insurance - Medical	63,825	72,085	72,085	58,798
1081 Insurance - Life	211	317	259	222
<b>Personal Services Subtotal</b>	<b>417,937</b>	<b>455,282</b>	<b>398,505</b>	<b>432,342</b>
<b>Supplies:</b>				
2001 Office Supplies	473	400	411	450
2002 Postage	227	175	168	200
2003 Protective Clothing	159	150	148	150
2004 Gas and Oil	10,159	8,816	12,924	13,508
2005 Minor Tools	424	300	281	300
2006 Cleaning	201	175	156	175
2007 Chemical	48,830	48,716	47,871	52,640
2015 Other Supplies	4,569	5,000	4,884	5,000
2050 Safety	227	150	150	150
2090 Machinery/Tools/Equipment	2,997	-	-	1,900
2091 Office Furniture/Equipment	-	700	688	-
<b>Supplies Subtotal</b>	<b>68,266</b>	<b>64,582</b>	<b>67,681</b>	<b>74,473</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	219	322	273	368
3020 Training/Seminars	2,514	4,780	4,000	3,500
4002 Machinery/Tools/Equipment	22,933	25,000	28,500	30,000
4003 Radios and Base Stations	-	-	-	100
4006 Heating and A/C Equipment	838	1,200	800	1,000
4011 Building Maintenance	572	500	500	11,600
4019 Rental of Equipment	132	-	-	-
4020 Motor Pool Lease Fees	14,208	12,951	12,951	14,891
4030 VM: Fleet Maintenance	17,706	16,604	16,604	16,507
4060 Computer Lease Fees	940	2,310	2,310	1,884
4065 Computer Maintenance Fees	4,960	7,391	7,391	5,446
5007 Other Professional Services	5,229	8,140	7,435	8,675

Continued

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

**002-7087-532**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
6001 Uniforms	2,176	2,180	2,140	2,578
6002 Printing/Reproduction	69	150	100	150
6005 Advertising	100	-	-	-
6009 Landfill Charges	28,479	24,792	28,404	32,802
6013 TCEQ Requirements	45,337	56,112	60,157	51,477
7001 Electrical	298,000	358,215	216,440	294,122
7003 Telephone	1,126	1,200	1,151	1,068
7004 Water	1,480	1,500	2,020	2,000
<b>Services &amp; Charges Subtotal</b>	<u>447,018</u>	<u>523,347</u>	<u>391,176</u>	<u>478,168</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	-	-	6,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
<b>Division Total</b>	<b>\$ 933,221</b>	<b>\$ 1,043,211</b>	<b>\$ 857,362</b>	<b>\$ 990,983</b>

## Utility Fund FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**Utility Billing Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 452,237	\$ 471,748	\$ 465,207	\$ 471,592	-0.03%
<i>Supplies</i>	55,682	72,370	65,748	75,900	4.88%
<i>Services &amp; Charges</i>	63,600	85,445	77,615	75,358	-11.81%
<b>Division Total</b>	<b>\$ 571,519</b>	<b>\$ 629,563</b>	<b>\$ 608,570</b>	<b>\$ 622,850</b>	<b>-1.07%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Director of Finance	0.50	0.5	0.5
Utility Billing Supervisor	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Utility Billing Assistant	2.0	2.0	2.0
Customer Service Clerk	2.0	2.0	2.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	1.0	1.0	1.0
<b>Total</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>

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

**002-6147-515**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 301,709	\$ 319,127	\$ 311,272	\$ 327,571
1020 Overtime	13,437	12,000	16,776	12,000
1035 Longevity	2,794	2,928	3,110	3,264
1060 FICA	23,657	24,951	24,096	25,341
1065 Retirement	41,338	46,112	43,253	49,078
1080 Insurance - Medical	69,000	66,241	66,241	54,030
1081 Insurance - Life	302	389	459	308
<b>Personal Services Subtotal</b>	<u>452,237</u>	<u>471,748</u>	<u>465,207</u>	<u>471,592</u>
<b>Supplies:</b>				
2001 Office Supplies	2,284	2,800	1,273	2,300
2002 Postage	40,758	57,000	51,867	58,000
2003 Protective Clothing	8	350	100	-
2004 Gas and Oil	8,323	7,500	9,300	10,800
2005 Minor Tools	203	500	185	500
2007 Chemicals	-	100	38	-
2008 Educational	187	200	-	780
2015 Other Supplies	1,401	1,500	1,050	1,500
2018 Computer Supplies	2,429	2,000	1,700	1,500
2090 Machinery/Tools/Equipment	-	300	160	300
2093 Computer Equipment	89	120	75	220
<b>Supplies Subtotal</b>	<u>55,682</u>	<u>72,370</u>	<u>65,748</u>	<u>75,900</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	96	450	100	265
3020 Training/Seminars	2,881	7,075	7,000	6,000
4001 Office Equipment	1,693	1,850	1,850	1,700
4002 Machinery/Tools/Equipment	683	1,000	360	600
4003 Radios and Base Stations	367	500	185	350
4005 Meters	4,219	12,000	10,000	12,000
4019 Rental of Equipment	53	200	-	-
4020 Motor Pool Lease Fees	1,548	1,392	1,392	1,065
4022 Rent: Building/Land	1,000	-	-	-
4030 VM: Fleet Maintenance	4,524	9,550	9,550	9,647
4060 Computer Lease Fees	9,634	12,004	12,004	11,638
4065 Computer Maintenance Fees	20,833	22,174	22,174	17,893
5005 Personnel Services	-	3,000	-	-
5007 Other Professional Services	408	750	350	500
6001 Uniforms	469	500	450	500

Continued

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

**002-6147-515**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges (cont'd):</b>				
6002 Printing/Reproduction	12,352	12,800	12,000	13,000
6005 Advertising	-	200	200	200
6010 Janitorial	1,850	-	-	-
7001 Electrical	785	-	-	-
7002 Natural Gas	205	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>63,600</u>	<u>85,445</u>	<u>77,615</u>	<u>75,358</u>
<b>Division Total</b>	<b>\$ 571,519</b>	<b>\$ 629,563</b>	<b>\$ 608,570</b>	<b>\$ 622,850</b>

**Utility Fund**  
**FY 08-09**

**Non Departmental Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 55,612	\$ 97,559	\$ 84,050	\$ 77,058	-21.01%
<i>Services &amp; Charges</i>	3,109,258	4,038,529	3,985,000	4,652,221	15.20%
<i>Capital Outlay</i>	46,738	60,000	69,290	63,000	5.00%
<b>Division Total</b>	<u>\$3,211,608</u>	<u>\$4,196,088</u>	<u>\$4,138,340</u>	<u>\$4,792,279</u>	14.21%

*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**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1012 Sick Buy Back	\$ -	\$ 10,478	\$ 12,659	\$ 15,763
1055 Termination Pay (S/V)	6,413	25,000	11,500	10,000
1060 FICA	496	2,715	1,848	2,353
1065 Retirement	853	4,815	3,492	4,446
1080 Medical Insurance	47,850	54,551	54,551	44,496
<b>Personal Services Subtotal</b>	<u>55,612</u>	<u>97,559</u>	<u>84,050</u>	<u>77,058</u>
<b>Services &amp; Charges:</b>				
4001 Office Equipment	40,710	32,000	25,397	26,000
4011 Building	520	480	480	480
6006 Miscellaneous	8,629	7,500	8,603	8,605
6010 Janitorial Services	957	1,044	1,200	1,200
6091 Bad Debt Expense	61,302	38,000	50,000	46,000
7001 Electrical	39,199	36,034	36,975	37,000
7004 Water	1,672,838	1,659,617	1,654,526	1,632,927
7006 Contract Sewer	9,038	8,760	8,600	8,760
9001 Admin Trans to Fund 001	362,396	370,000	370,000	400,000
9003 Admin Trans to Fund 003	400,000	400,000	863,850	-
9004 Admin Trans to Fund 004	135,668	586,705	586,705	154,397
9014 Admin Trans to Fund 014	78,001	78,664	78,664	58,245
9015 Admin Trans to Fund 015	-	-	-	1,873,902
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9037 Transfer for Debt Service	-	463,850	-	79,705
9050 Contingency	-	55,875	-	25,000
<b>Services &amp; Charges</b>	<u>3,109,258</u>	<u>4,038,529</u>	<u>3,985,000</u>	<u>4,652,221</u>
<b>Capital Outlay:</b>				
8012 Water Taps	12,040	10,000	9,820	13,000
8026 Meters and Boxes	34,698	50,000	59,470	50,000
<b>Capital Outlay Subtotal</b>	<u>46,738</u>	<u>60,000</u>	<u>69,290</u>	<u>63,000</u>
<b>Division Total</b>	<b>\$ 3,211,608</b>	<b>\$ 4,196,088</b>	<b>\$ 4,138,340</b>	<b>\$ 4,792,279</b>

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

## Enterprise Funds FY 08-09

**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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
<b>Sylvan Beach Pavilion</b>	\$ 206,820	\$ 238,072	\$ 218,809	\$ 217,690	-8.56%
<b>Airport Operating</b>	15,980	23,396	19,985	23,483	0.37%
<b>La Porte Area Water Authority</b>	781,390	1,567,760	1,314,032	1,005,288	-35.88%
<b>Golf Course Club House</b>	431,653	463,355	459,091	467,901	0.98%
<b>Golf Course Maintenance</b>	761,651	854,869	854,324	856,925	0.24%
<b>Total</b>	<b>\$ 2,197,494</b>	<b>\$ 3,147,452</b>	<b>\$ 2,866,241</b>	<b>\$ 2,571,287</b>	<b>-18.31%</b>

**Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
<b>Personal Services</b>	\$ 949,768	\$ 1,029,352	\$ 1,018,723	\$ 1,031,829	0.24%
<b>Supplies</b>	175,994	201,815	211,525	217,130	7.59%
<b>Services &amp; Charges</b>	1,071,732	1,311,285	1,044,433	1,308,278	-0.23%
<b>Capital Outlay</b>	-	605,000	591,560	14,050	-97.68%
<b>Total</b>	<b>\$ 2,197,494</b>	<b>\$ 3,147,452</b>	<b>\$ 2,866,241</b>	<b>\$ 2,571,287</b>	<b>-18.31%</b>



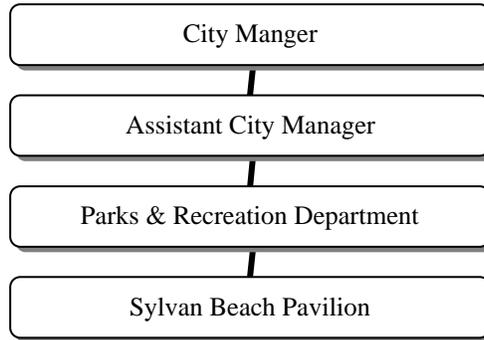
# Sylvan Beach Fund

## FY 08-09

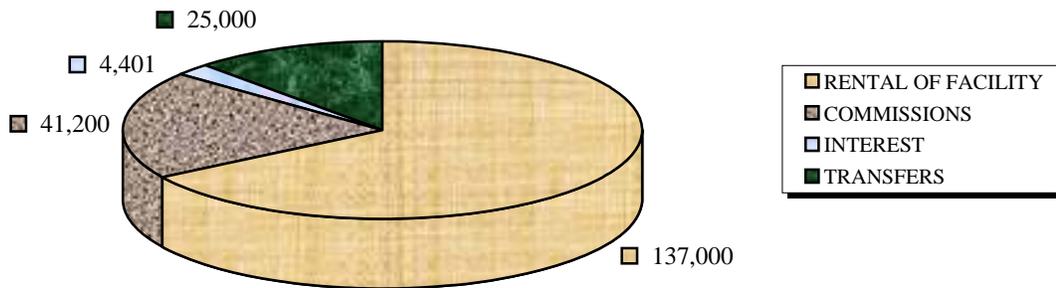
**Mission Statement:**

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

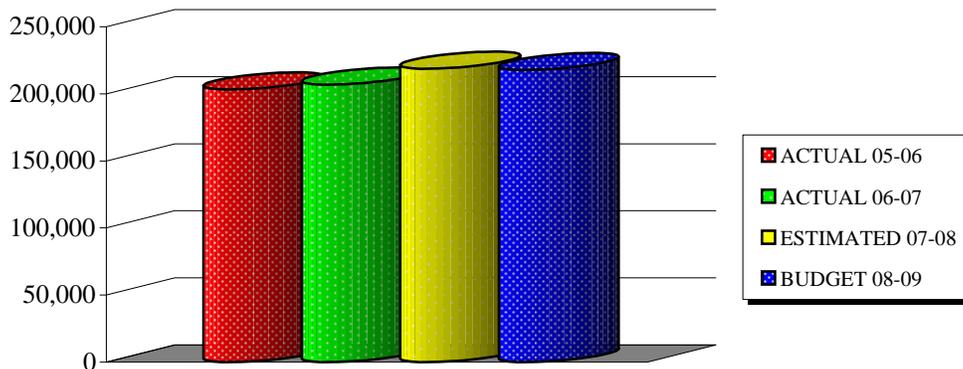
**Organizational Chart:**



**2008-09 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b><i>Working Capital 9/30/07</i></b>	\$	163,811
Plus Estimated 07-08 Revenues		254,417
Less Estimated 07-08 Expenses		218,809
Less Estimated 07-08 CIP Commitments and Expenses - Exterior Repairs (Steel)		80,845
<b><i>Equals Estimated Working Capital 9/30/08</i></b>		<b>118,574</b>
<b>Plus 08-09 Revenues:</b>		
Charges for Services	178,200	
Transfer from Hotel/Motel Fund	25,000	
Interest	4,401	
Total Revenues		207,601
<b><i>Equals Total Resources</i></b>		<b>326,175</b>
<b>Less 08-09 Expenses:</b>		
Sylvan Beach Pavilion	217,690	
Total Expenses		217,690
<b><i>Equals Estimated Working Capital 9/30/09</i></b>	\$	<b>108,485</b>

	Estimated 2007-08		Projected 2008-09
Revenues	\$ 254,417	\$	207,601
Expenses & Commitments	299,654		217,690
Revenues over Expenses	\$ (45,237)	\$	(10,089)

*Targeted working capital - 60 to 90 days*  
*Estimated working capital - 182 days*  
**Goal: \$53,677**  
**1 Day = \$596**

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

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
408.01-00	Misc Charges for Services	\$ (8,123)	\$ -	\$ -	\$ -
408.01-10	Rental of Facility	155,209	136,980	136,178	137,000
408.02-20	Concession Commissions	10,136	12,000	8,363	8,500
408.02-21	Caterer Commissions	22,394	17,200	23,485	24,000
410.01-00	Miscellaneous Revenue	9,675	7,200	8,675	8,700
Charges for Services Subtotal		<u>189,291</u>	<u>173,380</u>	<u>176,701</u>	<u>178,200</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	3,537	3,914	3,914	-
480.01-26	Transfer from Hotel/Motel Fund	25,000	65,000	65,000	25,000
Administrative Transfers Subtotal		<u>28,537</u>	<u>68,914</u>	<u>68,914</u>	<u>25,000</u>
Interest:					
483.01-00	Interest Income	12,779	11,900	8,802	4,401
Interest Subtotal		<u>12,779</u>	<u>11,900</u>	<u>8,802</u>	<u>4,401</u>
Total Sylvan Beach Revenue		\$ 230,607	\$ 254,194	\$ 254,417	\$ 207,601



## Sylvan Beach Fund FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
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 08-09**

**Sylvan Beach Pavilion Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 149,363	\$ 156,781	\$ 151,332	\$ 151,891	-3.12%
<i>Supplies</i>	5,036	5,700	6,027	5,300	-7.02%
<i>Services &amp; Charges</i>	52,421	75,591	61,450	60,499	-19.97%
<b>Division Total</b>	<b>\$ 206,820</b>	<b>\$ 238,072</b>	<b>\$ 218,809</b>	<b>\$ 217,690</b>	<b>-8.56%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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
<b>Total</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>

**City of La Porte**  
**Sylvan Beach Pavilion**  
**Detail of Expenditures**

**008-8083-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 94,147	\$ 100,563	\$ 96,891	\$ 99,981
1020 Overtime	7,782	4,500	4,000	4,500
1035 Longevity	835	1,008	792	952
1060 FICA	7,626	7,638	7,412	7,771
1065 Retirement	13,360	14,131	13,323	15,100
1080 Insurance - Medical	25,530	28,834	28,834	23,519
1081 Insurance - Life	83	107	80	68
<b>Personal Services Subtotal</b>	<b>149,363</b>	<b>156,781</b>	<b>151,332</b>	<b>151,891</b>
<b>Supplies:</b>				
2001 Office Supplies	106	100	94	100
2002 Postage	203	300	400	400
2003 Protective Clothing	97	100	97	100
2005 Minor Tools	69	100	65	100
2006 Cleaning	3,793	3,000	2,750	3,000
2015 Other Supplies	668	2,000	1,650	1,500
2018 Computer Supplies	100	100	96	100
2090 Machinery/Tools/Equipment	-	-	875	-
<b>Supplies Subtotal</b>	<b>5,036</b>	<b>5,700</b>	<b>6,027</b>	<b>5,300</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	100	100	100	100
3020 Training/Seminars	-	250	125	250
4002 Machinery/Tools/Equipment	263	700	-	500
4006 Heating and A/C Equipment	1,757	7,000	3,500	3,500
4008 Pumps/Motors	-	500	-	500
4011 Building Maintenance	1,376	5,000	1,750	2,500
4018 Park Grounds	78	200	109	200
4019 Rental of Equipment	-	120	1,200	120
4060 Computer Lease Fees	520	770	770	628
4065 Computer Maintenance Fees	2,976	3,168	3,168	2,334
5007 Other Professional Services	1,080	1,000	1,120	1,000
6002 Printing/Reproduction	-	500	489	-
6005 Advertising	-	150	-	150
6041 Special Events	-	1,250	1,250	-
7001 Electrical	39,022	47,214	40,000	42,000
7004 Water	1,611	4,000	4,200	4,000
9014 Admin Trans to Fund 014	3,638	3,669	3,669	2,717
<b>Services &amp; Charges Subtotal</b>	<b>52,421</b>	<b>75,591</b>	<b>61,450</b>	<b>60,499</b>
<b>Division Total</b>	<b>\$ 206,820</b>	<b>\$ 238,072</b>	<b>\$ 218,809</b>	<b>\$ 217,690</b>



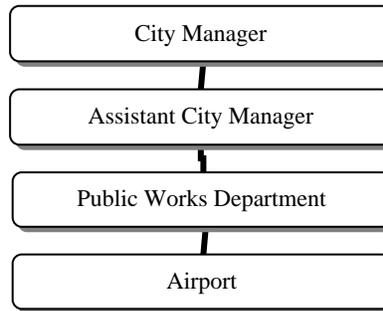
# Airport Fund

## FY 08-09

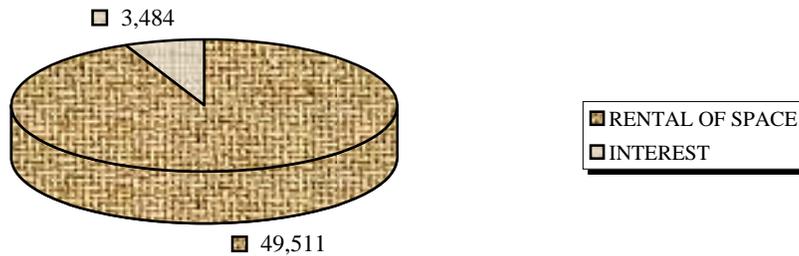
**Mission Statement:**

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.

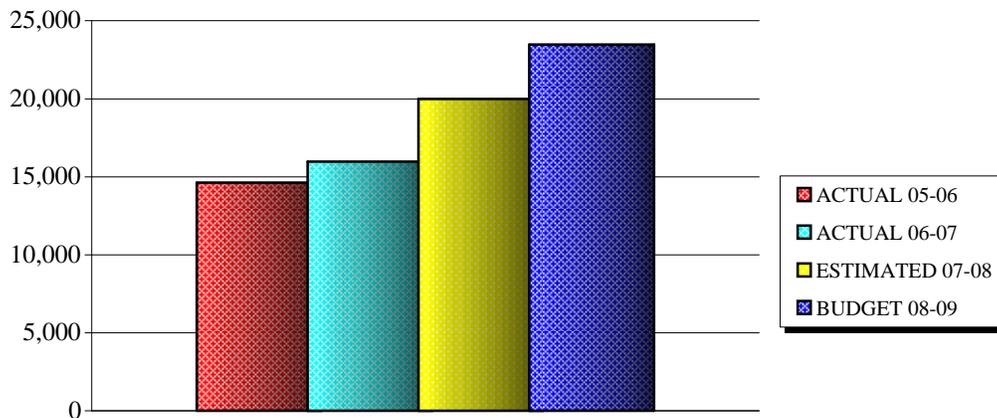
**Organizational Chart:**



**2008-09 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Working Capital 9/30/07</b>	\$	210,211
Plus Estimated 07-08 Revenues		56,138
Less Estimated 07-08 Expenses		19,985
<b>Equals Estimated Working Capital 9/30/08</b>		246,364
<b>Plus 08-09 Revenues:</b>		
Charges for Services		49,511
Interest Income		3,484
Total Revenues		52,995
<b>Equals Total Resources</b>		299,359
<b>Less 08-09 Expenses:</b>		
Airport Operations		23,483
Total Expenses		23,483
<b>Equals Estimated Working Capital 9/30/09</b>	\$	275,876

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 56,138	\$ 52,995	
Expenses & Commitments	19,985	23,483	
Revenues over Expenses	\$ 36,153	\$ 29,512	

*Targeted working capital - 60 to 90 days*

*Estimated working capital - 4,288 days*

*Goal: \$5,790*

*1 Day = \$64*

**City of La Porte**  
**Airport (010)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
408.01-31	Rental of Space	\$ 41,859	\$ 39,806	\$ 49,171	\$ 49,511
Charges for Services Subtotal		<u>41,859</u>	<u>39,806</u>	<u>49,171</u>	<u>49,511</u>
Miscellaneous:					
410.00-00	Miscellaneous	500	-	-	-
Miscellaneous Subtotal		<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	14,220	16,100	6,967	3,484
Interest Subtotal		<u>14,220</u>	<u>16,100</u>	<u>6,967</u>	<u>3,484</u>
Total Airport Fund Revenue		\$ 56,579	\$ 55,906	\$ 56,138	\$ 52,995



## Airport Fund FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
Compliance with FBO Standards			
Acquisition of Grant Funds, if available			

**Airport Fund**  
**FY 08-09**

**Airport Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	\$ 15,980	\$ 23,396	\$ 19,985	\$ 23,483	0.37%
<b>Division Total</b>	<b>\$ 15,980</b>	<b>\$ 23,396</b>	<b>\$ 19,985</b>	<b>\$ 23,483</b>	<b>0.37%</b>

*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**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	\$ 1,978	\$ 4,000	\$ 3,500	\$ 4,000
4003 Radios and Base Stations	2,100	2,100	2,100	2,100
5003 Legal	363	300	2,106	300
6013 TCEQ Requirements	200	200	200	200
7001 Electrical	10,491	10,941	11,224	11,250
9014 Admin Trans to Fund 014	848	855	855	633
9050 Contingency	-	5,000	-	5,000
<b>Services &amp; Charges Subtotal</b>	15,980	23,396	19,985	23,483
<b>Division Total</b>	<b>\$ 15,980</b>	<b>\$ 23,396</b>	<b>\$ 19,985</b>	<b>\$ 23,483</b>



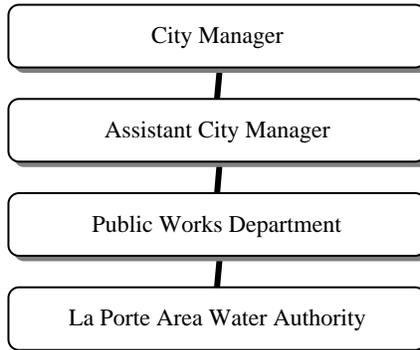
# La Porte Area Water Authority Fund

## FY 08-09

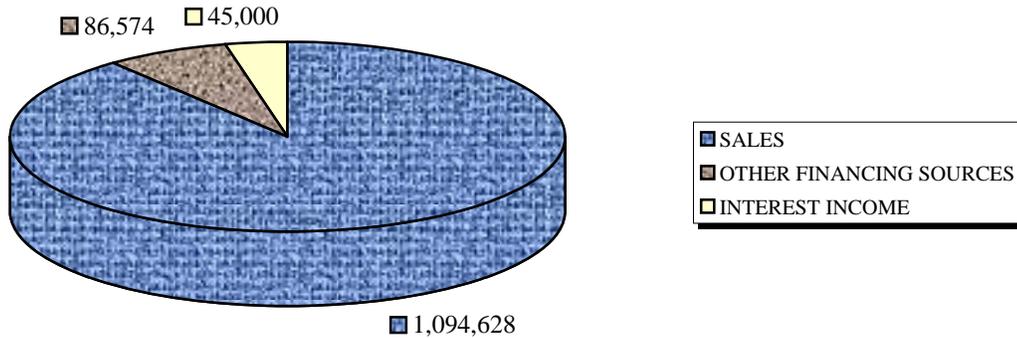
**Mission Statement:**

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.

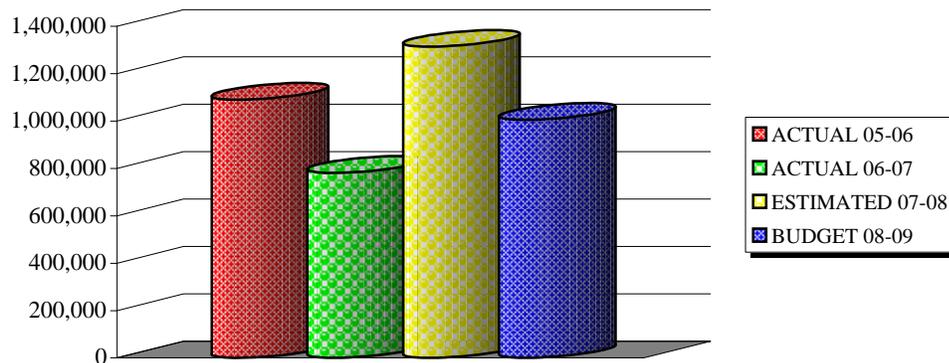
**Organizational Chart:**



**2008-09 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b><i>Working Capital 9/30/07</i></b>		\$ 2,052,833
Plus Estimated 07-08 Revenues		1,238,254
Less Estimated 07-08 Expenses and commitments		1,314,032
SCADA System		150,000
 <b><i>Equals Estimated Working Capital 9/30/08</i></b>		 1,827,055
<b>Plus 08-09 Revenues:</b>		
Water Revenue	1,094,628	
Billing for Capital Reserve	86,574	
Interest	45,000	
Total Revenues		1,226,202
<b><i>Equals Total Resources</i></b>		<b>3,053,257</b>
<b>Less 08-09 Expenses:</b>		
Operations	1,005,288	
Total Expenses		1,005,288
<b><i>Equals Estimated Working Capital 9/30/09</i></b>		<b>\$ 2,047,969</b>

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 1,238,254	\$ 1,226,202	
Expenses	1,464,032	1,005,288	
Revenues over Expenses	\$ (225,778)	\$ 220,914	

***Targeted working capital - 60 to 90 days***  
***Estimated working capital - 744 days***  
***Goal: \$247,879***  
***1 Day = \$2,754***

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

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Water Revenue:					
408.05-02	Sales	\$ 1,035,062	\$ 1,125,234	\$ 1,089,033	\$ 1,094,628
	Water Revenue Subtotal	<u>1,035,062</u>	<u>1,125,234</u>	<u>1,089,033</u>	<u>1,094,628</u>
Other Financing Sources					
482.02-00	Billing for Capital Reserve	86,305	86,574	86,574	86,574
	Other Financing Sources Subtotal	<u>86,305</u>	<u>86,574</u>	<u>86,574</u>	<u>86,574</u>
Interest:					
483.01-00	Interest Income - Operations	110,364	84,038	62,647	45,000
	Interest Subtotal	<u>110,364</u>	<u>84,038</u>	<u>62,647</u>	<u>45,000</u>
Total Water Authority		\$ 1,231,731	\$ 1,295,846	\$ 1,238,254	\$ 1,226,202



## La Porte Area Water Authority Fund FY 08-09

### 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 2006-07	Estimated 2007-08	Proposed 2008-09
La Porte Usage	1,333.75	1,347.00	1,365.00
Morgan's Point Usage	48.21	52.36	66.00
Shoreacres Usage	52.32	50.88	72.00
(amounts expressed in millions)			

**La Porte Area Water Authority Fund**  
**FY 08-09**

**La Porte Area Water Authority Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 215	\$ 300	\$ 170	\$ 11,830	3843.33%
<i>Services &amp; Charges</i>	781,175	967,460	727,302	979,408	1.23%
<i>Capital Outlay</i>	-	600,000	586,560	14,050	-97.66%
<b>Division Total</b>	<b>\$ 781,390</b>	<b>\$1,567,760</b>	<b>\$1,314,032</b>	<b>\$1,005,288</b>	<b>-35.88%</b>

*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**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2001 Office Supplies	\$ 80	\$ 100	\$ 50	\$ 100
2002 Postage	5	100	40	100
2015 Other Supplies	130	100	80	100
2090 Machinery/ Tools & Equip	-	-	-	11,530
<b>Supplies Subtotal</b>	<u>215</u>	<u>300</u>	<u>170</u>	<u>11,830</u>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	2,215	4,000	3,560	4,000
4012 Water Line Maintenance	105	2,500	1,280	2,500
4060 Computer Lease Fees	1,780	3,080	3,080	2,512
4065 Computer Maintenance Fees	8,928	9,503	9,503	7,002
5001 Accounting	6,000	6,000	6,000	6,000
5003 Legal	73	-	-	-
5007 Other Professional Services	1,600	1,550	1,550	1,650
7003 Telephone	189	210	210	210
7004 Water	700,831	864,139	640,641	878,222
9050 Contingency	-	15,000	-	15,000
9014 Admin Trans to Fund 014	2,133	2,151	2,151	1,593
9072 Operator's Agreement	57,321	59,327	59,327	60,719
<b>Services &amp; Charges Subtotal</b>	<u>781,175</u>	<u>967,460</u>	<u>727,302</u>	<u>979,408</u>
<b>Capital Outlay:</b>				
8021 Machinery/ Tools & Equip	-	-	-	14,050
8085 Capital Outlay	-	600,000	586,560	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>600,000</u>	<u>586,560</u>	<u>14,050</u>
<b>Division Total</b>	<b>\$ 781,390</b>	<b>\$ 1,567,760</b>	<b>\$ 1,314,032</b>	<b>\$ 1,005,288</b>



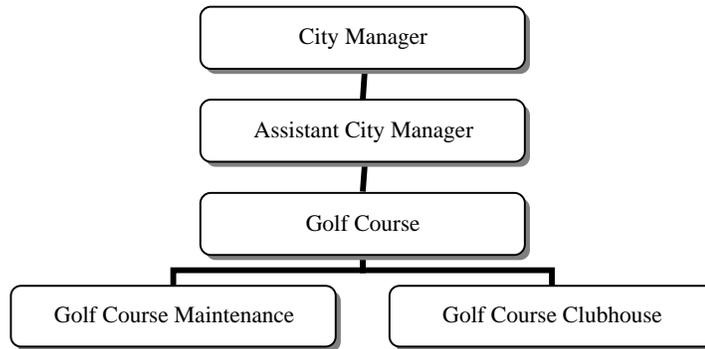
# Golf Course Fund

FY 08-09

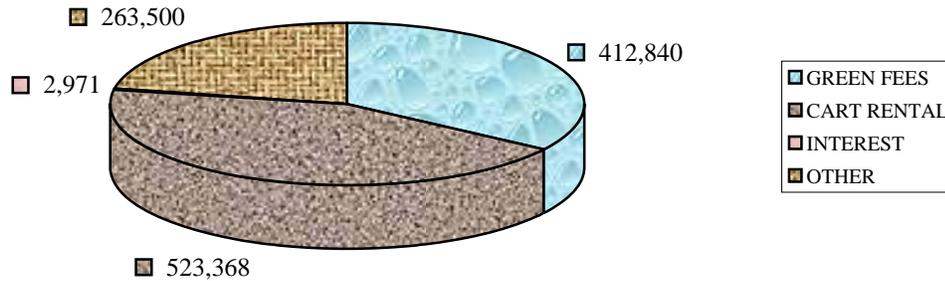
**Mission Statement:**

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.

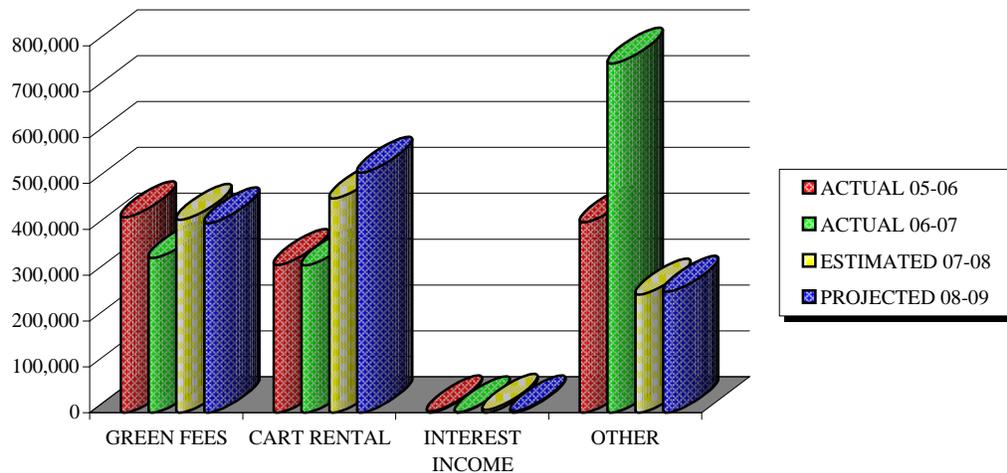
**Organizational Chart:**



**2008-09 Projected Revenues:**



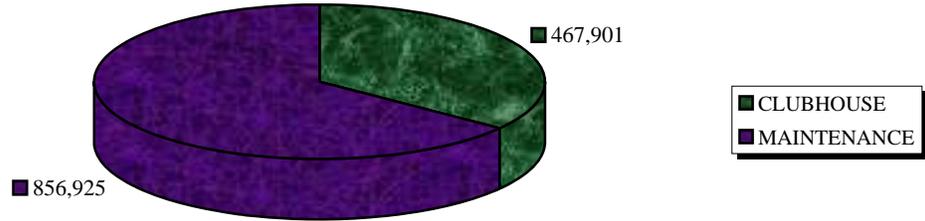
**Four Year Comparison of Revenues:**



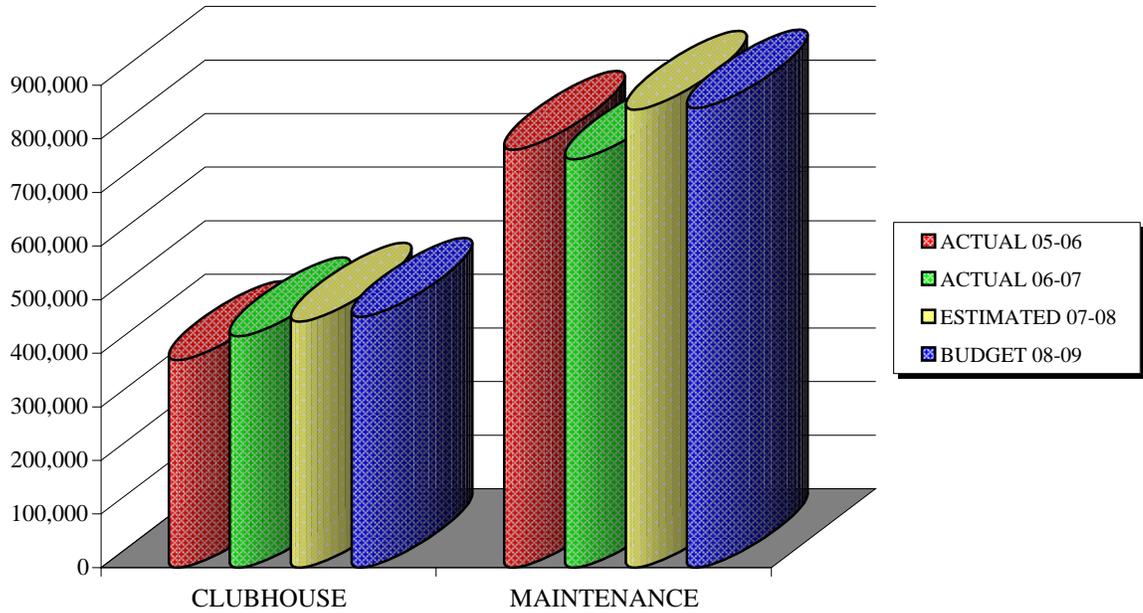
# Golf Course Fund

## FY 08-09

*2008-09 Budgeted Expenses*



*Four Year Comparison of Expenses:*



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

<b>Working Capital 9/30/07</b>		\$ 76,473
Plus Estimated 07-08 Revenues		1,151,095
Less Estimated 07-08 Expenses		1,313,415
<b>Equals Estimated Working Capital 9/30/08</b>		(85,847)
<b>Plus 08-09 Revenues:</b>		
Charges for Services	1,142,679	
Transfer from Hotel/Motel Fund	60,000	
Total Revenues		1,202,679
<b>Equals Total Resources</b>		1,116,832
<b>Less 08-09 Expenses:</b>		
Club House	467,901	
Maintenance	856,925	
Total Expenses		1,324,826
<b>Equals Estimated Working Capital 9/30/09</b>		\$ (207,994)

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 1,151,095	\$ 1,202,679	
Expenses	1,313,415	1,324,826	
Revenues over Expenses	\$ (162,320)	\$ (122,147)	

*Targeted working capital - 60 to 90 days*

*Estimated working capital - (57) days*

**Goal: \$326,669**

**1 Day = \$3,630**

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

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
<b>Charges for Services - Green Fees:</b>					
408.07-01	Non-resident Weekday	\$ 55,499	\$ 86,500	\$ 79,971	\$ 76,000
408.07-02	Non-resident Weekend	145,725	159,585	174,145	174,000
408.07-03	Non-resident Seniors	15,963	29,730	26,420	25,650
408.07-04	Resident Weekday	8,640	11,162	12,448	12,800
408.07-05	Resident Weekend	14,736	33,268	18,456	19,200
408.07-06	Resident Seniors	7,245	7,401	10,658	10,500
408.07-07	Twilight Green Fees- Weekday	28,647	48,071	31,995	29,700
408.07-10	School Green Fees	-	1,500	-	-
408.07-17	Twilight Green Fees - Weekend	47,574	98,767	54,128	51,200
408.07-30	Golf Pass Weekday	2,599	3,291	1,890	1,890
408.07-31	Golf Pass Weekend	2,252	3,223	700	700
408.07-32	Junior Green Fees	8,306	6,354	9,540	11,200
	Green Fees Subtotal	<u>337,186</u>	<u>488,852</u>	<u>420,351</u>	<u>412,840</u>
<b>Charges for Services - Cart Rental:</b>					
408.07-08	Cart Rental - 9 Hole	17,908	21,348	21,000	24,000
408.07-09	Cart Rental - 18 Hole	288,432	336,844	384,864	411,684
408.07-18	Cart Rental - 9 Hole - Single	880	780	550	500
408.07-19	Cart Rental - 18 Hole - Single	2,574	4,230	2,340	2,464
408.07-25	Cart Rental - Senior 9	585	900	660	720
408.07-27	Cart Rental - Senior 18	6,561	7,200	9,252	10,000
408.07-33	Manager Cart	4,502	3,000	2,000	2,000
408.07-35	Manager Green Fees	-	-	46,410	72,000
	Cart Rental Subtotal	<u>321,442</u>	<u>374,302</u>	<u>467,076</u>	<u>523,368</u>
<b>Other Charges for Services:</b>					
408.07-11	Tournament Fees	103,777	57,000	33,345	37,500
408.07-12	Resident Memberships	21,508	24,200	20,900	22,000
408.07-13	Non-resident Memberships	61,313	63,750	65,000	67,500
408.07-14	Senior Memberships	4,948	6,300	7,200	8,100
408.07-15	Credit Card Fee	5,136	-	-	-
408.07-16	Concession Commissions	52,251	54,000	65,000	65,000
408.07-34	Sponsor Donations	3,705	1,500	695	-
410.00-00	Miscellaneous	-	-	-	3,400
410.01-00	Miscellaneous Revenue	108	-	-	-
410.05-00	Gain (loss) sale of Equip	(2,009)	-	-	-
	Other Charges for Services Subtotal	<u>250,737</u>	<u>206,750</u>	<u>192,140</u>	<u>203,500</u>
<b>Administrative Transfers:</b>					
480.01-01	Transfer from General Fund	470,279	14,085	14,085	-
480.01-37	Transfer from Hotel/Motel Fund	40,000	51,500	51,500	60,000
	Administrative Transfers Subtotal	<u>510,279</u>	<u>65,585</u>	<u>65,585</u>	<u>60,000</u>

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

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Interest:					
483.01-00	Interest Income	936	-	5,943	2,971
	Interest Subtotal	<u>936</u>	<u>-</u>	<u>5,943</u>	<u>2,971</u>
Total Golf Course Revenue		\$ 1,420,580	\$ 1,135,489	\$ 1,151,095	\$ 1,202,679



## Golf Course Fund FY 08-09

### 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
	2006-07	2007-08	2008-09
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	6,713	7,491	7,715

**Golf Course Fund**  
**FY 08-09**

**Golf Course Club House Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 311,611	\$ 336,966	\$ 334,285	\$ 341,934	1.47%
<i>Supplies</i>	36,538	40,440	39,260	39,540	-2.23%
<i>Services &amp; Charges</i>	83,504	80,949	80,546	86,427	6.77%
<i>Capital Outlay</i>	-	5,000	5,000	-	-100.00%
<b>Division Total</b>	<b>\$ 431,653</b>	<b>\$ 463,355</b>	<b>\$ 459,091</b>	<b>\$ 467,901</b>	<b>0.98%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
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)	4	4	4
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>

**City of La Porte, Texas  
Golf Course Club House  
Detail of Expenditures**

**028-6048-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 238,158	\$ 252,460	\$ 249,718	\$ 260,155
1012 Sick Buy Back	-	2,123	2,820	2,905
1020 Overtime	2,549	2,500	2,024	2,700
1035 Longevity	2,248	2,440	2,440	2,632
1060 FICA	14,990	16,069	16,116	16,200
1065 Retirement	25,214	28,118	28,070	29,877
1067 Pars Retirement	566	738	606	765
1080 Insurance - Medical	27,600	31,172	31,172	25,426
1081 Insurance - Life	286	346	319	274
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>311,611</b>	<b>336,966</b>	<b>334,285</b>	<b>341,934</b>
<b>Supplies:</b>				
2001 Office Supplies	1,008	1,100	1,100	850
2002 Postage	2	-	-	-
2006 Cleaning	-	-	120	150
2015 Other Supplies	2,017	3,000	3,000	2,500
2090 Machinery/Tools/Equipment	33,511	36,340	35,040	33,040
2093 Computer Equipment	-	-	-	3,000
<b>Supplies Subtotal</b>	<b>36,538</b>	<b>40,440</b>	<b>39,260</b>	<b>39,540</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,983	2,508	2,285	2,275
3020 Training/Seminars	-	2,835	2,372	1,700
4003 Radios and Base Stations	131	1,300	1,159	600
4006 Heating and A/C Equipment	10,408	6,000	5,608	6,000
4011 Building Maintenance	7,283	4,200	4,087	4,000
4050 Computer Hardware	-	-	-	1,800
4060 Computer Lease Fees	520	770	770	628
4065 Computer Maintenance Fees	2,976	3,168	3,168	2,334
5006 Fiscal Services	16,554	15,000	16,000	16,000
5007 Other Professional Services	4,447	5,000	5,000	5,000
6002 Printing/Reproduction	563	1,000	679	800
6005 Advertising	9,442	10,000	10,442	14,900
6006 Miscellaneous	124	200	200	200
6041 Special Events	555	600	600	690
7001 Electrical	25,711	24,868	24,000	25,000
7002 Natural Gas	1,568	1,500	1,659	2,000
7004 Water	1,239	2,000	2,517	2,500
<b>Services &amp; Charges Subtotal</b>	<b>83,504</b>	<b>80,949</b>	<b>80,546</b>	<b>86,427</b>

Continued

**City of La Porte, Texas  
 Golf Course Club House, Continued  
 Detail of Expenditures**

**028-6048-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Capital Outlay</b>				
8021 Machinery/Tools/Equipment	-	5,000	5,000	-
<b>Capital Outlay Subtotal</b>	-	5,000	5,000	-
<b>Division Total</b>	<b>\$ 431,653</b>	<b>\$ 463,355</b>	<b>\$ 459,091</b>	<b>\$ 467,901</b>

**Golf Course Fund**  
**FY 08-09**

**Golf Course Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 488,794	\$ 535,605	\$ 533,106	\$ 538,004	0.45%
<i>Supplies</i>	134,205	155,375	166,068	160,460	3.27%
<i>Services &amp; Charges</i>	138,652	163,889	155,150	158,461	-3.31%
<b>Division Total</b>	<b>\$ 761,651</b>	<b>\$ 854,869</b>	<b>\$ 854,324</b>	<b>\$ 856,925</b>	<b>0.24%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
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	4	4	4
Golf Course Worker (P/T)	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>

**City of La Porte, Texas  
Golf Course Maintenance  
Detail of Expenditures**

**028-6049-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 340,252	\$ 357,926	\$ 350,537	\$ 362,843
1012 Sick Buy Back	-	4,909	6,482	6,709
1020 Overtime	19,399	22,000	26,883	25,000
1030 Certification	792	832	808	832
1035 Longevity	4,940	5,124	5,124	5,508
1060 FICA	26,503	28,871	28,691	29,320
1065 Retirement	46,565	53,311	51,971	56,712
1080 Insurance - Medical	50,100	62,344	62,344	50,852
1081 Insurance - Life	243	288	266	228
<b>Personal Services Subtotal</b>	<u>488,794</u>	<u>535,605</u>	<u>533,106</u>	<u>538,004</u>
<b>Supplies:</b>				
2001 Office Supplies	68	200	100	200
2002 Postage	128	125	125	130
2003 Protective Clothing	-	100	50	100
2004 Gas and Oil	17,991	23,000	29,136	30,780
2005 Minor Tools	205	600	600	600
2007 Chemical	59,878	58,000	68,000	68,000
2008 Educational	-	100	-	100
2009 Medical	418	1,000	1,000	750
2014 Freight	-	500	100	300
2015 Other Supplies	33,206	43,000	39,000	37,500
2030 Small Parts	18,516	25,000	25,000	20,000
2050 Safety	-	200	100	200
2090 Machinery/Tools/Equipment	3,536	3,550	2,857	1,800
2091 Office Furniture/Equipment	259	-	-	-
<b>Supplies Subtotal</b>	<u>134,205</u>	<u>155,375</u>	<u>166,068</u>	<u>160,460</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,965	1,668	1,617	1,742
3020 Training/Seminars	240	280	240	300
4001 Office Equipment	-	100	-	100
4002 Machinery/Tools/Equipment	2,326	2,500	1,995	2,000
4006 Heating and A/C Equipment	-	300	207	300
4008 Pumps/Motors	529	4,000	2,000	3,000
4011 Building Maintenance	157	2,000	1,439	750
4012 Water Line Maintenance	4,757	8,900	4,670	6,000
4019 Rental of Equipment	153	3,000	2,166	4,000
4020 Motor Pool Lease Fees	62,915	66,448	66,448	69,776
4030 VM: Fleet Maintenance	6,274	3,810	3,810	3,778
4031 Other Vehicle Maintenance	738	800	800	3,700

Continued

**City of La Porte, Texas**  
**Golf Course Maintenance, Continued**  
**Detail of Expenditures**

**028-6049-551**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
5007 Other Professional Services	2,763	3,800	3,575	4,000
6001 Uniforms	4,243	5,100	5,100	5,500
6006 Miscellaneous	-	100	-	200
7001 Electrical	21,791	30,390	30,390	30,000
7004 Water	854	1,500	1,500	1,700
9014 Adm Transfer to Fund 014	28,947	29,193	29,193	21,615
<b>Services &amp; Charges Subtotal</b>	<u>138,652</u>	<u>163,889</u>	<u>155,150</u>	<u>158,461</u>
<b>Division Total</b>	<b>\$ 761,651</b>	<b>\$ 854,869</b>	<b>\$ 854,324</b>	<b>\$ 856,925</b>



## Internal Service Funds FY 08-09

**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 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Motor Pool	\$ 1,515,926	\$ 2,109,925	\$ 1,740,547	\$ 2,640,159	25.13%
Insurance	3,480,015	4,882,504	4,495,923	4,575,547	-6.29%
Technology	1,074,894	1,398,617	1,395,920	1,255,818	-10.21%
<b>Total</b>	<b>\$ 6,070,835</b>	<b>\$ 8,391,046</b>	<b>\$ 7,632,390</b>	<b>\$ 8,471,524</b>	<b>0.96%</b>

**Summary by Expenditure Category:**

	Actual 2006-07	Budget 2007-08	Estimated 2007-08	Adopted 2008-09	Percent Change
Personal Services	\$ 1,361,654	\$ 1,496,056	\$ 1,400,639	\$ 1,338,357	-10.54%
Supplies	355,982	464,267	467,711	396,639	-14.57%
Services & Charges	3,829,874	5,322,467	4,999,701	5,153,612	-3.17%
Capital Outlay	523,325	1,108,256	764,339	1,582,916	42.83%
<b>Total</b>	<b>\$ 6,070,835</b>	<b>\$ 8,391,046</b>	<b>\$ 7,632,390</b>	<b>\$ 8,471,524</b>	<b>0.96%</b>



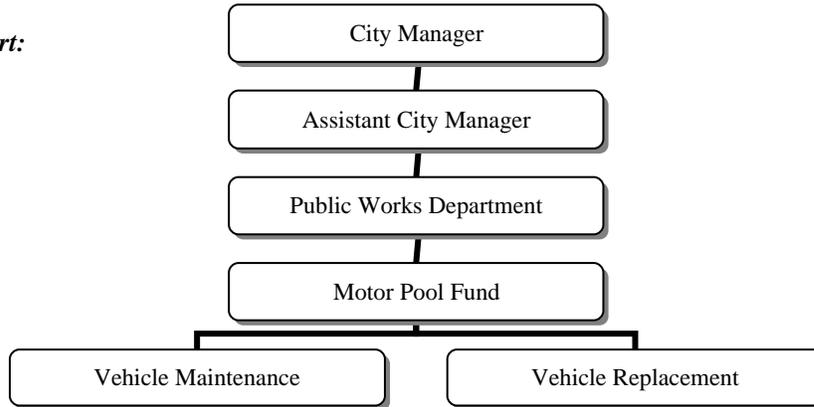
# Motor Pool Fund

## FY 08-09

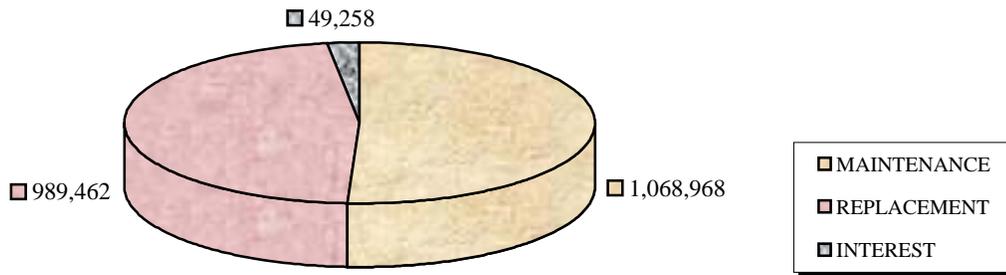
**Mission Statement:**

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.

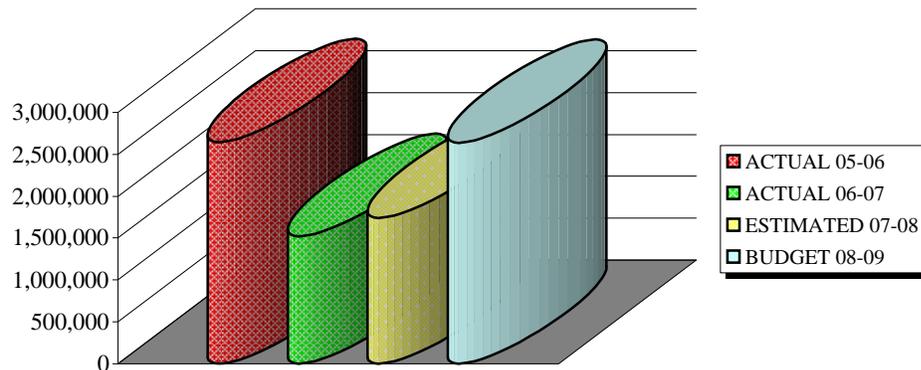
**Organizational Chart:**



**2008-09 Projected Revenues:**



**Four Year Comparison of Expenses:**



**City of La Porte**  
**Motor Pool Fund (009 & 024) Summary**

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<b><i>Working Capital 9/30/07</i></b>	\$ 2,830,954	\$ 77,044	\$ 2,907,998
Plus Estimated 07-08 Revenues	995,259	1,049,548	2,044,807
Less Estimated 07-08 Expenses	666,768	1,073,779	1,740,547
<b><i>Equals Estimated Working Capital 9/30/08</i></b>	3,159,445	52,813	3,212,258
<b>Plus 08-09 Revenues:</b>			
Charges for Services	989,462	1,068,968	2,058,430
Interest	47,853	1,405	49,258
Total Revenues	1,037,315	1,070,373	2,107,688
<b><i>Equals Total Resources</i></b>	4,196,760	1,123,186	5,319,946
<b>Less 08-09 Expenses:</b>			
Purchase of Vehicles	1,582,916	-	1,582,916
Maintenance of Vehicles	-	1,057,243	1,057,243
Total Expenses	1,582,916	1,057,243	2,640,159
<b><i>Equals Estimated Working Capital 9/30/09</i></b>	\$ 2,613,844	\$ 65,943	\$ 2,679,787

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 2,044,807	\$ 2,107,688
Expenses & Commitments	1,740,547	2,640,159
Revenues over Expenses	\$ 304,260	\$ (532,471)

**City of La Porte**  
**Vehicle Replacement Fund (009)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
408.01-28	Proceeds from Damage to Vehicles	\$ 2,522	\$ -	\$ 20,837	\$ -
408.01-29	Lease Fees	774,251	878,716	878,716	989,462
Charges for Services Subtotal		<u>776,773</u>	<u>878,716</u>	<u>899,553</u>	<u>989,462</u>
Miscellaneous:					
410.05-00	Gain (loss) sale of Equip	83,896	-	-	-
Miscellaneous Subtotal		<u>83,896</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	127,218	114,700	95,706	47,853
Interest Subtotal		<u>127,218</u>	<u>114,700</u>	<u>95,706</u>	<u>47,853</u>
Total Vehicle Replacement Revenues		\$ 987,887	\$ 993,416	\$ 995,259	\$ 1,037,315

**City of La Porte**  
**Vehicle Maintenance Fund (024)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Projected 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
408.01-28	Proceeds from Damages	\$ 210	\$ -	\$ -	\$ -
408.01-30	Maintenance Fees	992,115	1,029,695	1,029,695	1,068,968
Charges for Services Subtotal		<u>992,325</u>	<u>1,029,695</u>	<u>1,029,695</u>	<u>1,068,968</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	17,403	17,043	17,043	-
Administrative Transfers Subtotal		<u>17,403</u>	<u>17,043</u>	<u>17,043</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	4,946	5,600	2,810	1,405
Interest Subtotal		<u>4,946</u>	<u>5,600</u>	<u>2,810</u>	<u>1,405</u>
Total Vehicle Maintenance Revenues		\$ 1,014,674	\$ 1,052,338	\$ 1,049,548	\$ 1,070,373

**CITY OF LA PORTE  
SUMMARY OF VEHICLE REPLACEMENTS  
FISCAL YEAR 2008-09**

<b>Account Number</b>	<b>Amount</b>	<b>Unit</b>	<b>Description</b>
009-5051-522-8050	\$ 18,139	51-31	Compact Tractor
009-5051-522-8050	636,729	51-01	Aerial Fire Truck
009-5059-522-8050	142,000	59-23	Ambulance Cab & Chassis w/module
009-5253-521-8050	28,040	53-16	Police Patrol Unit
009-5253-521-8050	28,040	53-23	Police Patrol Unit
009-6049-551-8050	7,768	49-77	Sand Trap Rake
009-6049-551-8050	32,715	49-92	Fairway Mower
009-6049-551-8050	32,715	49-93	Fairway Mower
009-7071-531-8050	258,719	71-98	Gradall Grader
009-7072-532-8050	265,000	72-35	HD-10 Tub Griner
009-7084-533-8050	15,186	84-10	1/2 Ton Pickup
009-7085-533-8050	18,388	85-04	3/4 Ton Pickup
009-7086-532-8050	60,126	86-25	6-Yard Dump Truck
009-8080-552-8050	10,606	80-46	Five Gang Mower
009-8080-552-8050	10,606	80-52	Five Gang Mower
009-8080-552-8050	<u>18,139</u>	80-74	Compact Tractor
<b>TOTAL</b>	<b>\$ 1,582,916</b>		

**CITY OF LA PORTE  
VEHICLE REPLACEMENT DIVISION  
REVENUES FROM DIVISIONS**

<b>Division</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
Fire Prevention	\$ 1,596	\$ 2,004	\$ 2,004	\$ 2,620
Fire Suppression	153,780	194,556	194,556	211,833
Emergency Medical Services	34,632	38,374	38,374	64,048
Police Administration	3,588	3,192	3,192	2,411
Police Patrol	80,292	102,540	102,540	125,453
Criminal Investigation	14,268	13,560	13,560	10,481
Support Services	9,996	8,880	8,880	14,596
Emergency Management	2,664	2,496	2,496	2,042
Purchasing	948	1,152	1,152	1,404
Public Works Administration	1,488	1,632	1,632	1,200
Streets	171,276	177,157	177,157	194,743
Residential Solidwaste	117,624	132,612	132,612	152,821
Parks Maintenance	29,256	36,629	36,629	33,431
Recreation	1,236	1,548	1,548	852
Special Services	15,672	15,684	15,684	20,299
Planning & Engineering	5,508	1,308	1,308	1,058
Inspection	2,076	1,780	1,780	4,025
Water Production	4,332	4,860	4,860	14,891
Water Distribution	13,692	16,824	16,824	1,065
Wastewater Collection	29,052	37,234	37,234	4,297
Wastewater Treatment	14,208	12,951	12,951	14,729
Utility Billing	1,548	1,392	1,392	36,546
Vehicle Maintenance Fund	2,604	3,903	3,903	4,841
Golf Course Maintenance	62,915	66,448	66,448	69,776
<b>TOTAL</b>	<b>\$ 774,251</b>	<b>\$ 878,716</b>	<b>\$ 878,716</b>	<b>\$ 989,462</b>

**CITY OF LA PORTE  
VEHICLE MAINTENANCE DIVISION  
REVENUES FROM DIVISIONS**

<b>Division</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
Fire Prevention	\$ 4,849	\$ 3,861	\$ 3,861	\$ 3,832
Fire Suppression	40,895	47,289	47,289	54,987
Emergency Medical Services	38,721	41,239	41,239	45,260
Police Administration	6,249	6,487	6,487	5,113
Police Patrol	143,834	146,706	146,706	148,000
Criminal Investigation	42,795	44,817	44,817	44,640
Support Services	21,273	21,083	21,083	22,158
Emergency Management	400	438	438	724
Purchasing	2,900	2,754	2,754	2,305
Public Works Administration	1,100	927	927	1,340
Streets	242,323	237,860	237,860	234,445
Residential Solidwaste	215,601	236,341	236,341	260,250
Parks Maintenance	59,468	58,332	58,332	61,472
Recreation	1,375	2,394	2,394	2,358
Special Services	10,899	10,966	10,966	12,836
Planning & Engineering	5,449	7,826	7,826	7,289
Inspection	9,124	9,010	9,010	10,022
Water Production	13,324	15,265	15,265	15,113
Water Distribution	38,796	37,481	37,481	37,623
Wastewater Collection	63,343	67,651	67,651	68,278
Wastewater Treatment	17,698	16,604	16,604	16,507
Utility Billing	4,500	9,550	9,550	9,647
Management Information Services	925	1,004	1,004	991
Golf Course Maintenance	6,274	3,810	3,810	3,778
<b>TOTAL</b>	<b>\$ 992,115</b>	<b>\$ 1,029,695</b>	<b>\$ 1,029,695</b>	<b>\$ 1,068,968</b>

## Motor Pool Fund FY 08-09

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 2006-07	Estimated 2007-08	Proposed 2008-09
Vehicles Repaired	1,763	1,300	1,600
Preventive Maintenance Performed	859	885	875
Specifications Prepared	12	10	11

**Motor Pool Fund**  
**FY 08-09**

**Vehicle Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 656,034	\$ 715,075	\$ 695,322	\$ 687,990	-3.79%
<i>Supplies</i>	242,310	218,253	223,954	224,937	3.06%
<i>Services &amp; Charges</i>	143,392	157,921	145,363	144,316	-8.62%
<i>Capital Outlay</i>	-	9,140	9,140	-	-100.00%
<b>Division Total</b>	<b>\$1,041,736</b>	<b>\$1,100,389</b>	<b>\$1,073,779</b>	<b>\$1,057,243</b>	<b>-3.92%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Equip. Services/Solid Waste Superintendent	0.5	0.5	0.5
Equip. Services Supervisor	1.0	1.0	1.0
Parts Manager	1.0	1.0	1.0
Senior Mechanic	4.0	4.0	4.0
Mechanic	2.0	2.0	2.0
Mechanic Assistant	3.0	3.0	3.0
Parts Assistant	1.0	1.0	1.0
<b>Total</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>

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

**024-7074-534**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 463,564	\$ 487,538	\$ 469,633	\$ 475,933
1012 Sick Buy Back	-	7,880	8,470	8,470
1020 Overtime	3,098	4,000	3,449	4,000
1035 Longevity	7,396	7,505	6,708	6,708
1041 Tool Allowance	2,100	3,000	2,000	4,500
1060 FICA	33,761	39,048	39,048	37,995
1065 Retirement	59,537	68,259	68,259	70,586
1080 Insurance - Medical	86,250	97,413	97,413	79,456
1081 Insurance - Life	328	432	342	342
<b>Personal Services Subtotal</b>	<b>656,034</b>	<b>715,075</b>	<b>695,322</b>	<b>687,990</b>
<b>Supplies:</b>				
2001 Office Supplies	947	700	650	700
2003 Protective Clothing	89	100	85	100
2004 Gas and Oil	7,174	7,088	8,200	9,752
2005 Minor Tools	1,038	1,800	1,618	1,800
2006 Cleaning	11	-	-	-
2007 Chemical	5,220	4,565	4,200	4,535
2009 Medical	54	500	300	300
2015 Other Supplies	3,073	4,500	4,000	4,000
2030 Small Parts	1,465	2,000	1,604	1,750
2040 Vehicle Maintenance	220,090	195,000	198,000	200,000
2090 Machinery/Tools/Equipment	3,149	2,000	5,297	2,000
<b>Supplies Subtotal</b>	<b>242,310</b>	<b>218,253</b>	<b>223,954</b>	<b>224,937</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	579	600	593	600
3020 Training/Seminars	4,549	2,850	2,800	3,200
4001 Office Equipment	8,223	10,550	10,550	11,550
4002 Machinery/Tools/Equipment	4,217	5,000	5,000	5,000
4003 Radios and Base Stations	-	200	-	100
4020 Motor Pool Lease Fees	2,604	3,903	3,903	4,841
4021 VM: Outside Contracts	52,697	62,000	57,992	60,000
4060 Computer Lease Fees	10,007	10,890	10,890	11,152
4065 Computer Maintenance Fees	18,849	19,006	19,006	17,115
6001 Uniforms	2,878	3,600	2,707	3,600
7002 Natural Gas	1,176	1,000	753	1,000
7003 Telephone	1,323	1,500	1,500	1,500
9014 Adm Transfer to Fund 014	21,638	21,822	21,822	16,158
9050 Contingency	-	7,845	2,253	2,500

Continued

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

**024-7074-534**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
9055 VM Contingency	5,221	7,155	5,594	6,000
9095 Auto Inventory In Process	9,431	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>143,392</u>	<u>157,921</u>	<u>145,363</u>	<u>144,316</u>
 <b>Capital Outlay</b>				
8023 Computer Equipment	-	9,140	9,140	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>9,140</u>	<u>9,140</u>	<u>-</u>
 <b>Division Total</b>	 <b>\$ 1,041,736</b>	 <b>\$ 1,100,389</b>	 <b>\$ 1,073,779</b>	 <b>\$ 1,057,243</b>

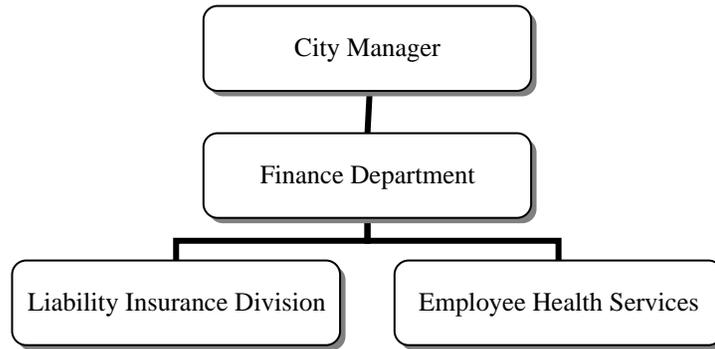
# Insurance Fund

## FY 08-09

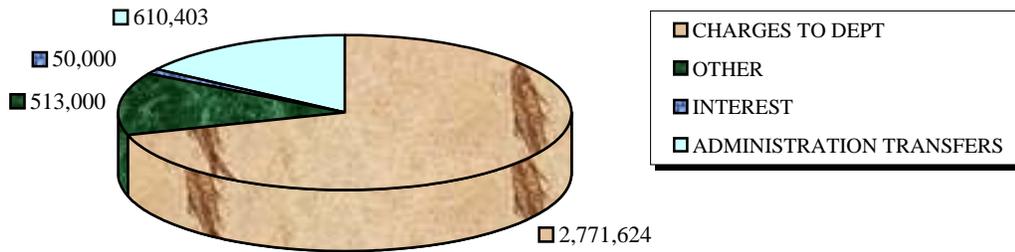
**Mission Statement:**

To account for the revenue and cost of providing health insurance to City employees and retirees.

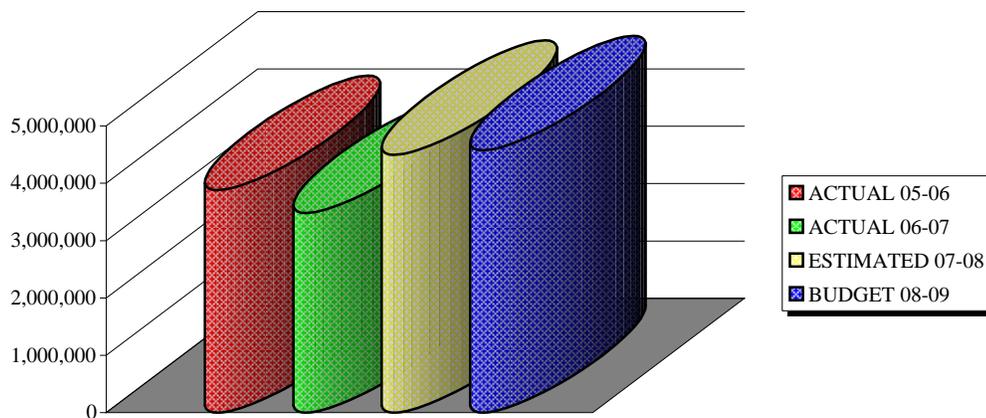
**Organizational Chart:**



**2008-09 Projected Revenues:**



**Four Year Comparison of Expenses:**



**City of La Porte  
Insurance Fund (014) Summary**

	Liability Insurance	Employee Health Services	Fund Total
<b>Working Capital 9/30/07</b>	\$ 589,017	\$ 1,989,930	\$ 2,578,947
Plus Estimated 07-08 Revenues	867,333	3,966,479	4,833,812
Less Estimated 07-08 Expenses	630,045	3,865,878	4,495,923
<b>Equals Estimated Working Capital 9/30/08</b>	826,305	2,090,531	2,916,836
Reallocation of Working Capital	(695,862)	695,862	
<b>Equals Estimated Working Capital 9/30/08</b>	130,443	2,786,393	2,916,836
<b>Plus 08-09 Revenues:</b>			
Charges to Departments	-	2,771,624	2,771,624
Employee Contributions	-	428,000	428,000
Retiree Contributions	-	85,000	85,000
Administrative Transfers	610,403	-	610,403
Interest	25,000	25,000	50,000
<b>Total Revenues</b>	635,403	3,309,624	3,945,027
<b>Equals Total Resources</b>	765,846	6,096,017	6,861,863
<b>Less 08-09 Expenses:</b>			
Employee Health Services	-	3,918,637	3,918,637
Liability Insurance Division	656,910	-	656,910
<b>Total Expenses</b>	656,910	3,918,637	4,575,547
<b>Equals Estimated Working Capital 9/30/09</b>	\$ 108,936	\$ 2,177,380	\$ 2,286,316

**Liability Insurance Division**

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 867,333	\$ 635,403
Expenses	630,045	656,910
Revenues over Expenses	\$ 237,288	\$ (21,507)

**Employee Health Services Division**

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 3,966,479	\$ 3,309,624
Expenses	3,865,878	3,918,637
Revenues over Expenses	\$ 100,601	\$ (609,013)

**Liability Insurance Division**

Targeted working capital - 60 to 90 days  
 Estimated working capital - 61 days  
 Goal: \$161,978  
 1 Day = \$1,800

**Employee Health Services Division**

Targeted working capital - 60 to 90 days  
 Estimated working capital - 203 days  
 Goal: \$966,239  
 1 Day = \$10,736

**City of La Porte**  
**Insurance Fund (014)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Employee Health Services					
408.04-01	Charges to Departments	\$ 2,976,165	\$ 3,413,336	\$ 3,413,336	\$ 2,771,624
408.04-02	Employee Contributions	475,168	490,000	427,579	428,000
408.04-05	Cobra Contributions	5	-	-	-
408.04-04	Retiree Contributions	88,027	90,000	84,048	85,000
Employee Health Services Subtotal		<u>3,539,365</u>	<u>3,993,336</u>	<u>3,924,963</u>	<u>3,284,624</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	888,170	688,764	688,764	508,924
480.01-02	Transfer from Utility Fund	78,001	78,664	78,664	58,245
480.01-08	Transfer from Sylvan Beach Fund	3,638	3,669	3,669	2,717
480.01-10	Transfer from Airport Fund	848	855	855	633
480.01-16	Transfer from LPAWA Fund	2,133	2,151	2,151	1,593
480.01-23	Transfer from Computer Fund	693	699	699	518
480.01-24	Transfer from Vehicle Maintenance Fund	21,638	21,822	21,822	16,158
480.01-28	Transfer from Golf Course Fund	28,947	29,193	29,193	21,615
Administrative Transfers Subtotal		<u>1,024,068</u>	<u>825,817</u>	<u>825,817</u>	<u>610,403</u>
Interest:					
483.01-00	Interest Income	97,053	66,136	83,032	50,000
Interest Subtotal		<u>97,053</u>	<u>66,136</u>	<u>83,032</u>	<u>50,000</u>
Total Insurance Fund		\$ 4,660,486	\$ 4,885,289	\$ 4,833,812	\$ 3,945,027

**CITY OF LA PORTE  
INSURANCE FUND  
REVENUES FROM DIVISIONS**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
Fire Prevention	\$ 20,700	\$ 23,379	\$ 23,379	\$ 25,607
Fire Suppression	96,600	109,102	109,102	88,991
Emergency Medical Services	137,100	155,860	155,860	127,130
Police Administration	41,400	46,758	46,758	38,139
Police Patrol	460,500	529,924	529,924	432,243
Criminal Investigation	124,200	148,067	148,067	120,774
Support Services	75,900	85,723	85,723	69,922
Administration	34,500	38,965	38,965	12,713
Emergency Management	12,900	15,586	15,586	31,783
Human Resources	17,250	19,483	19,483	17,480
Municipal Court	41,400	46,758	46,758	50,852
Purchasing	20,700	23,379	23,379	19,070
City Secretary	27,600	31,172	31,172	25,426
Legal	6,900	7,793	7,793	6,357
Accounting	67,350	74,034	74,034	54,030
Tax	27,600	31,172	31,172	25,426
General Fund Non-Departmental	315,900	397,443	397,443	305,113
Public Works Administration	27,600	31,172	31,172	25,426
Streets	193,200	218,204	218,204	177,982
Residential Solidwaste	154,350	175,343	175,343	143,022
Parks Maintenance	172,500	194,825	194,825	158,913
Recreation	48,300	54,551	54,551	44,496
Special Services	48,300	54,551	54,551	44,496
Parks Administration	36,570	41,303	41,303	33,690
Planning & Engineering	69,000	77,930	77,930	63,565
GIS Division	13,800	15,586	15,586	12,713
Inspections	74,100	85,723	85,723	69,922
Water Production	29,325	33,120	33,120	27,015
Water Distribution	81,075	91,568	91,568	74,689
Wastewater Collection	74,175	83,775	83,775	68,333
Wastewater Treatment	63,825	72,085	72,085	58,798
Utility Billing	69,000	66,241	66,241	54,030
Utility Fund Non-Departmental	47,850	54,551	54,551	44,496
Sylvan Beach Pavilion	25,530	28,834	28,834	23,519
Liability Insurance Division	8,625	9,741	9,741	-
Employee Health Services	1,725	1,948	1,948	1,589
Management Info Systems	27,600	31,172	31,172	25,426
Vehicle Maintenance	86,250	97,413	97,413	79,456
Golf Course Maintenance	50,100	62,344	62,344	25,426
Golf Course Clubhouse	27,600	31,172	31,172	50,852
Grant Fund	4,365	-	-	-
Hotel/Motel Fund	6,900	7,793	7,793	6,357
La Porte Development Corporation	6,000	7,793	7,793	6,357
<b>TOTAL</b>	<b>\$ 2,976,165</b>	<b>\$ 3,413,334</b>	<b>\$ 3,413,334</b>	<b>\$ 2,771,624</b>

**Administration Department**  
**FY 08-09**

**Liability Insurance Division**

*Goals:*

- Improve City employees safety performance

*Objectives:*

- Improve safety awareness
- Reduce accidents and injuries
- Create an atmosphere that stresses accident prevention

*Performance Indicators:*

	Actual 2006-07	Estimated 2007-08	Proposed 2008-09
Safety meetings held annually		60	60
% employee attendance at safety meetings		56%	75%
Employees participating in safety meetings		248	332
Safety Committee meetings held		12	12
Hours spent conducting safety meetings		12	12

**Insurance Fund**  
**FY 08-09**

**Liability Insurance Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 390,151	\$ 439,064	\$ 363,780	\$ 300,000	-31.67%
<i>Supplies</i>	183	5,000	266	-	-100.00%
<i>Services &amp; Charges</i>	253,715	413,765	265,999	356,910	-13.74%
<b>Division Total</b>	<b>\$ 644,049</b>	<b>\$ 857,829</b>	<b>\$ 630,045</b>	<b>\$ 656,910</b>	<b>-23.42%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Human Resources Manager	0.25	0.25	-
Safety/Loss Prevention Coordinator	1.00	1.00	-
<b>Total</b>	<b>1.25</b>	<b>1.25</b>	<b>-</b>

**City of La Porte, Texas  
Liability Insurance  
Detail of Expenditures**

**014-6142-515**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 65,274	\$ 69,201	\$ 65,364	\$ -
1035 Longevity	163	223	218	-
1060 FICA	4,985	5,273	4,960	-
1065 Retirement	8,526	9,518	8,834	-
1070 Workers Compensation	302,503	345,000	274,563	300,000
1080 Insurance - Medical	8,625	9,741	9,741	-
1081 Insurance - Life	75	108	100	-
<b>Personal Services Subtotal</b>	<u>390,151</u>	<u>439,064</u>	<u>363,780</u>	<u>300,000</u>
<b>Supplies</b>				
2050 Safety	183	5,000	266	-
<b>Supplies Subtotal</b>	<u>183</u>	<u>5,000</u>	<u>266</u>	<u>-</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	145	400	115	-
3020 Training/Seminars	499	1,500	1,097	-
3022 Employee Training	-	10,000	28	-
6007 Insurance	238,519	362,865	240,693	331,910
6022 Citizen Claims	7,348	25,000	14,039	15,000
6072 Safety Recognition Program	5,302	14,000	10,027	10,000
9997 Special Programs	1,902	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>253,715</u>	<u>413,765</u>	<u>265,999</u>	<u>356,910</u>
<b>Division Total</b>	<b>\$ 644,049</b>	<b>\$ 857,829</b>	<b>\$ 630,045</b>	<b>\$ 656,910</b>



**Administration Department  
FY 08-09**

**Employee Health Services**

*Goals:*

- Enhance employee benefits

*Objectives:*

- Raise level of benefits where possible as tool for recruitment
- Create belief that City takes care of its employees
- Educate employees about current benefits

*Performance Indicators:*

	Actual 2006-07	Estimated 2007-08	Proposed 2008-09
City-wide employee/retiree Health Insurance presentations		5	5
City-wide Diabetes Center of America presentations		1	1
City-wide Employee Assistance Program (EAP) presentations		1	1
City-wide Flexible Spending Account (FSA) presentations		5	5
Employee rates of participation		84%	85%
Employee benefits as a % of total salaries and wages		38.4%	41.2%

**Insurance Fund**  
**FY 08-09**

**Employee Health Services Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 20,745	\$ 21,675	\$ 16,720	\$ 18,771	-13.40%
<i>Services &amp; Charges</i>	2,815,221	4,003,000	3,849,158	3,899,866	-2.58%
<b>Division Total</b>	<b>\$2,835,966</b>	<b>\$4,024,675</b>	<b>\$3,865,878</b>	<b>\$3,918,637</b>	<b>-2.63%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
Human Resources Manager	0.25	0.25	0.25
<b>Total</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>

**City of La Porte, Texas  
Employee Health Services  
Detail of Expenditures**

**014-6144-515**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 15,714	\$ 16,186	\$ 12,146	\$ 14,063
1035 Longevity	15	27	22	-
1060 FICA	1,203	1,238	914	1,046
1065 Retirement	2,053	2,226	1,643	2,033
1080 Insurance - Medical	1,725	1,948	1,948	1,589
1081 Insurance - Life	35	50	47	40
<b>Personal Services Subtotal</b>	<u>20,745</u>	<u>21,675</u>	<u>16,720</u>	<u>18,771</u>
<b>Services &amp; Charges:</b>				
5011 Claims Administration	117,021	138,000	211,433	211,433
6011 Claims Paid	2,441,585	3,480,000	3,247,325	3,281,433
6012 Re-insurance Premiums	256,615	315,000	315,000	315,000
6023 Long-Term Disability	-	70,000	67,400	70,000
6073 Wellness Program	-	-	8,000	22,000
<b>Services &amp; Charges Subtotal</b>	<u>2,815,221</u>	<u>4,003,000</u>	<u>3,849,158</u>	<u>3,899,866</u>
<b>Division Total</b>	<b>\$ 2,835,966</b>	<b>\$ 4,024,675</b>	<b>\$ 3,865,878</b>	<b>\$ 3,918,637</b>



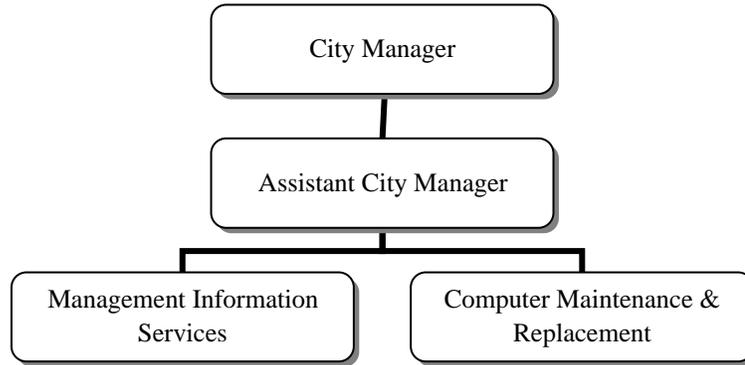
# Technology Fund

## FY 08-09

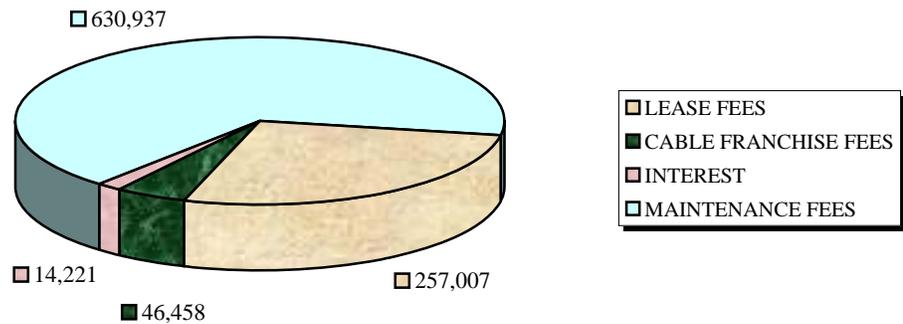
**Mission Statement:**

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.

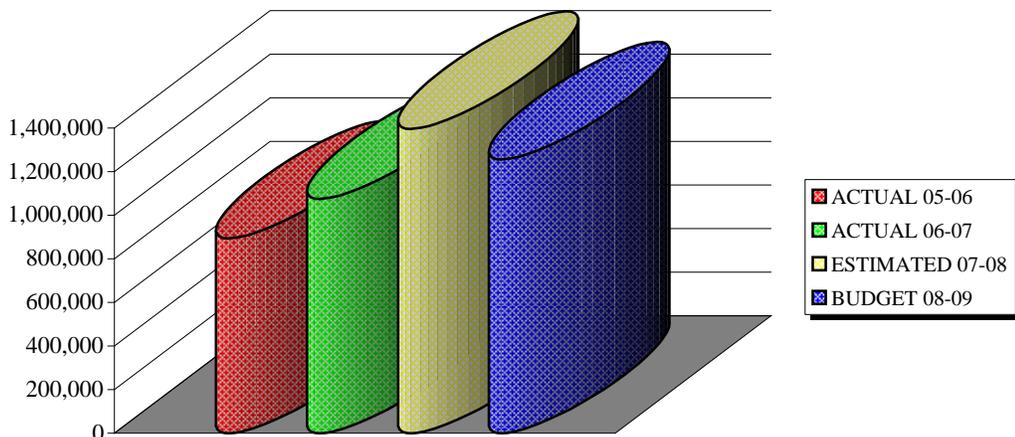
**Organizational Chart:**



**2008-09 Projected Revenues:**



**Four Year Comparison of Expenses:**



**City of La Porte  
Technology Fund (023) Summary**

<b><i>Working Capital 9/30/07</i></b>		\$ 764,088
Plus Estimated 07-08 Revenues		1,151,281
Less Estimated 07-08 Expenses		1,395,920
<b><i>Equals Estimated Working Capital 9/30/08</i></b>		519,449
<b>Plus 08-09 Revenues:</b>		
Cable Franchise Fees	46,458	
Lease Fees	257,007	
Maintenance Fees	630,937	
Interest	14,221	
Total Revenues		948,623
<b><i>Equals Total Resources</i></b>		1,468,072
<b>Less 08-09 Expenses:</b>		
MIS/Computer Maintenance	907,156	
Communications	46,458	
Administration	1,500	
City Hall	36,672	
Police Department	4,332	
Networks and Printers	122,200	
Microcomputers	137,500	
Total Expenses		1,255,818
<b><i>Equals Estimated Working Capital 9/30/09</i></b>		\$ 212,254

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 1,151,281	\$ 948,623	
Expenses	1,395,920	1,255,818	
Revenues over Expenses	\$ (244,639)	\$ (307,195)	

**City of La Porte**  
**Technology Fund (023)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Franchise Fees:					
402.04-00	Franchise/Cable TV	\$ 54,325	\$ 45,325	\$ 45,325	\$ 46,458
	Franchise Fees Subtotal	<u>54,325</u>	<u>45,325</u>	<u>45,325</u>	<u>46,458</u>
Charges for Services:					
408.01-29	Lease Fees	209,665	279,908	279,908	257,007
408.01-30	Maintenance Fees	755,959	791,931	791,931	630,937
	Charges for Services Subtotal	<u>965,624</u>	<u>1,071,839</u>	<u>1,071,839</u>	<u>887,944</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	7,751	5,674	5,674	-
	Administrative Transfers Subtotal	<u>7,751</u>	<u>5,674</u>	<u>5,674</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	40,383	41,600	28,443	14,221
	Interest Subtotal	<u>40,383</u>	<u>41,600</u>	<u>28,443</u>	<u>14,221</u>
Total Computer Fund Revenues		\$ 1,068,083	\$ 1,164,438	\$ 1,151,281	\$ 948,623

**CITY OF LA PORTE  
TECHNOLOGY FUND  
LEASE FEES FROM DIVISIONS**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
Fire Prevention	\$ 1,560	\$ 2,310	\$ 2,310	\$ 1,884
Fire Suppression	4,600	7,700	7,700	8,792
Emergency Medical Services	2,820	4,576	4,576	6,280
Police Administration	5,117	4,620	4,620	6,280
Police Patrol	21,854	34,892	34,892	36,424
Criminal Investigation	12,989	12,320	12,320	11,304
Support Services	4,286	10,010	10,010	7,536
Administration	3,923	6,930	6,930	4,396
Emergency Management	2,200	4,620	4,620	3,140
Human Resources	2,500	4,620	4,620	3,768
Municipal Court	6,971	8,470	8,470	9,420
Purchasing	2,600	3,850	3,850	3,140
City Secretary	19,890	21,353	21,353	21,129
Legal	520	363	363	628
City Council	420	770	770	628
Accounting	7,800	11,550	11,550	8,792
Tax	2,920	3,080	3,080	3,768
Public Works Administration	2,600	4,620	4,620	3,768
Streets	1,560	2,310	2,310	1,884
Residential Solidwaste	1,040	1,540	1,540	1,256
Parks Maintenance	1,460	2,310	2,310	1,884
Recreation	2,500	3,850	3,850	3,140
Special Services	1,880	3,850	3,850	3,140
Parks Administration	3,120	3,080	3,080	2,512
Planning & Engineering	18,277	14,357	14,357	12,530
GIS Division	13,477	8,967	8,967	8,134
Inspections	4,680	7,700	7,700	6,280
Water Distribution	1,360	2,310	2,310	1,884
Wastewater Collection	940	1,540	1,540	1,256
Wastewater Treatment	940	2,310	2,310	1,884
Utility Billing	9,634	12,004	12,004	11,638
Sylvan Beach Pavilion	520	770	770	628
La Porte Area Water Authority	1,780	3,080	3,080	2,512
Management Info Systems	29,360	48,943	48,943	41,704
Vehicle Maintenance	10,007	10,890	10,890	11,152
Golf Course Club House	520	770	770	628
Downtown Revitalization	1,040	1,903	1,903	1,256
Economic Development	-	770	770	628
<b>TOTAL</b>	<b>\$ 209,665</b>	<b>\$ 279,908</b>	<b>\$ 279,908</b>	<b>\$ 257,007</b>

**CITY OF LA PORTE  
TECHNOLOGY FUND  
MAINTENANCE FEES FROM DIVISIONS**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
Fire Prevention	\$ 8,928	\$ 10,559	\$ 10,559	\$ 7,780
Fire Suppression	23,809	25,342	25,342	24,895
Emergency Medical Services	14,880	15,839	15,839	17,893
Police Administration	27,777	26,398	26,398	25,673
Police Patrol	105,156	162,610	162,610	138,479
Criminal Investigation	66,467	61,243	61,243	48,234
Support Services	22,817	46,460	46,460	32,675
Administration	20,833	25,342	25,342	15,559
Emergency Management	10,912	13,727	13,727	8,558
Human Resources	13,889	16,895	16,895	12,448
Municipal Court	39,682	46,460	46,460	40,454
Purchasing	14,881	15,839	15,839	11,670
City Secretary	20,833	19,006	19,006	15,559
Legal	2,976	1,056	1,056	1,556
City Council	1,997	2,112	2,112	1,556
Accounting	44,642	47,516	47,516	33,453
Tax	15,873	12,671	12,671	12,448
Public Works Administration	14,881	19,006	19,006	14,003
Streets	8,928	9,503	9,503	7,002
Residential Solidwaste	5,952	6,335	6,335	4,668
Parks Maintenance	7,936	8,447	8,447	6,224
Recreation	13,925	14,783	14,783	10,892
Special Services	9,920	12,671	12,671	9,336
Parks Administration	17,857	12,671	12,671	9,336
Planning & Engineering	32,737	30,621	30,621	21,783
GIS Division	8,928	11,615	11,615	7,780
Inspections	26,785	31,677	31,677	23,339
Water Distribution	6,944	7,391	7,391	5,446
Wastewater Collection	4,960	5,280	5,280	3,890
Wastewater Treatment	4,960	7,391	7,391	5,446
Utility Billing	20,833	22,174	22,174	17,893
Sylvan Beach Pavilion	2,976	3,168	3,168	2,334
La Porte Area Water Authority	8,928	9,503	9,503	7,002
Management Info Systems	74,403	-	-	-
Golf Course Club House	2,976	3,168	3,168	2,334
Vehicle Maintenance	18,849	19,006	19,006	17,115
Hotel/Motel	5,929	5,280	5,280	3,890
Economic Development	-	3,168	3,168	2,334
<b>TOTAL</b>	<b>\$ 755,959</b>	<b>\$ 791,933</b>	<b>\$ 791,933</b>	<b>\$ 630,937</b>



## Technology Fund FY 08-09

### Information Technologies 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 by 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 2006-07	Estimated 2007-08	Proposed 2008-09
Software Application Support	1,602	2000 <sup>1</sup>	2,500
Hardware Component Support	524	550	500 <sup>2</sup>
Document Imaging	592	600	700
Channel 16 Support	240	450	700
Website Support	360	400	500

<sup>1</sup> The installation of Exchange, FaxMaker, additional network, security, and As/400 applications has increased the software administration and support.

<sup>2</sup> The upgrade schedule of the City's computers has reduced the demand for PC hardware component support.

**Technology Fund**  
**FY 08-09**

**IT/Computer Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 294,724	\$ 320,242	\$ 324,817	\$ 331,596	3.55%
<i>Supplies</i>	12,859	177,619	177,165	24,002	-86.49%
<i>Services &amp; Charges</i>	576,551	579,717	573,443	598,016	3.16%
<i>Capital Outlay</i>	-	20,000	20,000	-	-100.00%
<b>Division Total</b>	<b>\$ 884,134</b>	<b>\$1,097,578</b>	<b>\$1,095,425</b>	<b>\$ 953,614</b>	<b>-13.12%</b>

*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 2006-07	Approved 2007-08	Approved 2008-09
IT Manager	1	1	1
Computer System Administrator	1	1	1
Computer Support Specialist I	1	1	1
Assistant Computer Support Specialist I	1	-	-
Multimedia Technician	1	1	1
Intern (PT)	-	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>

**City of La Porte, Texas  
IT/Computer Maintenance  
Detail of Expenditures**

**023-6066-519**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 217,295	\$ 231,535	\$ 235,034	\$ 243,431
1012 Sick Buy Back	-	-	3,187	3,284
1020 Overtime	4,518	6,500	4,872	5,500
1035 Longevity	1,828	2,020	2,020	2,212
1060 FICA	15,705	16,759	16,869	17,310
1065 Retirement	27,382	30,765	30,139	32,869
1067 Pars - Retirement	158	203	258	336
1080 Insurance - Medical	27,600	31,172	31,172	25,426
1081 Insurance - Life	238	288	266	228
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>294,724</b>	<b>320,242</b>	<b>324,817</b>	<b>331,596</b>
<b>Supplies:</b>				
2001 Office Supplies	1,014	900	882	900
2002 Postage	460	1,000	565	500
2004 Gas and Oil	352	222	650	702
2005 Minor Tools	32	100	100	100
2015 Other Supplies	6,023	6,000	5,719	2,000
2091 Office Furniture/Equipment	-	500	352	500
2093 Computer Equipment	4,978	168,897	168,897	19,300
<b>Supplies Subtotal</b>	<b>12,859</b>	<b>177,619</b>	<b>177,165</b>	<b>24,002</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	938	1,505	910	1,600
3020 Training/Seminars	1,100	12,730	12,700	8,000
4001 Office Equipment	624	744	744	912
4030 VM: Fleet Maintenance	925	1,004	-	991
4050 Computer - Hardware	50,262	24,997	24,997	51,271
4055 Computer - Software	161,396	209,408	205,000	249,470
4060 Computer Lease Fees	29,360	48,943	48,943	41,704
4065 Computer Maintenance Fees	74,403	-	-	-
5004 Consulting	11,068	5,000	5,000	5,000
5007 Other Professional Services	2,933	50,180	50,180	14,800
6002 Printing/Reproduction	35	250	250	250
7001 Electrical	3,745	1,737	1,500	500
7003 Telephone	239,069	222,520	222,520	223,000
9014 Adm Transfer to Fund 014	693	699	699	518
<b>Services &amp; Charges Subtotal</b>	<b>576,551</b>	<b>579,717</b>	<b>573,443</b>	<b>598,016</b>
<b>Capital Outlay:</b>				
8023 Computer Equipment	-	20,000	20,000	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 884,134</b>	<b>\$ 1,097,578</b>	<b>\$ 1,095,425</b>	<b>\$ 953,614</b>



**Technology Fund**  
**FY 08-09**

**Computer Replacement Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
Supplies	\$ 100,630	\$ 63,395	\$ 66,326	\$ 147,700	132.98%
Services & Charges	40,995	168,064	165,738	154,504	-8.07%
Capital Outlay	49,135	69,580	68,431	-	-100.00%
<b>Division Total</b>	<b>\$ 190,760</b>	<b>\$ 301,039</b>	<b>\$ 300,495</b>	<b>\$ 302,204</b>	<b>0.39%</b>

*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**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2018 Computer Supplies	\$ -	\$ -	\$ 4,931	\$ -
2093 Computer Equipment	100,630	45,395	43,395	129,700
3022 Employee Training	-	18,000	18,000	18,000
<b>Supplies Subtotal</b>	<u>100,630</u>	<u>63,395</u>	<u>66,326</u>	<u>147,700</u>
<b>Services &amp; Charges:</b>				
4050 Computer Hardware	1,750	154,064	154,064	148,672
4055 Computer Software	28,662	10,000	9,000	4,332
5007 Other Professional Services	10,583	4,000	2,674	1,500
<b>Services &amp; Charges Subtotal</b>	<u>40,995</u>	<u>168,064</u>	<u>165,738</u>	<u>154,504</u>
<b>Capital Outlay:</b>				
8023 Computer Equipment	49,135	69,580	68,431	-
<b>Capital Outlay Subtotal</b>	<u>49,135</u>	<u>69,580</u>	<u>68,431</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 190,760</b>	<b>\$ 301,039</b>	<b>\$ 300,495</b>	<b>\$ 302,204</b>

**City of La Porte**  
**General Capital Improvement Fund (015) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 1,937,644
Plus Estimated 07-08 Revenues		
Transfer from General Fund	3,576,986	
Transfer from 4B Fund	1,025,000	
Transfer from Hotel/Motel Fund (Reserve for Beach Nourishment)	120,600	
Transfer from 2005 GO Bond Fund (Reimbursement)	147,556	
Donations	39,740	
Interest Income	85,324	
Total Revenues		4,995,206
Less Estimated 07-08 Expenditures and Commitments		
Project Costs	5,414,708	
Sylvan Beach Nourishment Project (Funded by 4B)	700,000	
Gateway Project (Funded by 4B)	325,000	
Total Expenditures and Commitments		6,439,708
<b><i>Estimated Fund Balance 9/30/08</i></b>		493,142
<b>Plus 08-09 Revenues:</b>		
Transfer from General Fund	6,060,311	
Transfer from Utility Fund	1,873,902	
Transfer from General Fund 4B Fund	2,700,000	
Interest Income	50,000	
Total Revenues		10,684,213
<b><i>Equals Total Resources</i></b>		11,177,355
<b>Less 08-09 Expenditures:</b>		
Project Costs	8,277,355	
Mainstreet Revitalization Project (Funded by 4B)	2,700,000	
Contingency	200,000	
Total Expenditures		11,177,355
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ -

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 4,995,206	\$ 10,684,213
Expenditures & Commitments	6,439,708	11,177,355
Revenues over Expenditures	\$ (1,444,502)	\$ (493,142)

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**

<b>PROJECT NAME</b>	<b>COST</b>
GEN961 Roof Replacements/Remodel Parks	\$ 176,500
GEN962 Northside Ball Field	65,000
GEN963 Replace Equipment at Pfeiffer Park	35,000
GEN964 Replace Equipment at Seabreeze Park	35,000
GEN675 Parks Joint Venture	20,000
SBF869 Sylvan Beach Pavilion Renovations	40,000
GEN965 Park Upgrade	225,000
GEN893 Bike Trail	1,800,000
GEN966 Tile/Carpet Replacement	45,000
GEN967 Asphalt Overlay	1,000,000
GEN949 Public Works Facility Rehab	200,000
GEN872 Concrete Street Restoration	30,000
GEN957 Drainage	1,000,000
GEN709 City Wide Sidewalk Replacement	50,000
GEN927 City Wide Wheelchair Ramp/Infill Sidewalk	50,000
GEN968 Police Department DVR System	104,405
GEN969 Thermal Cameras	24,000
GEN970 SCBA Bottles	20,000
GEN971 Air Compressor	35,000
GEN972 Planning Software (Building/Codes)	104,500
GEN799 Whelen Tower	40,000
GEN973 EOC Cameras	50,000
GEN974 IT Server System	225,000
GEN975 Sports Complex/Ballfields	2,902,950
GEN976 Mainstreet Revitalization Project	2,700,000
Contingency	<u>200,000</u>
 <b>TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS</b>	 \$ 11,177,355

## DESCRIPTION OF PROJECTS

### Roof Replacements/Remodel Parks

Project Number: 015-9892-961  
Fiscal Year 08-09 Funding: \$ 176,500

- Evelyn Kennedy Civic Center - roof is 12 years old & we are experiencing roof leak problems at the building. Recommend roof replacement with Durolast® material (or equal) with 15 year warranty - \$40,000.
- Recreation & Fitness Center Gym & Pool area - roof is 16 years old & we are experiencing continuing leak problems at the skylights & walls. Recommend roof replacement with Durolast® material (or equal) with 15 year warranty - \$55,000.
- Little Cedar Bayou Wave Pool Restrooms & Mechanical Room - roof is 19 years old & we are experiencing continuing leak problems at this facility. Recommend roof replacement with Durolast® material (or equal) with 15 year warranty - \$16,500.
- Remodel Building & Roof at Brookglen Pool - this building was acquired in 1999. Structure needs to be remodeled & roof needs to be replaced - \$65,000.

Annual Operating Impact:

This project will reduce annual maintenance costs for the City of La Porte.

### Remodel Northside Baseball Field

Project Number: 015-9892-962  
Fiscal Year 08-09 Funding: \$ 65,000

The baseball field at Northside Park was originally build more than twenty years ago & it is in need or renovation. This project will replace the existing fencing & backstop & dugouts, replace the scoreboard, renovate the field, provide landscaping & signage for the new field. Renovation of this field will build usage & utilization of the park & its facilities - \$65,000.

Annual Operating Impact:

This project will increase annual maintenance costs for the City of La Porte.

### Replace Equipment at Pfeiffer Park

Project Number: 015-9892-963  
Fiscal Year 07-08 Funding: \$ 35,000

In 1998 the City of La Porte adopted a program of park playground equipment & park service equipment replacement. The program will continue for the upcoming fiscal year, replacing the playground & park service equipment at Pfeiffer Park that was installed approximately 20 years ago. This project will be completed by Force Account & should not require any engineering or design services. The project will not have an impact on the City's operating costs, but will provide a safer environment for recreational activities at Pfeiffer Park

Annual Operating Impact:

This project will increase annual maintenance costs for the City of La Porte.

**Replace Equipment at Seabreeze Park**

Project Number: 015-9892-964  
Fiscal Year 08-09 Funding: \$ 35,000

The playground equipment at Seabreeze Park has deteriorated due to the corrosive effects of the constant self air from Galveston Bay. This project will replace the playground & park service equipment at Seabreeze Park that was installed approximately 11 years ago. This project will be completed by Force Account and should not require any engineering or design services. The project will not have an impact on the City's operating costs, but will provide a safer environment for recreational activities at Seabreeze Park

Annual Operating Impact:  
None.

**Parks Joint Venture**

Project Number: 015-9892-675  
Fiscal Year 08-09 Funding: \$ 20,000

These funds will be earmarked for joint ventures with recognized youth sports programs & 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 & beautification projects on City-owned properties.

Annual Operating Impact:  
This project will increase annual maintenance costs for the City of La Porte.

**Sylvan Beach Pavilion Renovations**

Project Number: 015-9892-869  
Fiscal Year 08-09 Funding: \$ 40,000

The Sylvan Beach Pavilion is in need of repairs & renovation to make it more attractive for provision of special events, wedding receptions, quinceneras & other social events for the La Porte area. Paint exterior building & make cosmetic repairs where needed.

Annual Operating Impact:  
This project will increase annual maintenance costs for the City of La Porte.

**Park Upgrade - Landscaping & Park Enhancements - Little Cedar Bayou & Various Parks**

Project Number: 015-9892-965  
Fiscal Year 08-09 Funding: \$ 225,000

The Landscaping & amenities at Little Cedar Bayou Park & other parks in our park system are in need of enhancement. Little Cedar Bayou Park is our flagship park, with the largest attendance in the city, containing the Wave Pool, Girl's Softball Complex, Multi-purpose Athletic Fields, Picnic Areas, Playgrounds & Trail Head

Components identified are :

- A landscape design for the park
- Seal coating of roadway & parking, re-striping of park
- Re-surface tennis courts
- Enhance picnic area
- Improve landscaping around Girl's Soft bass Complex, Wave Pool & Multi-purpose Fields

Annual Operating Impact:  
This project will increase annual maintenance costs for the City of La Porte.

**Bicycle-Pedestrian Trail System - Pasadena Connector**

Project Number: 015-9892-893  
Fiscal Year 08-09 Funding: \$ 1,800,000

This project is the second high priority segment of the Bicycle Pedestrian Trail System (Southside Trail or Safe Routes to School Trail is completed) that was identified in our 2003 Implementation Plan. The 5.2 mile segment will provide additional recreation and transportation opportunities for La Porte citizens by connecting the Central Business District of La Porte, eastward to the Pasadena Trail system & southward along Bay Area Blvd to Pasadena & Houston. The trail segment will begin at Little Cedar Bayou Park, move north to Fairmont Pkwy, east along the south side of Fairmont Pkwy to the Pasadena Convention Center. Future north-south connectors throughout La Porte will link other parts of La Porte, including a trail segments at Big Island Slough, Canada Road, Spring Gulley, Driftwood & Bay Area Blvd. The trail will connect through Little Cedar Bayou Park, to the Southside Trail as well.

Annual Operating Impact:

This project will increase annual maintenance costs for the City of La Porte.

**Tile/Carpet Replacement - La Porte Recreation & Fitness Center**

Project Number: 015-9892-966  
Fiscal Year 08-09 Funding: \$ 45,000

These funds will be earmarked for tile & carpet replacement at the RFC as follows:

- Both locker rooms & dressing areas - tile is 19 years old & we are experiencing cracking & chipping in both locker rooms. Recommend replacement with larger size tile which will improve appearance as well as ability to clean, estimated cost - \$21,352.
- Both locker room shower areas - tile is 19 years old & we are experiencing cracking & chipping in both areas. Recommend replacement with larger size tile which will improve appearance as well as ability to clean, estimated cost - \$14,040
- Administrative Office Area - carpet is 19 years old. Public area carpet was replaced in 2005 but not office areas. Propose replacing carpet in front office & hallway with ceramic tile & replacing vinyl tile in kitchen & restroom with ceramic tile to match. Carpet for interior offices are still serviceable & will not be replaced as a part of this project. Ceramic tile will improve appearance as well as ability to clean, estimated cost - \$9,536

Annual Operating Impact:

This project will reduce annual maintenance costs for the City of La Porte.

**Asphalt Overlay**

Project Number: 015-9892-967  
 Fiscal Year 08-09 Funding: \$ 1,000,000

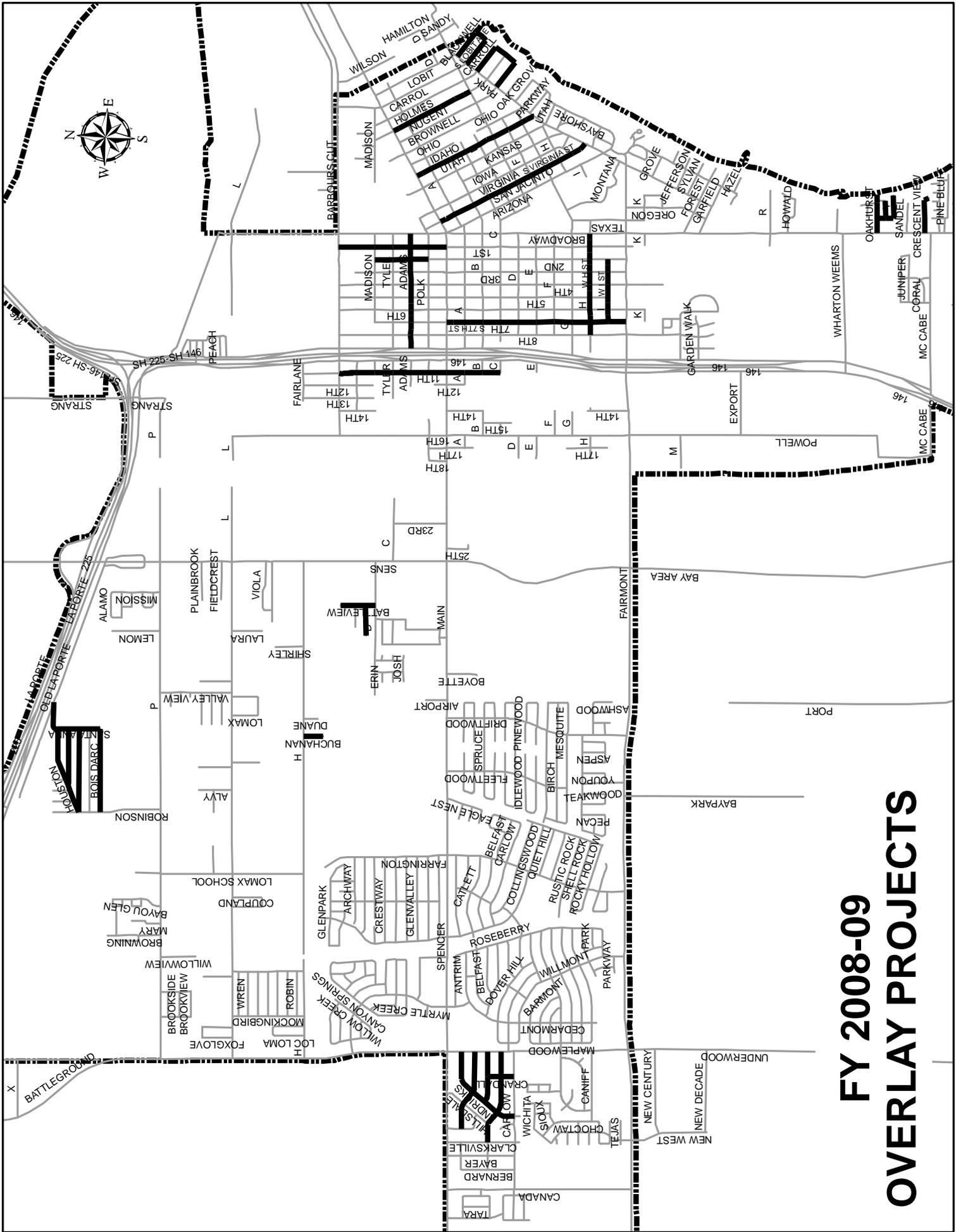
This project is an additional program to enhance the Street Sales Tax Projects. While these funds were used in 07-08 to provide for overlay, the use of these funds in the 08-09 fiscal year is planned for concrete street replacement. This project will provide for the overlay of streets utilizing general fund revenue. It is anticipated that the sales tax will be utilized in 09-10 budget year for this program. The estimated cost is \$949,050. The remaining \$50,000 is for engineering, testing and contingency. A detail listing of recommended streets proposed for overlay next year is as follows:

**2009-2009 OVERLAY PROGRAM**

STREET NAME	LIMITS OF PAVING	LINEAR FEET
1. S. Idaho	E. Main to Park	3,280
2. S. Holmes	Main to E. E	2,205
3. Andricks	Underwood to Carlow	2,570
4. Montgomery	Underwood to Ridgfield	2,115
5. Catlett	Underwood to Andricks	1,325
6. Belfast	Underwood to Clarksville	1,830
7. Crandall	Catlett to Carlow	675
8. Bois D'Arc	Robinson Rd. to Santa Anna	2,165
9. Houston	Robinson Rd. to Highway 225	3,155
10. Santa Anna	Houston to Bois D'Arc	1,170
11. S. 7 <sup>th</sup>	W. Main to Fairmont	4,435
12. S. Blackwell	Park to Roscoe	780
13. Roscoe	S. Blackwell to S. Lobit	400
14. S. Lobit	Roscoe to Park	790
15. Roscoe	S. Carroll to S. Nugent	800
16. S. Carroll	Park to Roscoe	790
17. S. Nugent	Park to Roscoe	790
18. N. 11 <sup>th</sup>	W. Main to Barbour's Cut	2,660
19. S. 11 <sup>th</sup>	W. Main to W. C	1,390
20. S. Virginia	E. Main to Park	3,630
21. Oakhurst	Broadway to dead end	775
22. S. Y	West View to dead end	595
23. Bay	West View to dead end	435
24. West View	Oakhurst to dead end	430
25. Crescent View	Broadway to dead end	845
26. W. I	S. 2nd to S. 8 <sup>th</sup>	1,510
27. W. H	Broadway to S. 8 <sup>th</sup>	2,405
28. W. Adams	Broadway to 146	2,940
29. Flintlock	Battle View to west end	485
30. Battle View	N. D to dead end	625
31. Buchanan	N. H to dead end	528
32. Monument	Santa Anna to Houston	1,450
33. San Jacinto	Robinson to Santa Anna	2,170
34. N. 1 <sup>st</sup>	Main to Barbour's Cut	2,690
35. N. 2 <sup>nd</sup>	W. Polk to W. Madison	1,315
TOTAL LINEAR FEET		56,153
TOTAL SQUARE YARDS		126,540
TOTAL ESTIMATED COST (\$7.50/SY)		\$ 949,050

Annual Operating Impact:

None.



# FY 2008-09 OVERLAY PROJECTS

**Public Works Facility Rehabilitation - Phase II**

Project Number: 015-9892-949  
Fiscal Year 08-09 Funding: \$ 200,000

The existing Public Works facility is in excess of 25 years old. The building, a steel frame with metal sheathing has deteriorated over the years. The roof leaks, walls have rusted through & the insulation is ruined in many areas.

Phase I of the Project, removal of the existing metal roof & associated trim & install a new metal roof with 3 inch insulation, is complete. Phase II of the project is to remove & replace existing wall panels & insulation. Additionally, switch gear will be added to the electrical service to provide for the connection of a portable emergency generator.

Annual Operating Impact:  
None.

**Concrete Street Restoration**

Project Number: 015-9892-872  
Fiscal Year 08-09 Funding: \$ 30,000

The Concrete Restoration Project is designed to rehabilitate existing concrete streets that have experienced settlement & joint displacement. The process involves pumping material beneath sunken slabs, raising them to the original profil & elevation. This process will also be used to level sunken curb lines to reestablish drainage flow. The process now has several vendors, using similar techniques. It is anticipated that the project will be an ongoing program.

Annual Operating Impact:  
None.

**Drainage**

Project Number: 015-9892-957  
Fiscal Year 08-09 Funding: \$ 1,000,000

The City is currently conducting a drainage study to determine areas within the City with flooding issues and what needs to be done to improve flooding in those areas. The study has not yet been completed; however, the City has set aside funds to begin construction on those improvements once determined

Annual Operating Impact:  
Unknown at this time.

**City Wide Sidewalk Replacement**

Project Number: 015-9892-709  
Fiscal Year 08-09 Funding: \$ 50,000

These funds will be used to repair sidewalks located in various parts of the City. This is the twelfth year of a program designed to replace badly deteriorated sidewalks. The sidewalks to be improved will be selected using guidelines previously reviewed & approved by Council.

Annual Operating Impact:  
None.

**City Wheelchair Ramp/Infill Sidewalk**

Project Number: 015-9892-927  
Fiscal Year 08-09 Funding: \$ 50,000

The installation of new wheelchair ramps on an as needed basis. To in-fill areas with new sidewalk to interconnect existing sidewalks, also to connect schools & public facilities with neighborhoods

Annual Operating Impact:

None.

**In Car DVR Systems - Phase I**

Project Number: 015-9892-968  
Fiscal Year 08-09 Funding: \$ 104,405

The Police Department currently utilizes VCR recording technology for the in-car camera systems. It is evident that these systems will not be supported in the near future. Our intention is to purchase the proposed systems in phases. The first phase would be to purchase the server & components for viewing & duplicating the DVR's & installing the units in 10 vehicles. A total of 42 vehicles will need the package, leaving 32 for future year purchase.

Annual Operating Impact:

\$1,000 - Recordable DVD's  
\$8,200 - Per year server maintenance (3 year warranty on equipment standard)

**Thermal Cameras**

Project Number: 015-9892-969  
Fiscal Year 08-09 Funding: \$ 24,000

Cameras that are used by the fire department during search and rescue. The cameras are also used to check for hot spots to detect the origin and area of hidden fires. The current cameras are 10 years old and out of date with the new technology. Two out of the four cameras will be replaced this year on the first out fire trucks

Annual Operating Impact:

None.

**SCBA Bottles**

Project Number: 015-9892-970  
Fiscal Year 08-09 Funding: \$ 20,000

Replacement of airpack cylinders used by the fire department. The department has 31 bottles that will go out of service this next year and this will replace 20 bottles

Annual Operating Impact:

None.

**Air Compressor**

Project Number: 015-9892-971  
Fiscal Year 08-09 Funding: \$ 35,000

This item is used to fill the air bottles in the SCBA. The fire department is using an assist pump system now, which requires the purchase of air at a cost of approximately \$300 a month. The new system will allow the fire and police departments to fill their bottles without buying air each month

Annual Operating Impact:

Reduction of approximately \$300 a month per bottle for air purchase.

**Planning Software (Building/Codes)**

Project Number: 015-9892-972  
Fiscal Year 08-09 Funding: \$ 104,500

Software provides a comprehensive, flexible solution for community development departments that supports the tracking of all stages of construction activity. From initial zoning allocation thru plan review, permit issuance, inspections, co-issuance, final sign-off and future remodeling and code enforcement events. Data is collected, organized, analyzed and at your fingertips.

Inspections/Code Enforcement:

- Inspection results updated within 5 minutes of completion
- Jobsite access to permit information
- Correction notices issued in the field
- More efficient use of employee time

Planning:

- Property history readily available (P&Z and ZBOA actions)
- Reports

Annual Operating Impact:

None.

**Whelen Tower**

Project Number: 015-9892-799  
Fiscal Year 08-09 Funding: \$ 40,000

This project is an ongoing item to replace one original siren each year. The new upgrades are omni-directional & 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.

**EOC Cameras**

Project Number: 015-9892-973  
Fiscal Year 08-09 Funding: \$ 50,000

The cameras will be housed in dispatch and will be used to monitor traffic conditions, weather conditions and chemical related problems when a bird's eye view is needed. Currently the City has no way of monitoring traffic to determine where units need to be sent to help

Annual Operating Impact:

Limited maintenance costs associated besides annual preventative maintenance.

**IT Infrastructure Improvements - Server System**

Project Number: 015-9892-974  
Fiscal Year 08-09 Funding: \$ 225,000

An infrastructure upgrade is requested in order to replace aging servers, centralize the City's datacenter & reduce the management required to maintain it, increase data storage capacity, provide more efficient use of network storage space, provide better disaster recovery, reduce the number of servers & improve access to network data. This upgrade will involve the installation of a SAN (Storage Area Network), the installation of additional data archiving such as tape drives, the installation of new servers at the police station datacenter, the implementation of server virtualization software such as VMWare, and the relocation of some servers (or their services) to the police station datacenter. Some existing servers will be retired because they will reach their five year life cycle in 2009.

Annual Operating Impact:

Unknown at this time.

**Sports Complex/Ballfields**

Project Number: 015-9892-975  
Fiscal Year 08-09 Funding: \$ 2,902,950

This funding will be used to design and construct a youth baseball complex and related infrastructure at Westside Park. Funding for this project of \$1,234,321 can also be found in Fund 48 (2006 General Obligation Bond Fund) bringing the total funding to \$4,137,271.

Annual Operating Impact:

Will increase maintenance costs in the parks department. Amount unknown at this time.

**Mainstreet Revitalization Project**

Project Number: 015-9892-976  
Fiscal Year 08-09 Funding: \$ 2,700,000

The Town Plaza is a project of the Economic Development Corporation which will support and enhance the current Main Street businesses by bringing additional workers and shoppers into the Main Street Business District. It is in the purest sense "An Economic Development Small Business Expansion and Retention Program" geared towards helping our existing businesses expand and grow.

Another critical component is that the project supports the City Comprehensive Plan and Citizen input about Main Street District being the "Heart of the Community" and a desire to return to the days when "walking around and visiting with your neighbors was a fun thing to do." The creation of the "Plaza" will provide a gathering spot for out citizens to enjoy the various annual community events such as "Christmas on Main Street" and the "Fall Back Festival" sponsored by the City's Main Street Program

Annual Operating Impact:

Unknown at this time.



**City of La Porte**  
**Utility Capital Improvement Fund (003) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ (222,181)
Plus Estimated 07-08 Revenues		1,286,850
Less Estimated 07-08 Expenditures and Commitments		1,026,172
<b><i>Estimated Fund Balance 9/30/08</i></b>		38,497
<b>Plus 08-09 Revenues:</b>		
Transfer from Utility Fund	-	
Transfer from General CIP Fund	-	
Water Front Foot Fees	90,000	
Sewer Front Fees	100,000	
Interest Income	2,000	
Total Revenues		192,000
<b><i>Equals Total Resources</i></b>		230,497
<b>Less 08-09 Expenditures:</b>		
Project Costs	-	
Total Expenses		-
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 230,497

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 1,286,850	\$ 192,000	
Expenditures & Commitments	1,026,172	-	
Revenues over Expenditures	\$ 260,678	\$ 192,000	

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.



**City of La Porte  
Transportation & Other Infrastructure Fund (005) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 1,170,529
Plus Estimated 07-08 Revenues		34,564
Less Estimated Expenditures and Commitments		
Widen Fairmont Pkwy to 6 Lanes*	649,650	649,650
<b><i>Estimated Fund Balance 9/30/08</i></b>		555,443
<b>Plus 08-09 Revenues:</b>		
Interest Income	17,282	
Total Revenues		17,282
<b><i>Equals Total Resources</i></b>		572,725
<b>Less 08-09 Expenditures:</b>		
Widen Fairmont Pkwy to 6 Lanes (Additional Funding)	-	
		-
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 572,725

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 34,564	\$ 17,282
Expenditures & Commitments	649,650	-
Revenues over Expenditures	\$ (615,086)	\$ 17,282

\*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**

<b><i>Beginning Fund Balance 9/30/07</i></b>	\$	314,340
Plus Estimated 07-08 Revenues		309,854
Less Estimated 07-08 Expenditures and Commitments		335,630
<i>Transfer Balance Back to Utility CIP Fund</i>		200,000
<b><i>Estimated Fund Balance 9/30/08</i></b>		88,564
<b>Plus 08-09 Revenues:</b>		
Transfer from Utility Fund	300,000	
Interest Income	4,927	
Total Revenues		304,927
<b><i>Equals Total Resources</i></b>		393,491
<b>Less 08-09 Expenditures:</b>		
Project Costs	300,000	
Contingency	50,000	
Total Expenditures		350,000
<b><i>Ending Fund Balance 9/30/09</i></b>	\$	43,491

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 309,854	\$ 304,927
Expenditures & Commitments	335,630	350,000
Revenues over Expenditures	\$ (25,776)	\$ (45,073)

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

<b>PROJECT NAME</b>	<b>COST</b>
SEW669 Annual Sewer Rehabilitation	\$ <u>350,000</u>
<b>TOTAL SEWER REHABILITATION FUND PROJECTS</b>	<b>\$ 350,000</b>

### Sanitary Sewer Rehabilitation

Project Number: 018-9881-669  
Fiscal Year 08-09 Funding: \$ 350,000

Planning Department will assist in preparation of contract documents as needed. Public Works Department will perform in-house rehabilitation of sewers by slipline, point repairs, manhole sealing, smoke testing & TV inspection

Fairmont Park Rehabilitation - Rehabilitate 200 vertical feet of manholes on Fairmont Pkwy Trunk Sewer  
Northwest La Porte Rehabilitation - 4,000 feet - 1900 to 2200 blocks of Meadowlark & Mockingbird.

Annual Operating Impact:

None.

**City of La Porte  
Street Maintenance Fund (033) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 970,065
Plus Estimated 07-08 Revenues		
Sales Tax	771,253	
Interest Income	30,374	
Total Revenues	801,627	801,627
Less Estimated 07-08 Expenditures		1,647,981
<b><i>Estimated Fund Balance 9/30/08</i></b>		123,711
<b>Plus 08-09 Revenues:</b>		
Sales Tax	771,253	
Interest Income	15,187	
Total Revenues	786,440	786,440
<b><i>Equals Total Resources</i></b>		910,151
<b>Less 08-09 Expenditures:</b>		
Street Maintenance Projects	700,000	
Total Expenditures	700,000	700,000
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 210,151

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 801,627	\$ 786,440
Expenditures	1,647,981	700,000
Revenues over Expenditures	\$ (846,354)	\$ 86,440

## STREET MAINTENANCE SALES TAX SUMMARY

PROJECT NAME	COST
Concrete Streets (Valley Brook & Collingswood)	\$ <u>700,000</u>
<b>TOTAL STREET MAINTENANCE SALES TAX FUND PROJECTS</b>	<b>\$ 700,000</b>

### Concrete Streets (Valley Brook & Collingswood)

Project Number: 033-7071-531  
Fiscal Year 08-09 Funding: \$ 700,000

This project is the continuation of the replacement of concrete & overlay of asphalt streets, utilizing the street maintenance sales tax. The proposed replacement of Valley Brook Drive from Old Orchard to approximately Hillridge, with selective additional areas on Collingswood are planned.

Annual Operating Impact:

None.

**City of La Porte**  
**1998 General Obligation Bond Fund (040) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 1,153,962
Plus Estimated 07-08 Revenues		30,000
Less Estimated 07-08 Expenditures and Commitments		
F216 Watershed Study Design / Construction	600,767	600,767
<b><i>Estimated Fund Balance 9/30/08</i></b>		583,195
<b>Plus 08-09 Revenues:</b>		
Interest Income	7,000	
Total Revenues		7,000
<b><i>Equals Total Resources</i></b>		590,195
<b>Less 08-09 Expenditures:</b>		
F216 Watershed Construction	590,195	
Total Expenditures		590,195
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ -

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 30,000	\$ 7,000
Expenditures & Commitments	600,767	590,195
Revenues over Expenditures	\$ (570,767)	\$ (583,195)

***1998 General Obligation Bonds issued for Street and Drainage Improvements.***

## 1998 GENERAL OBLIGATION BOND PROJECT SUMMARY

<b>Project Name</b>		<b>Cost</b>
GEN849	F216 Watershed Design & Construction	\$ <u>590,195</u>
<b>TOTAL 1998 GENERAL OBLIGATION PROJECT</b>		\$ 590,195

### **F216 Watershed Design & Construction**

Project Number: 040-9892-849

Fiscal Year 08-09 Funding: \$ 590,195

The City is currently conducting a drainage study to improve drainage and flooding problems in certain areas. The study has not yet been completed; however the City has set aside these funds to begin construction on those improvements within the F216 watershed once determined.

Annual Operating Impact:

None

**City of La Porte**  
**2000 General Obligation Fund (41) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>	\$	276,022
Plus Estimated 07-08 Revenues		
Interest Income		7,500
		7,500
Less Estimated Expenditures and Commitments		
Projects Costs - Initiate Design of Training Facility		120,000
Fire Station #3		14,413
		14,413
<b><i>Estimated Fund Balance 9/30/08</i></b>		<b>149,109</b>
<b>Plus 08-09 Revenues:</b>		
Interest Income		-
		-
Total Revenues		-
<b><i>Equals Total Resources</i></b>		<b>149,109</b>
<b>Less 08-09 Expenditures:</b>		
Fire Training Facility		124,644
Reserve for Potential Arbitrage Rebate		24,465
		149,109
Total Expenditures		149,109
<b><i>Ending Fund Balance 9/30/09</i></b>	\$	<b>-</b>

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 7,500	\$ -
Expenditures & Commitments	134,413	149,109
Revenues over Expenditures	\$ (126,913)	\$ (149,109)

***2000 General Obligation Bonds issued for City Hall Expansion, Fire Station #4, Fire Station #3 and San Jacinto Swimming Pool.***

## 2000 GENERAL OBLIGATION BOND PROJECT SUMMARY

<b>Project Name</b>		<b>Cost</b>
GEN935	Fire Training Facility	\$ <u>124,644</u>
<b>TOTAL 1998 GENERAL OBLIGATION PROJECT</b>		\$ 124,644

### Fire Training Facility

Project Number: 041-9892-935  
Fiscal Year 08-09 Funding: \$ 124,644

The fire department is trying to add an 80-100 person classroom at the fire training facility. It will be a large one room building to hold citywide fire training classes. It can also be rented out as a classroom when the field is rented. \$120,000 has been set aside in FY2007-08 for this project. The additional \$124,644 will bring the total to \$224,644.

#### Annual Operating Impact:

Possible increase in revenue from renting out classroom, which would be offset by an increase in maintenance costs for the building.

**City of La Porte**  
**2002 General Obligation Fund (43) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>	\$	23,462
Plus Estimated 07-08 Revenues		
Interest Income		2,000
Less Estimated Expenditures and Commitments		
EMS Remodel		10,386
		10,386
<b><i>Estimated Fund Balance 9/30/08</i></b>		15,076
<b>Plus 08-09 Revenues:</b>		
Interest Income		-
		-
Total Revenues		-
<b><i>Equals Total Resources</i></b>		15,076
<b>Less 08-09 Expenditures:</b>		
Reserve for Potential Arbitrage Rebate		1,990
		1,990
Total Expenditures		1,990
<b><i>Ending Fund Balance 9/30/09</i></b>	\$	13,086

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 2,000	\$ -
Expenditures & Commitments	10,386	1,990
Revenues over Expenditures	\$ (8,386)	\$ (1,990)

***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**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 1,163,236
Plus Estimated 07-08 Revenues		28,000
Less Estimated Expenditures and Commitments Projects	-	
Total Expenditures	-	
<b><i>Estimated Fund Balance 9/30/08</i></b>		1,191,236
<b>Plus 08-09 Revenues:</b>		
Interest Income	-	
	-	
<b><i>Equals Total Resources</i></b>		1,191,236
<b>Less 08-09 Expenditures:</b>		
Reserve for Potential Arbitrage Rebate	11,883	
Bay Area Boulevard Trail	850,000	
	861,883	
Total Expenditures		861,883
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 329,353

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 28,000	\$ -
Expenditures & Commitments	-	861,883
Revenues over Expenditures	\$ 28,000	\$ (861,883)

***2004 Certificates of Obligation Bonds issued for Bay Area Boulevard, Canada Road Paving and Drainage, and the Land Acquisition for the Police Headquarters.***

## 2004 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
GEN981      Bay Area Boulevard and Canada Road Trail System Improvements	\$ <u>850,000</u>
<b>TOTAL 2004 CERTIFICATES OF OBLIGATION PROJECTS</b>	<b>\$ 850,000</b>

### Bay Area Boulevard and Canada Road Trail System Improvements

Project Number:                    044-9892-981  
 Fiscal Year 08-09 Funding:                    \$ 850,000

Design and construct an eight foot (8') wide bicycle-pedestrian pathway, approximately one (1) mile in length, as a street improvement for Bay Area Boulevard between Fairmont Parkway and Spencer Highway in accordance with the City of La Porte Bicycle and Pedestrian Trail Implementation Plan, adopted by Council Resolution in 2002. Include transition from existing bicycle pathway that continues southward on Bay Area Boulevard at its intersection with Fairmont Parkway.

Design and construct an eight foot (8') wide bicycle-pedestrian pathway, approximately one-half (1/2) mile in length, as a street improvement for Canada Road, beginning on the south side of Fairmont Parkway, continuing northward to the Harris County Flood Control District Channel B112-02, in accordance with the City of La Porte Bicycle and Pedestrian Trail Implementation Plan, adopted by Council Resolution in 2002. Include transition from proposed bicycle pathway currently under design on the south side of Fairmont Parkway.

#### Annual Operating Impact:

This project will increase annual maintenance costs for the City of La Porte.

**City of La Porte**  
**2005 Certificates of Obligation Bond Fund (45) Summary**

<b>Beginning Fund Balance 9/30/07</b>		\$ 727,661
<b>Plus Estimated 07-08 Revenues</b>		
Interest Income		20,000
<b>Less Estimated Expenditures and Commitments</b>		
Lift Station #8 Renovation	180,498	
Lift Station #32 Renovation	170,780	
Design Lift Station #6	56,105	
Total Expenditures		407,383
<b>Estimated Fund Balance 9/30/08</b>		340,278
<b>Plus 08-09 Revenues:</b>		
Interest Income	1,400	1,400
<b>Equals Total Resources</b>		341,678
<b>Less 08-09 Expenditures:</b>		
Reserve for Potential Arbitrage Rebate	25,307	
Fairmont Waterline Improvements	265,000	
Lift Station Evaluation	30,000	
Valley Brook Waterline Improvements	21,371	
Total Expenditures		341,678
<b>Ending Fund Balance 9/30/09</b>		\$ -

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 20,000	\$ 1,400
Expenditures & Commitments	407,383	341,678
Revenues over Expenditures	\$ (387,383)	\$ (340,278)

***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**

<b>Project Name</b>		<b>Cost</b>
UTL979	Lift Station Evaluation	\$ 30,000
UTL980	Fairmont Utility Relocation Project	265,000
UTL978	Valley Brook Waterline Replacement	<u>21,371</u>
<b>TOTAL 2005 CERTIFICATES OF OBLIGATION PROJECTS</b>		\$ 316,371

**Lift Station Evaluation**

Project Number: 045-9892-979  
 Fiscal Year 08-09 Funding: \$ 30,000

The city has competed rehabilitation of five (5) lift stations identified in the Engineering Report prepared several years ago. With the completion of these projects, it is requested that an additional five (5) lift stations undergo an engineering evaluation to recommend improvements for future capital improvements. The proposal list includes Lift Stations 10 (Glen Meadows), 13 (North L Street), 14 (North L Street), 19 (Lomax School Road) & 37 (Luella Blvd.).

Annual Operating Impact:  
 None.

**Fairmont Utility Relocation Project**

Project Number: 045-9892-980  
 Fiscal Year 08-09 Funding: \$ 265,000

Harris County has initiated the design of improvements to Fairmont Pkwy from SH 146 to South 16th Street. The proposed improvements will require the relocation of utilities within the ROW to accommodate the proposed widening.

Fairmont Pkwy Waterline Relocation	\$ 180,000
Fairmont Pkwy Sewer Relocation	35,000
Engineering	<u>50,000</u>
	\$ 265,000

Annual Operating Impact:  
 None.

**Valley Brook Water Line Replacement**

Project Number: 045-9892-978  
 Fiscal Year 08-09 Funding: \$ 21,371

The existing waterline along Valley Brook from Spencer Hwy to Hillridge is constructed of cast iron pipe, & has been susceptible to frequent breakage due to the material & age (40+ years). Replacement of this line with C900 PVC will eliminate this problem. This is partial funding. The other \$103,322 can be found in Fund 047.

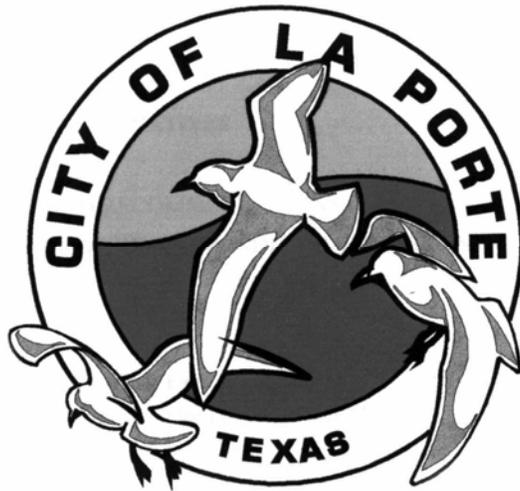
Annual Operating Impact:  
 None.

**City of La Porte**  
**2005 General Obligation Bond Fund (46) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 489,673
<b>Plus Estimated 07-08 Revenues</b>		
Interest Income		1,500
<b>Less Estimated Expenditures and Commitments</b>		
EOC Equipment	20,620	
Police Facility	215,077	
Total Expenditures		235,697
<b><i>Estimated Fund Balance 9/30/08</i></b>		255,476
<b>Plus 08-09 Revenues:</b>		
Interest Income	-	-
<b><i>Equals Total Resources</i></b>		255,476
<b>Less 08-09 Expenditures:</b>		
Projects Costs	-	
Reserve for Potential Arbitrage Rebate	73,824	
Total Expenditures		73,824
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 181,652

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 1,500	\$ -
Expenditures & Commitments	235,697	73,824
Revenues over Expenditures	\$ (234,197)	\$ (73,824)

***2005 General Obligation Bonds issued for the Police Facility.***



**City of La Porte**  
**2006 Certificates of Obligation Bond Fund (47) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 2,439,212
<b>Plus Estimated 07-08 Revenues</b>		
Interest Income	80,000	
Total Revenues		80,000
<b>Less Estimated Expenditures and Commitments</b>		
WWTP Aeration Improvements	17,917	
Total Expenditures & Commitments		17,917
<b><i>Estimated Fund Balance 9/30/08</i></b>		2,501,295
<b>Plus 08-09 Revenues:</b>		
Interest Income	5,000	
		5,000
<b><i>Equals Total Resources</i></b>		2,506,295
<b>Less 08-09 Expenditures:</b>		
Reserve for Potential Arbitrage Rebate	88,638	
Various Water/Sewer Projects	2,123,629	
Total Expenditures		2,212,267
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 294,028

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 80,000	\$ 5,000
Expenditures & Commitments	17,917	2,212,267
Revenues over Expenditures	\$ 62,083	\$ (2,207,267)

***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
UTL725    Utility Line Oversizing	\$        25,000
UTL880    Utility Equipment Replacement	40,000
UTL933    Sens Road Utility Line Relocation	1,800,000
UTL977    Update Water Master Plan	100,000
UTL898    In-house Water Line Replacement	30,000
UTL978    Valley Brook Water Line Replacement	<u>128,629</u>
<b>TOTAL 2006 CERTIFICATES OF OBLIGATION PROJECTS</b>	<b>\$    2,123,629</b>

### Utility Line Oversizing

Project Number:            047-9892-725  
 Fiscal Year 08-09 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.

### Utility Equipment Replacement

Project Number:            047-9892-880  
 Fiscal Year 08-09 Funding:            \$    40,000

Ongoing improvements to various utility sites, including replacement of motor controls, pumps, motors, chlorinators & other equipment. Specific projects are as follows:

- Replace Fairmont Park booster pump
- Replace fence at LS 11, 12 & 37
- Replace two (2) rotor gear boxes (WWTP)
- Replace Golf Course control panel (WWTP)

#### Annual Operating Impact:

None.

**Sens Road Utility Relocation - Phase I Design**

Project Number: 047-9892-933  
Fiscal Year 08-09 Funding: \$ 1,800,000

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. Final design is currently underway. 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 II of the project 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.

**Update Water Master Plan**

Project Number: 047-9892-977  
Fiscal Year 08-09 Funding: \$ 100,000

The last full update of the City's Water Master Plan is dated May 1984. Many system improvements have been made since that time, as well as regulatory changes. The La Porte Area Water Authority has purchased 7.8 MGD of treated surface water capacity at the City of Houston's Southeast Purification Plant, the City has constructed one new elevated storage tank & several thousand feet of new water lines to improve flow & circulation.

The update is needed to measure the effectiveness of completed improvements & identify additional improvement necessary, together with projected priorities & estimates.

Annual Operating Impact:

None.

**In-house Waterline Replacement**

Project Number: 047-9892-898  
Fiscal Year 08-09 Funding: \$ 30,000

In-house utility forces will construct all waterline replacement. No engineering anticipated.

- 800 Blk of S. 1st & 2nd from W. "H" St. to W. "G" St. 400 ft
- 800 Blk of S. 1st & S. Broadway from W. "H" St. to W. "G" St. 400 ft
- 200 Blk of N. 1st & N. Broadway from W. Polk to W. Adams 500 ft
- 300 Blk of N. 1st & N. Broadway from W. Adams to W. Tyler 500 ft
- 100 Blk of N. Iowa 500 ft

Annual Operating Impact:

None.

**Valley Brook Water Line Replacement**

Project Number: 047-9892-978

Fiscal Year 08-09 Funding: \$ 103,322

The existing waterline along Valley Brook from Spencer Hwy to Hillridge is constructed of cast iron pipe, & has been susceptible to frequent breakage due to the material & age (40+ years). Replacement of this line with C900 PVC will eliminate this problem.

Annual Operating Impact:

None.

**City of La Porte**  
**2006 General Obligation Bond Fund (48) Summary**

<b>Beginning Fund Balance 9/30/07</b>		\$	1,221,842
<b>Plus Estimated 07-08 Revenues</b>			
Interest Income	28,000		
Total Revenues	28,000		28,000
<b>Less Estimated Expenditures and Commitments</b>			
Park Improvements - Westside Park	1,234,321		
Total Expenditures & Commitments	1,234,321		1,234,321
<b>Estimated Fund Balance 9/30/08</b>			15,521
<b>Plus 08-09 Revenues:</b>			
Interest Income	2,500		
	2,500		2,500
<b>Equals Total Resources</b>			18,021
<b>Less 08-09 Expenditures:</b>			
Reserve for Potential Arbitrage Rebate	18,021		
Total Expenditures	18,021		18,021
<b>Ending Fund Balance 9/30/09</b>		\$	-

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 28,000	\$ 2,500
Expenditures & Commitments	1,234,321	18,021
Revenues over Expenditures	\$ (1,206,321)	\$ (15,521)

**2006 General Obligation Bonds issued for Park Improvements for the Park on Canada Road.**



**City of La Porte**  
**2007 Certificates of Obligation Bond Fund (49) Summary**

<b>Beginning Fund Balance 9/30/07</b>		\$	8,048,779
<b>Plus Estimated 07-08 Revenues</b>			
Interest Income	175,000		
Total Revenues	175,000		175,000
<b>Less Estimated Expenditures and Commitments</b>			
Waste Water Treatment Plant	6,094,040		
Golf Course Cart Paths	499,422		
Total Expenditures & Commitments	6,593,462		6,593,462
<b>Estimated Fund Balance 9/30/08</b>			1,630,317
<b>Plus 08-09 Revenues:</b>			
Interest Income	10,000		
	10,000		10,000
<b>Equals Total Resources</b>			1,640,317
<b>Less 08-09 Expenditures:</b>			
Reserve for Potential Arbitrage Rebate	40,317		
Reserve for Debt Repayment	1,125,492		
Transfer to Debt Service Fund	474,508		
Total Expenditures	1,640,317		1,640,317
<b>Ending Fund Balance 9/30/09</b>		\$	-

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 175,000	\$ 10,000
Expenditures & Commitments	6,593,462	1,640,317
Revenues over Expenditures	\$ (6,418,462)	\$ (1,630,317)

*2007 Certificates of Obligation Bonds issued for Waste Water Treatment Plant Improvements, Ballfields and Golf Course Cart Paths.*



**City of La Porte  
General Debt Service Fund (004) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$	1,925,755
Plus Estimated 07-08 Revenues			3,382,180
Less Estimated 07-08 Expenditures			3,477,278
<b><i>Estimated Fund Balance 9/30/08</i></b>			1,830,657
<b>Plus 08-09 Revenues:</b>			
General Property Taxes - Current	1,538,816		
General Property Taxes - Delinquent	55,000		
Supplements & Corrections	316,265		
Transfer from Section 4B	672,030		
Transfer from Utility Fund	154,397		
Transfer from 2007 CO Bond Fund	474,508		
Interest Income	65,000		
Total Revenues			3,276,016
<b><i>Equals Total Resources</i></b>			5,106,673
<b>Less 08-09 Expenditures:</b>			
1998 General Obligation Bonds	180,781		
2000 Certificates of Obligation	252,344		
2000 General Obligation Bonds	238,050		
2002 General Obligation Bonds	469,733		
2004 Certificates of Obligation	482,200		
2005 Certificates of Obligation	127,423		
2005 General Obligation Bonds	562,333		
2006 Certificates of Obligation	93,948		
2006 General Obligation Bonds	464,448		
2007 Certificates of Obligation	474,508		
Total Expenditures			3,345,768
<b><i>Ending Fund Balance 9/30/09</i></b>		\$	1,760,905

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 3,382,180	\$ 3,276,016	
Expenditures	3,477,278	3,345,768	
Revenues over Expenditures	\$ (95,098)	\$ (69,752)	

**City of La Porte**  
**Utility Debt Service Fund (007) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 1,140,738
Plus Estimated 07-08 Revenues		32,551
Less Estimated 07-08 Expenditures		479,105
<b><i>Estimated Fund Balance 9/30/08</i></b>		694,184
<b>Plus 08-09 Revenues:</b>		
Transfer from Utility Fund	79,705	
Interest Income	25,000	
Total Revenues	104,705	104,705
<b><i>Equals Total Resources</i></b>		798,889
<b>Less 08-09 Expenditures:</b>		
1998 Revenue Bonds	127,719	
2006 Private Placement Bonds	336,131	
Total Expenditures	463,850	463,850
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 335,039

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 32,551	\$ 104,705	
Expenditures	479,105	463,850	
Revenues over Expenditures	\$ (446,554)	\$ (359,145)	

**City of La Porte**  
**La Porte Area Water Authority Debt Service Fund (017) Summary**

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<i>Beginning Fund Balance 9/30/07</i>		\$	-
Plus Estimated 07-08 Revenues			758,532
Less Estimated 07-08 Expenditures			758,532
			758,532
<i>Estimated Fund Balance 9/30/08</i>			-
<b>Plus 08-09 Revenues:</b>			
Billings to Cities		750,069	
Total Revenues		750,069	750,069
<i>Equals Total Resources</i>			750,069
<b>Less 08-09 Expenditures:</b>			
1999 Refunding Bonds		750,069	
Total Expenditures		750,069	750,069
<i>Ending Fund Balance 9/30/09</i>		\$	-

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	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 758,532	\$ 750,069	
Expenditures	758,532	750,069	
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 July 10, 2008**

City of La Porte, Texas

*Ron Bottoms*  
*City Manager*

*Michael Dolby*  
*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>
2007-08	3,477,278	479,105	758,531	4,714,914
2008-09	3,345,768	463,850	750,069	4,559,687
2009-10	3,331,396	326,314	740,456	4,398,166
2010-11	3,326,383	316,496	735,513	4,378,392
2011-12	3,317,962	306,679	736,163	4,360,804
2012-13	3,360,714	296,861	741,288	4,398,863
2013-14	3,353,274	287,044	735,713	4,376,031
2014-15	3,336,316	277,226	734,600	4,348,142
2015-16	3,306,395	267,409	736,944	4,310,748

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>
2007-08	3,477,278	479,105	758,531	4,714,914
2008-09	3,345,768	463,850	750,069	4,559,687
2009-10	3,331,396	326,314	740,456	4,398,166
2010-11	3,326,383	316,496	735,513	4,378,392
2011-12	3,317,962	306,679	736,163	4,360,804
2012-13	3,360,714	296,861	741,288	4,398,863
2013-14	3,353,274	287,044	735,713	4,376,031
2014-15	3,336,316	277,226	734,600	4,348,142
2015-16	3,306,395	267,409	736,944	4,310,748



## **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 2.5%,
3. The estimated taxable value of the City will increase by 4% 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
<b>Total</b>	<b>\$15,550</b>	<b>\$13,550</b>	<b>\$ 2,000</b>

### 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		1,950,477,094
Times debt limit factor (2.50 per 100)		<u>.025</u>
Equals debt limit		48,761,927
Less amount applicable to debt limit	16,065,000	
Plus funds accumulated for servicing of debt	<u>1,830,657</u>	
Equals remaining legal debt margin		34,527,584

This means the City could issue up to \$34,527,584 in debt and remain in compliance with State established Debt limits.

### General Obligation Debt Per Capita

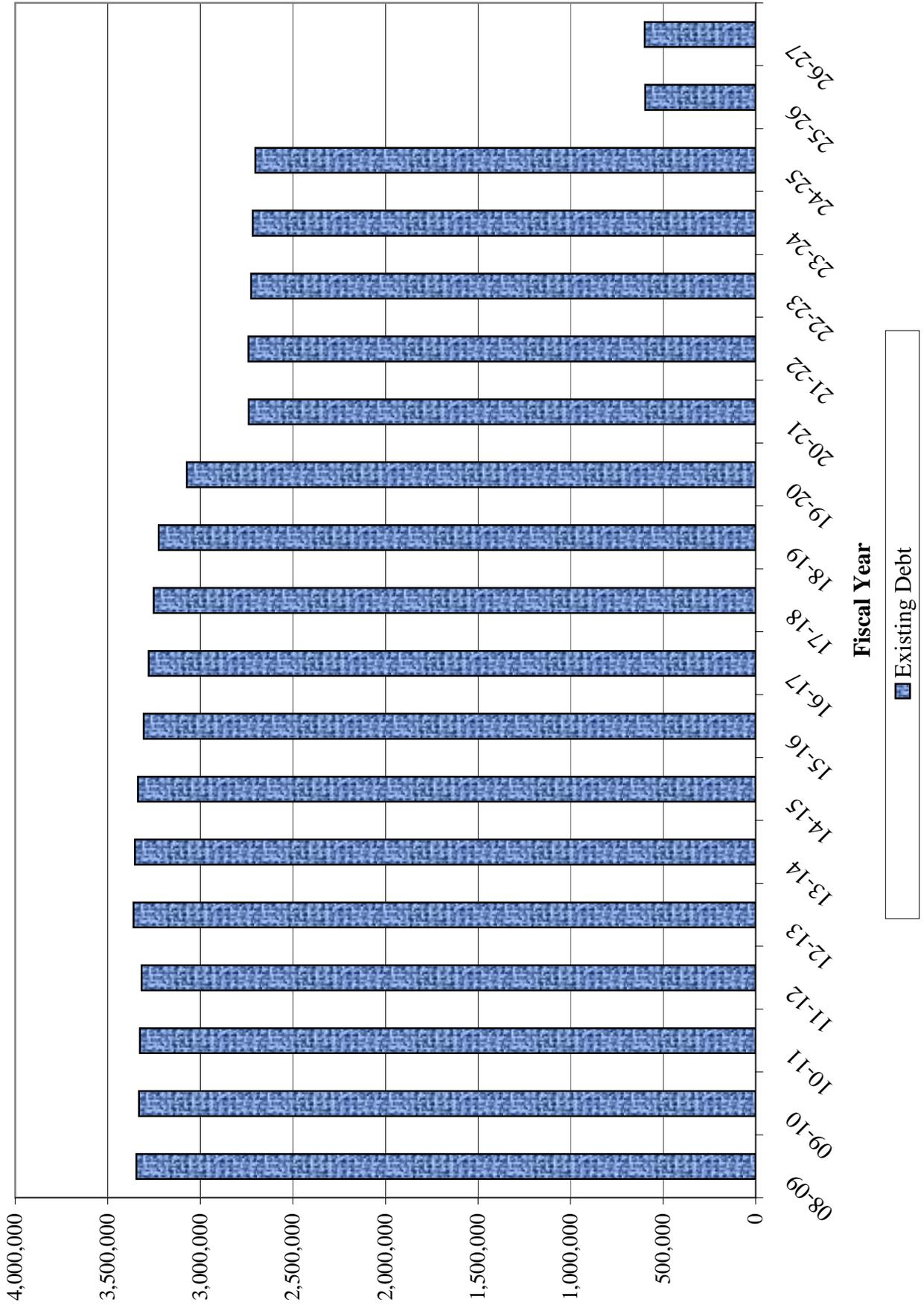
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2007	16,930,000	34,825	486.15
2008	16,065,000	35,362	454.30

**City of La Porte, Texas**  
**Long Range Plan for the General Debt Service Fund**

	Estimated 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	1,925,755	1,830,657	1,760,904	1,757,323	1,837,578	2,013,316	2,289,340	2,687,868	3,207,169	3,859,705
Plus Revenues:										
Property Taxes - Current	1,818,707	1,855,081	1,929,284	2,006,455	2,086,713	2,170,182	2,256,989	2,347,269	2,441,160	2,538,806
Property Taxes - Delinquent	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Transfer from Section 4B	837,248	672,030	664,104	661,773	726,873	769,915	771,916	772,630	771,518	765,996
Transfer from Utility Fund	586,705	154,397	157,097	157,768	413,700	591,309	610,663	613,521	611,075	609,745
Transfer from 2007 CO Bonds	-	474,508	478,308	481,708	165,476	-	-	-	-	-
Interest Income	84,520	65,000	44,023	43,933	45,939	50,333	57,234	67,197	80,179	96,493
Total Revenues	3,382,180	3,276,015	3,327,815	3,406,637	3,493,700	3,636,739	3,751,802	3,855,617	3,958,931	4,066,040
Less Outstanding Issues:										
1998 GO Bonds	186,563	180,781	175,469	170,156	164,844	159,531	154,219	148,906	143,594	138,281
2000 GO Bonds	262,844	252,344	243,194	259,744	250,556	241,194	231,984	223,125	214,375	205,625
2000 CO Bonds	248,550	238,050	228,900	221,250	213,750	206,250	198,750	191,250	183,750	176,250
2002 GO Bonds	481,208	469,733	458,258	446,783	435,645	424,845	413,910	402,705	391,230	379,485
2004 CO Bonds	475,390	482,200	483,560	489,470	494,840	499,670	503,960	512,620	520,474	522,428
2005 CO Bonds	129,470	127,423	130,228	132,798	130,210	132,458	129,538	131,443	132,971	129,259
2005 GO Bonds	563,533	562,333	565,633	563,239	565,142	561,529	562,401	562,654	562,289	566,201
2006 CO Bonds	467,604	464,448	470,623	465,823	465,410	469,798	467,623	468,498	464,123	464,123
2006 GO Bonds	95,579	93,948	97,226	95,414	93,258	95,633	92,883	95,008	96,883	98,823
2007 CO Bonds	566,539	474,508	478,308	481,708	504,308	569,808	598,008	600,108	596,708	597,808
Total Outstanding Issues	3,477,278	3,345,768	3,331,396	3,326,383	3,317,962	3,360,714	3,353,274	3,336,316	3,306,395	3,278,281
Total Outstanding	3,477,278	3,345,768	3,331,396	3,326,383	3,317,962	3,360,714	3,353,274	3,336,316	3,306,395	3,278,281
Ending Working Capital	1,830,657	1,760,904	1,757,323	1,837,578	2,013,316	2,289,340	2,687,868	3,207,169	3,859,705	4,647,464
Estimated Tax Rate	0.099	0.099	0.099	0.099	0.099	0.099	0.099	0.099	0.099	0.099
Days of Working Capital	192	192	193	202	221	249	293	351	426	517

# 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
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
<b>Total</b>	<b>1,375,000.00</b>		<b>321,406.25</b>	<b>1,696,406.25</b>

(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
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
<b>Total</b>	<b>2,050,000.00</b>		<b>636,515.68</b>	<b>2,686,515.68</b>

Issued for:

City Hall Expansion	1,500,000
Fire Station # 4	750,000
Fire Station # 3	750,000
San Jacinto Swimming Pool	250,000
<b>Total</b>	<b>3,250,000</b>

**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
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
<b>Total</b>	<b>1,800,000.00</b>		<b>541,950.00</b>	<b>2,341,950.00</b>

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
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
<b>Total</b>	<b>4,590,000.00</b>		<b>1,815,075.00</b>	<b>6,405,075.00</b>

Issued for:

Wastewater Treatment Plant Improvements	3,500,000
Fire Station No.2 Relocation and Renovations	1,900,000
<b>Total</b>	<b>5,400,000</b>

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificate of Obligation Bonds, Series 2004**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
<b>Total</b>	<b>6,370,000.00</b>		<b>2,552,715.00</b>	<b>8,922,715.00</b>

Issued for:

Bay Area Boulevard	4,400,000
Canada Road Paving & Drainage	1,900,000
Police Headquarters (Land Acquisition)	700,000
<b>Total</b>	<b>7,000,000</b>

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificate of Obligation Bonds, Series 2005**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
	<hr/>		<hr/>	<hr/>
<b>Total</b>	1,610,000.00		625,218.77	2,235,218.77
 Issued for:				
	Fire Truck		750,000	
	Bayshore Water / Sewer Replacement		350,000	
	Various Other Water / Sewer Capital Projects		700,000	
			<hr/>	
	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
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
<b>Total</b>	<b>6,895,000.00</b>		<b>2,688,916.29</b>	<b>9,583,916.29</b>

Issued for:

Police Facility	<u>7,675,000</u>
<b>Total</b>	<b>7,675,000</b>

**City of La Porte**  
**Bond Maturity Schedule**  
**General Obligation Bonds, Series 2006**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
<b>Total</b>	<b>1,155,000.00</b>		<b>475,556.88</b>	<b>1,630,556.88</b>
Issued for:				
	Park Improvements		<u>1,200,000</u>	
	<b>Total</b>		<b>1,200,000</b>	

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificate of Obligation Bonds, Series 2006**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
<b>Total</b>	<b>5,550,000.00</b>		<b>2,387,528.75</b>	<b>7,937,528.75</b>

Issued for:

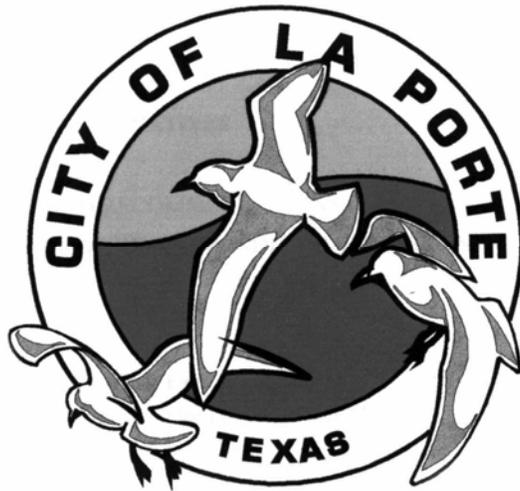
Police Facility	2,800,000
Sports Complex	2,000,000
TIRZ	650,000
Various Water & Sewer Projects	350,000
<b>Total</b>	<b>5,800,000</b>

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificate of Obligation Bonds, Series 2007**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2009	150,000.00	4.000	324,507.50	474,507.50
2010	160,000.00	4.000	318,307.50	478,307.50
2011	170,000.00	4.000	311,707.50	481,707.50
2012	200,000.00	4.000	304,307.50	504,307.50
2013	275,000.00	4.000	294,807.50	569,807.50
2014	315,000.00	4.000	283,007.50	598,007.50
2015	330,000.00	4.000	270,107.50	600,107.50
2016	340,000.00	4.000	256,707.50	596,707.50
2017	355,000.00	4.000	242,807.50	597,807.50
2018	370,000.00	4.000	228,307.50	598,307.50
2019	385,000.00	4.000	213,207.50	598,207.50
2020	400,000.00	4.250	197,007.50	597,007.50
2021	420,000.00	4.250	179,582.50	599,582.50
2022	440,000.00	4.250	161,307.50	601,307.50
2023	455,000.00	4.250	142,288.75	597,288.75
2024	475,000.00	4.250	122,526.25	597,526.25
2025	495,000.00	4.125	102,223.13	597,223.13
2026	515,000.00	4.125	81,391.88	596,391.88
2027	540,000.00	4.200	59,430.00	599,430.00
2028	560,000.00	4.200	36,330.00	596,330.00
2029	585,000.00	4.200	12,285.00	597,285.00
<b>Total</b>	<b>7,935,000.00</b>		<b>4,142,155.01</b>	<b>12,077,155.01</b>

Issued for:

Waste Water Treatment Plant	6,000,000
Ball Fields (Joint Venture with Pasadena)	1,600,000
Golf Course Cart Path Repair	300,000
<b>Total</b>	<b>7,900,000</b>



## **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 2.5%,
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 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	1,140,738	694,184	335,039	333,597	332,120	330,605	329,053	327,462	325,831	66,568
Plus Revenues:										
Transfer from Utility Fund	-	79,705	316,496	306,679	296,861	287,044	277,226	267,409	-	-
Interest Income	32,551	25,000	8,376	8,340	8,303	8,265	8,226	8,187	8,146	-
Total Revenues	32,551	104,705	324,872	315,019	305,164	295,309	285,453	275,595	8,146	-
Less Outstanding Issues:										
1994 Revenue Refunding Bonds	-	-	-	-	-	-	-	-	-	-
1998 Revenue Bonds	133,156	127,719	-	-	-	-	-	-	-	-
2006 PPF Bonds	345,949	336,131	326,314	316,496	306,679	296,861	287,044	277,226	267,409	-
Total Outstanding Issues	479,105	463,850	326,314	316,496	306,679	296,861	287,044	277,226	267,409	-
Ending Working Capital	694,184	335,039	333,597	332,120	330,605	329,053	327,462	325,831	66,568	66,568
Days of Working Capital	529	264	373	383	393	405	416	429	91	

**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
2009	<u>125,000.00</u>	4.35	<u>2,718.75</u>	<u>127,718.75</u>
Total	125,000.00		2,718.75	127,718.75

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
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	<u>262,500.00</u>	3.74	<u>4,908.75</u>	<u>267,408.75</u>
Total	2,100,000.00		314,160.00	2,414,160.00

Issued for:

Automated Meter Reading Project	<u>2,625,000</u>
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 approximately \$750,000 per year.

**City of La Porte, Texas**  
**Long Range Plan for the La Porte Area Water Authority Debt Service Fund**

	Estimated 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	-	-	-	-	-	-	-	-	-	-
Plus Revenues:										
Billings to Cities	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944	327,600
Interest Income	-	-	-	-	-	-	-	-	-	-
Total Revenues	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944	327,600
Less Expenses:										
1999 Refunding Bonds	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944	327,600
Total Expenses	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944	327,600
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
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	320,000.00	4.75	7,600.00	327,600.00
<b>Total</b>	<b>5,110,000.00</b>		<b>1,128,343.75</b>	<b>6,238,343.75</b>

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.

**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
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
<b>Total</b>	<b>4,377,226.00</b>		<b>966,539.26</b>	<b>5,343,765.26</b>

**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
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
<b>Total</b>	<b>407,778.00</b>		<b>90,041.83</b>	<b>497,819.83</b>

**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
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
<b>Total</b>	<b>324,996.00</b>		<b>71,762.66</b>	<b>396,758.66</b>



**City of La Porte  
Grant Fund (032) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>	\$	720,994
Plus Estimated 07-08 Revenues		674,311
Less Estimated 07-08 Expenditures		674,311
<b><i>Estimated Fund Balance 9/30/08</i></b>		720,994
<b>Plus 08-09 Revenues:</b>		
Confiscated Funds		373,742
Park Zone Funds		139,000
Municipal Court Reserve Funds		83,300
Other Public Safety Reserve Funds		2,500
Public Safety Grants		500,116
AAA Grant		64,870
Emergency Services Grants		300,000
Community Development Grants		460,000
Total Revenues		1,923,528
<b><i>Equals Total Resources</i></b>		2,644,522
<b>Less 08-09 Expenditures:</b>		
Confiscated Funds		373,742
Park Zone Funds		139,000
Municipal Court Reserve Funds		83,300
Animal Control Funds		500
DARE Program Funds		2,000
Speed/Intersection Traffic Control Grant		63,968
UASI Grant		282,815
Click it or Ticket Grant		7,985
Bulletproof Vest Partnership		4,242
Justice Assistance Grant		70,000
High Intensity Drug Traffic Area Grant		26,700
Victim Coordinator Liaison Grant		39,606
Texas Comptroller - Sexual Assault/Medical Exams		4,800
Public Safety Interoperability Communications Grant		280,000
LEPC Grant		20,000
Houston/Harris County Area Agency on Aging		64,870
Home Grant		460,000
Total Expenditures		1,923,528
<b><i>Ending Fund Balance 9/30/09</i></b>	\$	720,994

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 674,311	\$ 1,923,528
Expenditures	674,311	1,923,528
Revenues over Expenditures	\$ 389	\$ -

**City of La Porte**  
**Grant Fund (032)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
<b>Fines &amp; Forfeits:</b>					
407.27-00	Security Fee	\$ 17,640	\$ -	\$ 10,000	\$ 40,000
407.28-00	Technology Fee	22,805	-	91,996	40,000
407.33-00	Confiscated Funds - Federal	198,227	255,139	18,867	330,542
407.34-00	Confiscated Funds - State	39,805	45,350	6,669	43,200
407.37-00	Judicial Fund	-	-	-	3,300
	Fines & Forfeits Subtotal	<u>278,477</u>	<u>300,489</u>	<u>127,532</u>	<u>457,042</u>
<b>Charges for Services:</b>					
408.01-43	Park Development	36,360	-	30,279	139,000
408.01-44	Animal Control Donations	-	-	-	500
408.01-45	Dare Program Funds	-	-	-	2,000
	Charges for Services Subtotal	<u>36,360</u>	<u>-</u>	<u>30,279</u>	<u>141,500</u>
<b>Intergovernmental:</b>					
409.01-00	Public Safety Grants	419,848	184,406	63,841	500,116
409.02-00	AAA Grant	48,108	70,762	64,611	64,870
409.03-00	Emergency Services Grants	93,093	25,000	25,000	300,000
409.04-00	Community Development Grants	149,572	460,000	363,048	460,000
	Intergovernmental Subtotal	<u>710,621</u>	<u>740,168</u>	<u>516,500</u>	<u>1,324,986</u>
<b>Interest:</b>					
483.01-00	Interest Income	13,991	-	-	-
	Interest Subtotal	<u>13,991</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Grant Fund</b>		<b>\$ 1,039,449</b>	<b>\$ 1,040,657</b>	<b>\$ 674,311</b>	<b>\$ 1,923,528</b>

**City of La Porte, Texas**  
**Grant Fund - Assistance to Firefighters Grant (AFG)**  
**Detail of Expenditures**

**032-5050-522**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies</b>				
2090 Machinery, Tools & Equipment	\$ 32,000	\$ -	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>32,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Rural Volunteer Fire Department Assistance Grant (RVFDAP)**  
**Detail of Expenditures**

**032-5051-522**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies</b>				
2091 Machinery, Tools & Equipment	\$ 30,230	\$ -	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>30,230</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 30,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Buffer Zone Protection Grant (BZPP)**  
**Detail of Expenditures**

032-5252-521

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ 208	\$ -	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>208</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>				
8011 Office Equipment/Furniture	36,107	-	-	-
<b>Capital Outlay Subtotal</b>	<u>36,107</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 36,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Texas Engineering Extension Service - TEEEX (LETPP, SHSP)**  
**Detail of Expenditures**

032-5252-521

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ 1,176	\$ 60,000	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>1,176</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
<b>Services &amp; Charges:</b>				
4003 Radios/Base Stations	<u>1,999</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Services &amp; Charges Subtotal</b>	<u>1,999</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>				
8021 Mach/Tools & Equipment	<u>10,867</u>	<u>80,000</u>	<u>-</u>	<u>-</u>
<b>Capital Subtotal</b>	<u>10,867</u>	<u>80,000</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 14,042</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Speed/Intersection Traffic Control (ITC)**  
**Detail of Expenditures**

**032-5253-521**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies</b>				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 63,968
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,968</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,968</b>

**City of La Porte, Texas**  
**Grant Fund - UASI Grant (HSGP)**  
**Detail of Expenditures**

**032-5253-521**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ 119,792	\$ -	\$ 828	\$ -
<b>Supplies Subtotal</b>	<u>119,792</u>	<u>-</u>	<u>828</u>	<u>-</u>
<b>Capital Outlay</b>				
8021 Machinery/Tools/Equipment	206,928	-	18,607	282,815
<b>Capital Subtotal</b>	<u>206,928</u>	<u>-</u>	<u>18,607</u>	<u>282,815</u>
<b>Division Total</b>	<b>\$ 326,720</b>	<b>\$ -</b>	<b>\$ 19,435</b>	<b>\$ 282,815</b>

**City of La Porte, Texas**  
**Grant Fund - Seized Funds - State**  
**Detail of Expenditures**

032-5253-521

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Supplies</b>				
2003 Protective Clothing	\$ -	\$ 2,750	\$ -	\$ 5,000
2015 Other Supplies	400	-	-	2,000
2017 Specialized Supplies	-	5,600	3,195	6,800
2018 Computer Supplies	11,002	-	-	-
2090 Machinery/Tools/Equipment	131	7,000	3,474	29,400
<b>Supplies Subtotal</b>	<u>11,533</u>	<u>15,350</u>	<u>6,669</u>	<u>43,200</u>
<b>Services &amp; Charges:</b>				
3020 Training & Seminars	5,387	-	-	-
4003 Radios/Base Stations	-	30,000	-	-
<b>Services &amp; Charges Subtotal</b>	<u>5,387</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 16,920</b>	<b>\$ 45,350</b>	<b>\$ 6,669</b>	<b>\$ 43,200</b>

**City of La Porte, Texas**  
**Grant Fund - Seized Funds - Federal**  
**Detail of Expenditures**

**032-5252-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	\$ 2,850	\$ -	\$ -	\$ -
<b>Services &amp; Charges Subtotal</b>	<u>2,850</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>				
8002 Building Improvements	-	255,139	-	330,542
8050 Motor Vehicles	-	-	18,867	-
<b>Capital Subtotal</b>	<u>-</u>	<u>255,139</u>	<u>18,867</u>	<u>330,542</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 255,139</b>	<b>\$ 18,867</b>	<b>\$ 330,542</b>

**City of La Porte, Texas**  
**Grant Fund - Click it or Ticket Program**  
**Detail of Expenditures**

**032-5253-521**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 6,353	\$ -	\$ -	\$ -
1020 Overtime	-	-	-	7,985
1060 FICA	832	-	-	-
1065 Retirement	486	-	-	-
<b>Personal Services Subtotal</b>	<u>7,671</u>	<u>-</u>	<u>-</u>	<u>7,985</u>
<b>Division Total</b>	<b>\$ 7,671</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,985</b>

**City of La Porte, Texas**  
**Grant Fund - Bulletproof Vest Partnership**  
**Detail of Expenditures**

**032-5253-521**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies</b>				
2003 Protective Clothing	\$ 2,220	\$ -	\$ -	\$ 4,242
<b>Supplies Subtotal</b>	<u>2,220</u>	<u>-</u>	<u>-</u>	<u>4,242</u>
 <b>Division Total</b>	 \$ 2,220	 \$ -	 \$ -	 \$ 4,242

**City of La Porte, Texas**  
**Grant Fund - Justice Assistance Grant (JAG)**  
**Detail of Expenditures**

**032-5253-521**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Capital Outlay:</b>				
8023 Computer Equipment	\$ -	\$ -	\$ -	\$ 70,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
 <b>Division Total</b>	 \$ -	 \$ -	 \$ -	 \$ <b>70,000</b>

**City of La Porte, Texas**  
**Grant Fund - High Intensity Drug Traffic Area Grant (HIDTA)**  
**Detail of Expenditures**

**032-5256-521**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Personal Services</b>				
1025 OCU Overtime	\$ -	\$ -	\$ -	\$ 26,700
<b>Personal Services Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,700</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,700</b>

**City of La Porte, Texas**  
**Grant Fund - Victim Coordinator Liaison Grant**  
**Detail of Expenditures**

**032-5256-521**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ -	\$ 29,807	\$ 29,807	\$ 29,807
1044 Cleaning Allowance	-	203	203	203
1060 FICA	-	1,874	1,874	1,874
1065 Retirement	-	3,266	3,266	3,266
1070 Workers Compensation	-	68	68	68
1080 Insurance - Medical	-	4,365	4,365	4,365
1081 Insurance - Life	-	23	23	23
<b>Personal Services Subtotal</b>	<u>-</u>	<u>39,606</u>	<u>39,606</u>	<u>39,606</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 39,606</b>	<b>\$ 39,606</b>	<b>\$ 39,606</b>

**City of La Porte, Texas**  
**Grant Fund - Texas Comptroller - Sexual Assault/Medical Exams**  
**Detail of Expenditures**

**032-5256-521**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	\$ 2,849	\$ 4,800	\$ 4,800	\$ 4,800
<b>Services &amp; Charges Subtotal</b>	<u>2,849</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>
<b>Division Total</b>	<b>\$ 2,849</b>	<b>\$ 4,800</b>	<b>\$ 4,800</b>	<b>\$ 4,800</b>

**City of La Porte, Texas  
 Grant Fund - Animal Control Funds  
 Detail of Expenditures**

**032-5258-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2015 Other Supplies	\$ -	\$ -	\$ -	\$ 500
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>

**City of La Porte, Texas**  
**Grant Fund - DARE Program Funds**  
**Detail of Expenditures**

**032-5258-521**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2017 Specialized Supplies	\$ -	\$ -	\$ -	\$ 2,000
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>

**City of La Porte, Texas**  
**Grant Fund - Public Safety Interoperability Communications Grant (PSIC)**  
**Detail of Expenditures**

**032-6054-510**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Capital Outlay:</b>				
8021 Emergency Management	\$ -	\$ -	\$ -	\$ 280,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 280,000</b>

**City of La Porte, Texas  
 Grant Fund - LEPC Grant  
 Detail of Expenditures**

**032-6054-510**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges:</b>				
4070 Emergency Management	\$ 16,530	\$ 25,000	\$ 25,000	\$ 20,000
<b>Services &amp; Charges Subtotal</b>	<u>16,530</u>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>
<b>Division Total</b>	<b>\$ 16,530</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 20,000</b>

**City of La Porte, Texas  
 Grant Fund - Municipal Court Reserve Funds  
 Detail of Expenditures**

**032-6064-512**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges:</b>				
4080 Building Security	\$ 818	\$ 10,000	\$ 10,000	\$ 40,000
4081 Technology	-	90,000	91,996	40,000
4082 Judicial Efficiency	-	-	-	3,300
<b>Services &amp; Charges Subtotal</b>	<u>818</u>	<u>100,000</u>	<u>101,996</u>	<u>83,300</u>
<b>Division Total</b>	<b>\$ 818</b>	<b>\$ 100,000</b>	<b>\$ 101,996</b>	<b>\$ 83,300</b>

**City of La Porte, Texas  
 Grant Fund - Park Zone 1  
 Detail of Expenditures**

**032-8080-552**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ 1,392	\$ 1,392	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>1,392</u>	<u>1,392</u>	<u>-</u>
<b>Capital Outlay</b>				
8002 Building Improvements	-	-	-	5,000
8032 Land Improvements	-	15,940	15,940	17,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>15,940</u>	<u>15,940</u>	<u>22,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 17,332</b>	<b>\$ 17,332</b>	<b>\$ 22,000</b>

**City of La Porte, Texas**  
**Grant Fund - Park Zone 2**  
**Detail of Expenditures**

**032-8080-552**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ -	\$ 696	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>696</u>	<u>-</u>
<b>Capital Outlay</b>				
8032 Land Improvements	-	-	-	40,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 696</b>	<b>\$ 40,000</b>

**City of La Porte, Texas  
 Grant Fund - Park Zone 3  
 Detail of Expenditures**

**032-8080-552**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ 1,392	\$ 1,392	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>1,392</u>	<u>1,392</u>	<u>-</u>
<b>Capital Outlay</b>				
8032 Land Improvements	-	-	-	24,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 1,392</b>	<b>\$ 1,392</b>	<b>\$ 24,000</b>

**City of La Porte, Texas  
 Grant Fund - Park Zone 5  
 Detail of Expenditures**

**032-8080-552**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ 696	\$ 696	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>696</u>	<u>696</u>	<u>-</u>
<b>Capital Outlay</b>				
8032 Land Improvements	-	-	-	8,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 696</b>	<b>\$ 696</b>	<b>\$ 8,000</b>

**City of La Porte, Texas  
 Grant Fund - Park Zone 7  
 Detail of Expenditures**

**032-8080-552**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ 696	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>696</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 696</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas  
 Grant Fund - Park Zone 9  
 Detail of Expenditures**

**032-8080-552**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ 7,000	\$ 5,987	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>7,000</u>	<u>5,987</u>	<u>-</u>
<b>Capital Outlay</b>				
8032 Land Improvements	-	-	-	22,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 5,987</b>	<b>\$ 22,000</b>

**City of La Porte, Texas**  
**Grant Fund - Park Zone 10**  
**Detail of Expenditures**

**032-8080-552**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ 4,176	\$ 4,176	\$ 15,000
<b>Supplies Subtotal</b>	<u>-</u>	<u>4,176</u>	<u>4,176</u>	<u>15,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 4,176</b>	<b>\$ 4,176</b>	<b>\$ 15,000</b>

**City of La Porte, Texas**  
**Grant Fund - Park Zone 12**  
**Detail of Expenditures**

032-8080-552

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2090 Machinery, Tools & Equipment	\$ -	\$ -	\$ -	\$ 8,000
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>

**City of La Porte, Texas**  
**Grant Fund - Houston/Harris County Area Agency on Aging (AAA)**  
**Detail of Expenditures**

**032-8082/89-551**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 9,263	\$ 24,964	\$ 22,409	\$ 21,880
1060 FICA	398	1,100	1,020	874
1065 Retirement	557	1,556	1,577	1,227
1067 PARS Retirement	-	190	133	147
1081 Insurance - Life	-	15	10	15
<b>Personal Services Subtotal</b>	<u>10,218</u>	<u>27,825</u>	<u>25,149</u>	<u>24,143</u>
<b>Supplies</b>				
2002 Postage	92	76	74	81
2015 Other Supplies	283	300	433	445
<b>Supplies Subtotal</b>	<u>375</u>	<u>376</u>	<u>507</u>	<u>526</u>
<b>Services &amp; Charges:</b>				
3020 Training/Seminars	410	4,600	993	1,020
5007 Other Professional Services	36,733	33,460	37,788	38,993
6001 Uniform/Towel Cleaning	455	200	174	188
<b>Services &amp; Charges Subtotal</b>	<u>37,598</u>	<u>38,260</u>	<u>38,955</u>	<u>40,201</u>
<b>Division Total</b>	<b>\$ 48,191</b>	<b>\$ 66,461</b>	<b>\$ 64,611</b>	<b>\$ 64,870</b>

**City of La Porte, Texas**  
**Grant Fund - Community Development Block Grant (CDBG)**  
**Detail of Expenditures**

**032-9090-519**

	<b>Actual</b> <b>2006-07</b>	<b>Budget</b> <b>2007-08</b>	<b>Estimated</b> <b>2007-08</b>	<b>Adopted</b> <b>2008-09</b>
<b>Capital Outlay:</b>				
5110 Construction Costs / Contract #1	\$ 120,431	\$ -	\$ 62,996	\$ -
9110 Contingency	987	-	-	-
<b>Capital Outlay Subtotal</b>	<u>121,418</u>	<u>-</u>	<u>62,996</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 121,418</b>	<b>\$ -</b>	<b>\$ 62,996</b>	<b>\$ -</b>

**City of La Porte, Texas  
Grant Fund - Home Grant  
Detail of Expenditures**

**032-9892-859**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Capital Outlay:</b>				
5110 Construction Contract #1	\$ 24,544	\$ 460,000	\$ 76,250	\$ 115,000
5120 Construction Contract #2	23,275	-	74,726	115,000
5130 Construction Contract #3	-	-	52,332	115,000
5140 Construction Contract #4	-	-	37,044	115,000
5150 Construction Contract #5	-	-	59,700	-
<b>Capital Outlay Subtotal</b>	<u>47,819</u>	<u>460,000</u>	<u>300,052</u>	<u>460,000</u>
<b>Division Total</b>	<b>\$ 47,819</b>	<b>\$ 460,000</b>	<b>\$ 300,052</b>	<b>\$ 460,000</b>

**City of La Porte  
Street Maintenance Fund (033) Summary**

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<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 970,065
Plus Estimated 07-08 Revenues		
Sales Tax	771,253	
Interest Income	30,374	
Total Revenues	801,627	801,627
Less Estimated 07-08 Expenditures		1,647,981
<b><i>Estimated Fund Balance 9/30/08</i></b>		123,711
<b>Plus 08-09 Revenues:</b>		
Sales Tax	771,253	
Interest Income	15,187	
Total Revenues	786,440	786,440
<b><i>Equals Total Resources</i></b>		910,151
<b>Less 08-09 Expenditures:</b>		
Street Maintenance Projects	700,000	
Total Expenditures	700,000	700,000
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 210,151

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	Estimated 2007-08	Projected 2008-09
Revenues	\$ 801,627	\$ 786,440
Expenditures	1,647,981	700,000
Revenues over Expenditures	\$ (846,354)	\$ 86,440

**City of La Porte**  
**Street Maintenance Sales Tax Fund (033)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ 746,789	\$ 720,635	\$ 771,253	\$ 771,253
Charges for Services Subtotal		<u>746,789</u>	<u>720,635</u>	<u>771,253</u>	<u>771,253</u>
Administrative Transfers:					
480.01-38	Transfer from 4B Fund	250,000	-	-	-
Administrative Transfers Subtotal		<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	18,276	5,900	30,374	15,187
Interest Subtotal		<u>18,276</u>	<u>5,900</u>	<u>30,374</u>	<u>15,187</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,015,065	\$ 726,535	\$ 801,627	\$ 786,440

**City of La Porte, Texas  
Street Maintenance Sales Tax  
Detail of Expenditures**

**033-7071-531**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Services &amp; Charges:</b>				
9038 Transfer to Fund 038	\$ -	\$ 254,178	\$ 254,178	\$ -
<b>Services &amp; Charges Subtotal</b>	<u>-</u>	<u>254,178</u>	<u>254,178</u>	<u>-</u>
<b>Capital Outlay:</b>				
8029 Paving	36,197	1,393,803	1,393,803	700,000
<b>Capital Outlay Subtotal</b>	<u>36,197</u>	<u>1,393,803</u>	<u>1,393,803</u>	<u>700,000</u>
<b>Division Total</b>	<b>\$ 36,197</b>	<b>\$ 1,647,981</b>	<b>\$ 1,647,981</b>	<b>\$ 700,000</b>



**City of La Porte  
Community Investment Fund (036) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$	844,641
Plus Estimated 07-08 Revenues			
Industrial Payments (2.5%)	197,224		
Interest Income	23,757		
Lease Payments	10,000		
Total Revenues	230,981		230,981
Less Estimated 07-08 Expenditures			
Operations	251,762		
908/912 West Main	51,080		
	302,842		302,842
<b><i>Estimated Fund Balance 9/30/08</i></b>			772,780
<b>Plus 08-09 Revenues:</b>			
Industrial Payments (2.5%)	252,823		
Interest Income	11,878		
Total Revenues	264,701		264,701
<b><i>Equals Total Resources</i></b>			1,037,481
<b>Less 08-09 Expenditures:</b>			
Tourism Development	40,000		
Economic Development	20,000		
Community Development	175,000		
Other	58,000		
Transfer to Hotel/Motel Mainstreet (50% of Operations)	68,575		
Contingency	25,000		
Total Expenditures	386,575		386,575
<b><i>Ending Fund Balance 9/30/09</i></b>		\$	650,906

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 230,981	\$ 264,701	
Expenditures & Commitments	302,842	386,575	
Revenues over Expenditures	\$ (71,861)	\$ (121,874)	

**City of La Porte**  
**Community Investment Fund (036)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
404.01-00	Industrial Payments	\$ 201,045	\$ 192,308	\$ 197,224	\$ 252,823
Charges for Services Subtotal		<u>201,045</u>	<u>192,308</u>	<u>197,224</u>	<u>252,823</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	2,000	2,000	10,000	-
Miscellaneous Subtotal		<u>2,000</u>	<u>2,000</u>	<u>10,000</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	500,000	-	-	-
Administrative Transfers Subtotal		<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	30,324	23,050	23,757	11,878
Interest Subtotal		<u>30,324</u>	<u>23,050</u>	<u>23,757</u>	<u>11,878</u>
Total Community Investment Fund Revenues		\$ 733,369	\$ 217,358	\$ 230,981	\$ 264,701

**Community Investment Fund**  
**FY 08-09**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 12,365	\$ 40,000	\$ 16,895	\$ 40,000	0.00%
<i>Services &amp; Charges</i>	82,208	202,270	202,487	346,575	71.34%
<i>Capital Outlay</i>	447,270	-	32,380	-	-
<b>Division Total</b>	<u>\$ 541,843</u>	<u>\$ 242,270</u>	<u>\$ 251,762</u>	<u>\$ 386,575</u>	59.56%

*Scope of Services Summary*

The Community Investment Fund is used to account for funds received and expended on community beatification and revitalization programs.

**City of La Porte, Texas  
Community Investment Fund  
Detail of Expenditures**

**036-6061-565**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Supplies:</b>				
2075 Tourism Development	\$ 12,365	\$ 40,000	\$ 16,895	\$ 40,000
<b>Supplies Subtotal</b>	<u>12,365</u>	<u>40,000</u>	<u>16,895</u>	<u>40,000</u>
<b>Services &amp; Charges:</b>				
4011 Building	-	20,000	20,000	20,000
5004 Consulting	11,500	20,000	20,000	-
5007 Other Professional Services	20,245	29,150	29,000	20,000
5014 Economic Development	37,500	20,000	20,000	-
6002 Printing and Reproduction	10,422	13,000	12,999	38,000
7001 Electrical	2,106	-	-	-
7004 Water	435	-	368	-
9026 Transfer to Hotel/Motel (Mainstreet)	-	93,620	93,620	68,575
9050 Contingency	-	6,500	6,500	25,000
9997 Special Programs	-	-	-	175,000
<b>Services &amp; Charges Subtotal</b>	<u>82,208</u>	<u>202,270</u>	<u>202,487</u>	<u>346,575</u>
<b>Capital Outlay:</b>				
8001 Building Acquisitions	416,323	-	-	-
8002 Building Improvements	30,947	-	32,380	-
<b>Capital Outlay Subtotal</b>	<u>447,270</u>	<u>-</u>	<u>32,380</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 541,843</b>	<b>\$ 242,270</b>	<b>\$ 251,762</b>	<b>\$ 386,575</b>

**City of La Porte**  
**Hotel/Motel Occupancy Tax Fund (037) Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$	568,658
Plus Estimated 07-08 Revenues			550,209
Less Estimated 07-08 Operating Expenditures	556,907		
Transfer for Beach Nourishment	120,600		
Total Expenditures & Commitments	677,507		677,507
<b><i>Estimated Fund Balance 9/30/08</i></b>			441,360
<b>Plus 08-09 Revenues:</b>			
Occupancy Tax	500,000		
Transfer from Community Investment Fund	68,575		
Interest Income	15,000		
Total Revenue	583,575		583,575
<b><i>Equals Total Resources</i></b>			1,024,935
<b>Less 08-09 Expenditures:</b>			
Non-Departmental	166,600		
Mainstreet	197,149		
Joint Venture with the Heritage Society	15,000		
Transfer to Sylvan Beach Fund	25,000		
Transfer to Golf Course Fund	60,000		
Total Expenditures	463,749		463,749
<b><i>Ending Fund Balance 9/30/09</i></b>		\$	561,186

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 550,209	\$ 583,575	
Expenditures & Commitments	677,507	463,749	
Revenues over Expenditures	\$ (127,298)	\$ 119,826	

**City of La Porte**  
**Hotel/Motel Occupancy Tax Fund (037)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 441,688	\$ 415,000	\$ 436,139	\$ 500,000
Charges for Services Subtotal		<u>441,688</u>	<u>415,000</u>	<u>436,139</u>	<u>500,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	12,738	-	-	-
Miscellaneous Subtotal		<u>12,738</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	2,209	1,587	1,587	-
480.01-36	Transfer from Community Investment Func	-	93,620	93,620	68,575
Administrative Transfers Subtotal		<u>2,209</u>	<u>95,207</u>	<u>95,207</u>	<u>68,575</u>
Interest:					
483.01-00	Interest Income	24,832	21,400	18,863	15,000
Interest Subtotal		<u>24,832</u>	<u>21,400</u>	<u>18,863</u>	<u>15,000</u>
Total Hotel/Motel Tax Fund Revenues		\$ 481,467	\$ 531,607	\$ 550,209	\$ 583,575

**Hotel/Motel Fund**  
**FY 08-09**

**Mainstreet Division**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 85,903	\$ 85,713	\$ 82,104	\$ 82,828	-3.37%
<i>Supplies</i>	7,055	31,450	31,340	26,400	-16.06%
<i>Services &amp; Charges</i>	75,332	106,663	101,113	87,921	-17.57%
<i>Capital Outlay</i>	4,727	-	-	-	-
<b>Division Total</b>	<b>\$ 173,017</b>	<b>\$ 223,826</b>	<b>\$ 214,557</b>	<b>\$ 197,149</b>	<b>-11.92%</b>

*Scope of Services Summary*

The Main Street Division is responsible for implementing revitalization efforts for La Porte’s historic Main Street District. These efforts are consistent with the National Trust for Historic Preservation’s “Main Street Four-Point Approach” of Design, Economic Restructuring, Promotion, and Organization, and are to encourage reinvestment, preservation, and growth. They are carried out by the City Council-appointed Main Street Advisory Board of nine members who, along with staff, fulfill the Four-Point Approach through committee projects. Projects are designed to comprehensively and incrementally assist in revitalizing downtown through marketing, enhancing and improving aesthetics, providing various incentives to maintain and recruit appropriate business mix, planning events to attract residents and tourists, recruiting volunteers, encouraging community buy-in, and by providing educational opportunities to further the Main Street Program and historic

*Personnel Position Roster*

	Approved 2006-07	Approved 2007-08	Approved 2008-09
Mainstreet Coordinator	1	1	1
Intern	-	1	1
<b>Total</b>	<b>1</b>	<b>2</b>	<b>2</b>

**City of La Porte, Texas  
Hotel/Motel - Mainstreet  
Detail of Expenditures**

**037-6063-565**

	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Estimated 2007-08</b>	<b>Adopted 2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 62,774	\$ 64,368	\$ 61,167	\$ 62,902
1020 Overtime	2,958	-	-	-
1035 Longevity	116	164	164	212
1060 FICA	5,018	4,916	4,671	4,619
1065 Retirement	8,089	8,414	8,256	8,652
1067 Pars - Retirement	-	-	-	40
1080 Insurance - Medical	6,900	7,793	7,793	6,357
1081 Insurance - Life	48	58	53	46
<b>Personal Services Subtotal</b>	<u>85,903</u>	<u>85,713</u>	<u>82,104</u>	<u>82,828</u>
<b>Supplies:</b>				
2001 Office Supplies	264	400	290	350
2002 Postage	31	300	300	300
2015 Other Supplies	344	750	750	750
2075 Tourism Development	3,116	-	-	-
2076 City Maps	3,300	-	-	-
2090 Machinery/Tools/Equipment	-	30,000	30,000	25,000
<b>Supplies Subtotal</b>	<u>7,055</u>	<u>31,450</u>	<u>31,340</u>	<u>26,400</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,493	2,080	2,080	2,075
3020 Training/Seminars	1,870	15,400	15,400	5,000
3021 Special Commissions	48	1,000	450	700
4060 Computer Lease Fees	1,040	1,903	1,903	1,256
4065 Computer Maintenance Fees	5,929	5,280	5,280	3,890
5004 Consulting	8,000	35,000	35,000	10,000
5007 Other Professional Services	3,163	-	-	-
6002 Printing & Reproduction	2,873	6,000	6,000	5,000
6005 Advertising	192	5,000	-	-
6015 Community Festivals	50,724	35,000	35,000	60,000
<b>Services &amp; Charges Subtotal</b>	<u>75,332</u>	<u>106,663</u>	<u>101,113</u>	<u>87,921</u>
<b>Capital Outlay:</b>				
8001 Building Acquisitions	4,727	-	-	-
<b>Capital Outlay Subtotal</b>	<u>4,727</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 173,017</b>	<b>\$ 223,826</b>	<b>\$ 214,557</b>	<b>\$ 197,149</b>

**Hotel/Motel Fund**  
**FY 08-09**

**Non-Departmental**

*Expenditure Summary*

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 13,115	\$ 31,300	\$ 27,600	\$ 31,600	0.96%
<i>Services &amp; Charges</i>	157,240	303,000	435,350	235,000	-22.44%
<b>Division Total</b>	<b>\$ 170,355</b>	<b>\$ 334,300</b>	<b>\$ 462,950</b>	<b>\$ 266,600</b>	<b>-20.25%</b>

*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 as a divisional level.

**City of La Porte, Texas**  
**Hotel/Motel - Non-Departmental**  
**Detail of Expenditures**

**037-6046-510**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Supplies:</b>				
2075 Tourism Development	\$ 2,115	\$ 10,000	\$ 10,000	\$ 10,000
2076 City Maps	-	3,300	6,600	6,600
2077 Fireworks	11,000	18,000	11,000	15,000
<b>Supplies Subtotal</b>	<u>13,115</u>	<u>31,300</u>	<u>27,600</u>	<u>31,600</u>
<b>Services &amp; Charges:</b>				
3001 Memberships and Subscriptions	16,681	30,000	72,750	75,000
6005 Advertising	756	7,500	7,500	5,000
6015 Community Festivals	4,803	38,000	38,000	-
6016 Chamber of Commerce	70,000	70,000	70,000	55,000
6030 Heritage Society - Joint Venture	-	15,000	10,000	15,000
9997 Special Programs	-	26,000	-	-
9008 Adm Transfer to Fund 008	25,000	65,000	65,000	25,000
9015 Adm Transfer to Fund 015	-	-	120,600	-
9028 Adm Transfer to Fund 028	40,000	51,500	51,500	60,000
<b>Services &amp; Charges Subtotal</b>	<u>157,240</u>	<u>303,000</u>	<u>435,350</u>	<u>235,000</u>
<b>Division Total</b>	<b>\$ 170,355</b>	<b>\$ 334,300</b>	<b>\$ 462,950</b>	<b>\$ 266,600</b>

**City of La Porte**  
**La Porte Development Corporation (038) Fund Summary**  
**(Section 4B Sales Tax)**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$	4,435,668
Plus Estimated 07-08 Revenues			1,942,057
Less 07-08 Expenditures and Commitments			
Debt Payments	837,248		
Economic Development Operations	304,764		
Capital Projects/Transfers	1,150,000		
Total Expenditures			2,292,012
<b><i>Estimated Fund Balance 9/30/08</i></b>			4,085,713
<b>Plus 08-09 Revenues:</b>			
1/2 Cent Sales Tax	1,542,506		
Interest Income	105,000		
Total Revenues			1,647,506
<b><i>Equals Total Resources</i></b>			5,733,219
<b>Less 08-09 Expenditures:</b>			
Economic Development Operations	287,655		
Debt Service Transfer *	672,030		
Potential 2008 Debt Issue	480,000		
Mainstreet Revitalization Program	200,000		
Capital Projects/Transfers	2,700,000		
Total Expenditures			4,339,685
<b><i>Ending Fund Balance 9/30/09</i></b>		\$	1,393,534

	Estimated 2007-08	Projected 2008-09
Revenues	\$ 1,942,057	\$ 1,647,506
Expenditures & Commitments	2,292,012	4,339,685
Revenues over Expenditures	\$ (349,955)	\$ (2,692,179)

*\*Debt Service Payments for Library, Bay Area Boulevard & Canada Road and Ballfields.*

**City of La Porte**  
**La Porte Development Corporation Fund (038)**  
**Statement of Revenues**

Object	Description	Actual 2006-07	Budget 2007-08	Revised 2007-08	Projected 2008-09
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	\$ 1,493,578	\$ 1,441,269	\$ 1,542,506	\$ 1,542,506
Charges for Services Subtotal		<u>1,493,578</u>	<u>1,441,269</u>	<u>1,542,506</u>	<u>1,542,506</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	-	1,877	1,877	-
480.01-33	Transfer from Street Maintenance	-	254,178	254,178	-
Administrative Transfers Subtotal		<u>-</u>	<u>256,055</u>	<u>256,055</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	<u>190,317</u>	<u>176,400</u>	<u>143,496</u>	<u>105,000</u>
Interest Subtotal		<u>190,317</u>	<u>176,400</u>	<u>143,496</u>	<u>105,000</u>
Total La Porte Development Corp Fund Revenues		\$ 1,683,895	\$ 1,873,724	\$ 1,942,057	\$ 1,647,506

**Section 4B 1/2 Cent Sales Tax  
FY 08-09**

***Expenditure Summary***

	<i>Actual</i> 2006-07	<i>Budget</i> 2007-08	<i>Estimated</i> 2007-08	<i>Adopted</i> 2008-09	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 38,271	\$ 82,256	\$ 91,626	\$ 96,393	17.19%
<i>Supplies</i>	2,195	5,500	2,500	2,000	-63.64%
<i>Services &amp; Charges</i>	1,061,378	885,686	2,197,886	4,241,292	378.87%
<b>Division Total</b>	<b>\$1,101,844</b>	<b>\$ 973,442</b>	<b>\$2,292,012</b>	<b>\$4,339,685</b>	<b>345.81%</b>

***Scope of Services Summary***

The Economic Development Division works with the Economic Development Corporation Board to set direction and policies related to economic development projects in the City. The Department and its activities are funded through the collection of a 1/2 cent sales tax which must be spent on economic development projects related to capital investment and job creation. The Board recently authorized a complete refurbishment of the city website and a community branding campaign which will be finished and launched in FY 2009. Each of these initiatives is designed to assist us with focused, targeted marketing efforts that will effectively communicate why La Porte is the idea community to establish a business. They will also allow us to better emphasize the many amenities we have to offer such as affordable housing, parks, green space, hike & bike trails, outstanding schools and Galveston Bay.

The Board also approved the development of a City-Wide Economic Development Strategic Plan for FY 2009. This strategic planning process when complete will serve to provide the Board and the City with a comprehensive vision and direction as it relates to economic development decisions and also assist with budgeting for infrastructure and other desired projects, including job creation.

Physical projects for the upcoming year include creation of a Town Plaza, Gateway Enhancements of Main Street and the Sylvan Beach Shoreline Renourishment. We will also continue to focus on possible retail developments throughout the City. The Board has also budgeted \$200,000 for facade grants and/or loan programs for the businesses along Main Street FY 2009. Recommendations will be brought forth to the Board from the Main Street Advisory Board during the year. The Department is also responsible for working with our community economic development partners on business retention and expansion programs, small business development, marketing efforts, workforce initiatives, transportation issues and quality of life issues such as green space development and air and water quality.

***Personnel Position Roster***

	Approved 2006-07	Approved 2007-08	Approved 2008-09
Economic Development Coordinator	-	1	1
<b>Total</b>	-	1	1

**City of La Porte, Texas**  
**Section 4B 1/2 Cent Sales Tax**  
**Detail of Expenditures**

**038-6030-565**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 26,770	\$ 61,287	\$ 69,302	\$ 71,999
1020 Overtime	-	-	-	2,000
1035 Longevity	-	-	-	72
1060 FICA	1,979	4,688	5,096	5,513
1065 Retirement	3,504	8,430	9,382	10,406
1080 Insurance - Medical	6,000	7,793	7,793	6,357
1081 Insurance - Life	18	58	53	46
<b>Personal Services Subtotal</b>	<u>38,271</u>	<u>82,256</u>	<u>91,626</u>	<u>96,393</u>
<b>Supplies:</b>				
2001 Office Supplies	435	1,000	500	500
2002 Postage	178	3,000	500	500
2015 Other Supplies	1,582	1,500	1,500	1,000
<b>Supplies Subtotal</b>	<u>2,195</u>	<u>5,500</u>	<u>2,500</u>	<u>2,000</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,320	1,500	1,500	21,850
3020 Training/Seminars	2,502	5,500	8,000	6,250
4011 Building	-	-	500	10,000
4060 Computer Lease Fees	-	770	770	628
4065 Computer Maintenance Fees	-	3,168	3,168	2,334
5003 Legal	261	5,000	3,500	5,000
5007 Other Professional Services	74,959	15,000	287,000	50,000
6005 Advertising	-	3,500	9,000	12,000
6010 Janitorial Services	-	-	-	500
7001 Electrical	-	-	6,300	13,000
7002 Natural Gas	-	-	300	1,500
7004 Water	-	-	300	600
7005 Misc Utilities	-	-	300	600
9050 Contingency	156	4,000	5,000	50,000
9997 Special Programs	-	10,000	10,000	695,000
9004 Adm Transfer to Fund 004	732,180	837,248	837,248	672,030
9015 Adm Transfer to Fund 015	-	-	1,025,000	2,700,000
9033 Transfer to St Maint Fund	250,000	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>1,061,378</u>	<u>885,686</u>	<u>2,197,886</u>	<u>4,241,292</u>
<b>Division Total</b>	<b>\$ 1,101,844</b>	<b>\$ 973,442</b>	<b>\$ 2,292,012</b>	<b>\$ 4,339,685</b>

**City of La Porte**  
**Tax Increment Reinvestment Zone One (039) Fund Summary**

<b><i>Beginning Fund Balance 9/30/07</i></b>		\$ 273,021
Plus Estimated 07-08 Revenues		2,299,974
Less 07-08 Expenditures and Commitments		2,283,937
<b><i>Estimated Fund Balance 9/30/08</i></b>		289,058
<b>Plus 08-09 Revenues:</b>		
Property Tax Revenue	309,774	
Interest Earnings	10,000	
Developer Advances	1,200,000	
Total Revenues		1,519,774
<b><i>Equals Total Resources</i></b>		1,808,832
<b>Less 08-09 Expenditures and Commitments</b>		
Maintenance & Operations	160,550	
City Administration	15,489	
Educational Facilities	59,736	
TIRZ Developer Projects	1,200,000	
Total Expenditures		1,435,775
<b><i>Ending Fund Balance 9/30/09</i></b>		\$ 373,057

	Estimated 2007-08	Projected 2008-09	
Revenues	\$ 2,299,974	\$ 1,519,774	
Expenditures & Commitments	2,283,937	1,435,775	
Revenues over Expenditures	\$ 16,037	\$ 83,999	

*\*In May 2007, funds were transferred to the TIRZ Administrator.*

**CITY OF LA PORTE  
SCHEDULE OF CAPITAL OUTLAY  
FY 2008-2009**

ACCOUNT	DESCRIPTION	AMOUNT
001-5059-522-8021	Physio Control Chest Compression System	\$ 14,080
001-5258-521-8002	Polyaspartic Floor Coating System	11,000
001-6054-510-8023	Emergency Notification Phone System	30,000
001-6146-515-8023	Check Scanner & Related Software	17,447
001-7071-531-8027	Traffic Control Devices	3,000
001-7071-531-8029	Paving	50,000
001-8080-552-8002	Paint Spray Park at San Jacinto Pool	5,500
001-8080-882-8021	Skid Steer Front End Loader	45,000
001-8080-552-8032	Replacement of Light Poles at Northwest Park	15,120
001-8080-552-8032	Install 50x50 Concrete Basketball Pad for Glen Meadows Park	15,500
001-8080-882-8050	1 Ton Crew Truck w/ Dumping Capabilities	28,900
001-8080-552-8050	Bucket Truck	70,000
002-6176-515-8012	Water Taps	13,000
002-6176-515-8026	Meters & Boxes	50,000
002-7085-533-8021	Pneumatic Piercing Tool	8,000
002-7085-533-8028	Fire Hydrants	9,000
002-7086-532-8013	Sewer Taps	3,000
002-7086-532-8021	Replacement of Rotating Assemblies	24,720
002-7087-532-8021	AC Unit - Main Control Building	6,000
016-7075-533-8021	Radio Communication for Master Station	6,000
016-7075-533-8021	Radio Communication for Morgan's Point	8,050
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 433,317</b>

# 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  
 Assessed Value and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
*(unaudited)*

Fiscal Year Ended September 30	Estimated Market Value		Less: Tax Exempt Property	Total Taxable Assessed Value
	Real Property	Personal Property		
1998	\$ 1,132,150,100	\$ 239,361,192	\$ 151,237,850	\$ 1,220,273,442
1999	1,200,942,090	231,352,908	170,254,950	1,262,040,048
2000	1,348,881,240	258,255,710	187,918,790	1,419,218,160
2001	1,346,611,820	295,183,470	219,056,080	1,422,739,210
2002	1,461,368,400	295,213,550	251,950,970	1,504,630,980
2003	1,498,049,850	270,257,240	255,642,570	1,512,664,520
2004	1,546,560,410	279,687,470	265,840,970	1,560,406,910
2005	1,601,433,200	311,721,280	278,265,540	1,634,888,940
2006	1,777,351,563	325,549,640	407,734,605	1,695,166,598
2007	1,861,821,075	350,191,031	419,779,423	1,792,232,683

Source: City of La Porte records and the Harris County Appraisal District

<u>Total Direct Tax Rate</u>	<u>Total Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
\$ 0.71	\$ 1,220,273,442	100.00%
0.71	1,262,040,048	100.00%
0.71	1,419,218,160	100.00%
0.71	1,422,739,210	100.00%
0.71	1,504,630,980	100.00%
0.71	1,512,664,520	100.00%
0.71	1,560,406,910	100.00%
0.71	1,634,888,940	100.00%
0.71	1,695,166,598	100.00%
0.71	1,792,232,683	100.00%

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 <sup>1</sup>			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct	Harris County Flood Control District <sup>2</sup>	Harris County <sup>2</sup>	Port of Houston Authority <sup>2</sup>	Harris County Board of Education <sup>2</sup>
1998	\$0.57	\$0.14	\$0.71	\$0.0800	\$0.4166	\$0.0213	\$0.0061
1999	0.57	0.14	0.71	0.0800	0.3948	0.0204	0.0063
2000	0.57	0.14	0.71	0.0617	0.3590	0.0183	0.0063
2001	0.57	0.14	0.71	0.0476	0.3839	0.0183	0.0063
2002	0.57	0.14	0.71	0.0476	0.3839	0.0183	0.0063
2003	0.575	0.135	0.71	0.041740	0.3881	0.0199	0.0063
2004	0.575	0.135	0.71	0.033180	0.3999	0.0167	0.0063
2005	0.612	0.098	0.71	0.033220	0.39986	0.01474	0.00629
2006	0.612	0.098	0.71	0.032410	0.40239	0.01302	0.00629
2007	0.612	0.098	0.71	0.031060	0.39239	0.01437	0.00585

Source: <sup>1</sup> City of La Porte records  
<sup>2</sup> Office of Harris County  
<sup>3</sup> Office of La Porte Independence School District

Overlapping Rates

<u>Hospital District <sup>2</sup></u>	<u>La Porte I.S.D. <sup>3</sup></u>	<u>San Jacinto Jr. College District <sup>4</sup></u>	<u>Total</u>
\$0.1238	\$1.610	\$0.1100	\$3.0778
0.1465	1.610	0.1100	3.0780
0.2027	1.650	0.1260	3.1340
0.1902	1.630	0.1307	3.1170
0.1902	1.630	0.1307	3.1170
0.1902	1.680	0.1307	3.16694
0.1902	1.734	0.1391	3.22938
0.19216	1.734	0.145365	3.23564
0.19216	1.635	0.145365	3.13664
0.19216	1.305	0.145365	2.79620

City of La Porte, Texas  
Principal Property Tax Payers  
Current Year and Nine Years Ago  
(Unaudited)

Taxpayer	2007		Taxpayer	1998	
	Taxable Assesed Value	Percentage of Total City Taxable Assessed Value		Taxable Assesed Value	Percentage of Total City Taxable Assessed Value
Conoco Phillips Inc	\$ 59,463,141	3.32%	Conoco Inc	\$ 54,111,440	4.43%
Oxy Vinyls LP	50,504,679	2.82%	Equistar Chemicals LP	44,664,690	3.66%
Equistar Chemicals LP	49,862,115	2.78%	H L & P	42,425,040	3.48%
Dow Chemicals	46,021,233	2.57%	Solvay Polymer Corp	37,068,510	3.04%
PPG Industries	42,972,161	2.40%	Occidental Electrochem	36,236,280	2.97%
BP Solvay	38,054,910	2.12%	PPG Industries	30,016,160	2.46%
Centerpoint Energy	26,486,387	1.48%	Fina Oil & Chem. Co.	24,606,050	2.02%
Attofin Petrochemicals	20,438,783	1.14%	Dow Chemicals	21,053,500	1.73%
Noltex	19,568,831	1.09%	Geon Company	20,408,900	1.67%
Sulzer Hickham	19,042,493	1.06%	Noltex	14,662,470	1.20%
	<u>\$ 372,414,733</u>	<u>20.78%</u>		<u>\$ 325,253,040</u>	<u>26.65%</u>

Source: City of La Porte Tax Department

City of La Porte, Texas  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
*(unaudited)*

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1998	\$ 8,599,050	\$ 8,437,322	98.12%	\$ 110,638	\$ 8,547,960	99.41%
1999	8,951,320	8,795,498	98.26%	131,816	8,927,314	99.73%
2000	9,197,711	9,006,072	97.92%	162,788	9,168,860	99.69%
2001	10,026,632	9,780,571	97.55%	215,240	9,995,811	99.69%
2002	10,784,561	10,463,515	97.02%	282,551	10,746,066	99.64%
2003	10,823,210	10,491,257	96.93%	265,414	10,756,671	99.39%
2004	11,160,176	10,829,202	97.03%	260,446	11,089,648	99.37%
2005	11,652,289	11,334,572	97.27%	228,549	11,563,121	99.23%
2006	12,086,633	11,755,121	97.26%	195,414	11,950,535	98.87%
2007	12,724,857	12,418,873	97.60%	-	12,418,873	97.60%

Source: City of La Porte Tax Department

City of La Porte, Texas  
 Ratio of Outstanding Debt by Type  
 Last Ten Fiscal Years  
*(unaudited)*

Fiscal Year	Governmental Activities		
	General Obligation Bonds	Certificates of Obligation	Other Obligations
1998	\$ 11,170,000	\$ -	\$ -
1999	9,675,000	-	-
2000	11,370,000	3,000,000	-
2001	9,745,000	2,850,000	-
2002	8,210,000	2,700,000	5,400,000
2003	6,770,000	2,550,000	5,400,000
2004	5,430,000	2,400,000	5,400,000
2005	11,925,000	11,050,000	5,400,000
2006	12,610,000	16,405,000	5,130,000
2007	12,070,000	24,055,000	4,860,000

Source: Details regarding the City's outstanding debt can be found in the notes to the financial statements.  
 Percentage of personal income and Per capita personal income provided from the 2000 US Census.

Business-Type Activities

<u>Water and Sewer Revenue Bonds</u>	<u>General Obligation Refunding Bonds</u>	<u>Other Obligations</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$ 1,750,000	\$ 3,145,000	\$ 8,575,000	\$ 24,640,000	N/A	\$ 754
1,650,000	2,710,000	8,335,000	22,370,000	N/A	654
1,425,000	2,275,000	8,080,000	26,150,000	3.87%	820
1,200,000	1,840,000	8,080,000	23,715,000	N/A	733
975,000	1,440,000	7,710,000	26,435,000	N/A	803
750,000	1,040,000	7,293,358	23,803,358	N/A	704
625,000	585,000	6,904,178	21,344,178	N/A	633
500,000	145,000	6,500,000	35,520,000	N/A	1,028
375,000	-	8,680,000	43,200,000	N/A	1,240
250,000	-	7,957,500	49,192,500	N/A	1,391

City of La Porte, Texas  
 Ratio of General Bonded Debt Outstanding  
 Last Ten Fiscal Years  
*(unaudited)*

Fiscal Year	General Bonded Debt Outstanding			Total	Percentage of Actual Taxable Value of Property <sup>1</sup>	Per Capita <sup>2</sup>
	General Obligation Bonds	Certificates of Obligation	Less: Amounts Available in Debt Service Fund			
1998	\$ 11,170,000	\$ -	\$ 959,678	\$ 10,210,322	0.84%	\$ 313
1999	9,675,000	-	1,119,041	8,555,959	0.68%	250
2000	14,370,000	-	1,263,483	13,106,517	0.92%	411
2001	12,595,000	-	1,303,068	11,291,932	0.79%	349
2002	16,310,000	-	1,589,610	14,720,390	0.98%	447
2003	12,170,000	2,550,000	1,797,213	12,922,787	0.85%	382
2004	10,830,000	2,400,000	1,584,497	11,645,503	0.75%	345
2005	17,325,000	11,050,000	1,704,531	26,670,469	1.63%	772
2006	17,740,000	16,405,000	1,813,887	32,331,113	1.91%	928
2007	16,930,000	24,055,000	1,925,756	39,059,244	2.18%	1,105

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Per Capita provided from the 2000 Census

1. See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.
2. Population data can be found in the Schedule of Demographic and Economic Statistics.

City of La Porte, Texas  
 Direct and Overlapping Governmental Activities Debt  
 As of September 30, 2007  
 (unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
Harris County	\$ 2,074,258,644	0.82%	\$ 17,008,921
Harris County Department of Education	-	0.82%	-
Harris County Flood Control District	115,924,985	0.82%	950,585
Harris County Toll Road - Toll Road Bonds (a)	-	0.82%	-
La Porte ISD	107,985,000	37.82%	40,839,927
Port of Houston Authority	357,105,000	0.82%	2,928,261
San Jacinto Jr. Collect District	<u>64,750,000</u>	6.32%	<u>4,092,200</u>
Subtotal, overlapping debt	\$ 2,720,023,629		\$ 65,819,894
<b>City of La Porte direct debt</b>	43,347,500	100%	<u>\$ 43,347,500</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 109,167,394</u></u>

(a) Harris County Toll Road debt is considered self-supporting.  
 Source: Texas Municipal Reports

City of La Porte, Texas  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
*(amounts expressed in thousands)*  
 (unaudited)

	1998	1999	2000	2001	2002
Debt limit	\$ 30,787,158	\$ 31,930,272	\$ 38,129,152	\$ 35,568,480	\$ 37,615,775
Total net debt applicable to limit	10,210,322	8,555,959	13,106,517	11,291,932	14,720,390
Legal debt margin	\$ 20,576,836	\$ 23,374,313	\$ 25,022,635	\$ 24,276,548	\$ 22,895,385
Total net debt applicable to the limit as a percentage of debt limit					

Note: 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 of the appraised value

Fiscal Year				
2003	2004	2005	2006	2007
\$ 37,816,613	\$ 39,010,173	\$ 40,872,224	\$ 42,379,165	\$ 44,805,817
10,372,787	9,245,503	15,620,369	15,926,113	18,855,756
<u>\$ 27,443,826</u>	<u>\$ 29,764,670</u>	<u>\$ 25,251,855</u>	<u>\$ 26,453,052</u>	<u>\$ 25,950,061</u>

Legal Debt Margin Calculation for Fiscal Year 2007

Assessed value	\$ 1,792,232,683
Add back: exempt property	<u>\$ 419,779,423</u>
Total assessed value	\$ 2,212,012,106
Debt limit (2.5% of total assessed value)	44,805,817
Debt applicable to limit:	
General obligation bonds	\$ 16,930,000
Less: Amount set aside for repayment of general obligation debt	<u>1,925,756</u>
Total net debt applicable to limit	18,855,756
Legal debt margin	<u>\$ 25,950,061</u>

City of La Porte, Texas  
Pledged-Revenue Coverage  
Last Ten Fiscal Years  
(unaudited)

Water and Sewer System Revenue Bonds						
Fiscal Year	Utility Service Charges <sup>1</sup>	Less: Operating Expenses <sup>2</sup>	Net Available Revenue	Debt Service		Times Coverage
				Principal	Interest	
1998	\$ 6,368,938	\$ 4,177,982	\$ 2,190,956	\$ 535,000	\$ 263,547	2.74
1999	6,445,231	4,386,479	2,058,752	660,000	211,328	2.36
2000	6,844,236	5,626,662	1,217,574	660,000	170,483	1.47
2001	6,094,735	4,347,508	1,747,227	660,000	168,781	2.11
2002	5,988,595	4,814,158	1,174,437	625,000	132,418	1.55
2003	5,837,448	5,025,158	812,290	580,000	115,948	1.17
2004	5,836,221	5,125,635	710,586	580,000	71,293	1.09
2005	6,193,451	5,259,943	933,508	565,000	43,161	1.53
2006	7,438,016	5,389,783	2,048,233	270,000	111,712	5.37
2007	6,722,774	5,681,548	1,041,226	262,500	92,966	2.93

Note:

1. Includes interest income.
2. Excludes depreciation and loss on uncollectible accounts.

City of La Porte, Texas  
 Demographic and Economic Statistics  
 Last Ten Calendar Years  
 (Unaudited)

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
1998	32,658	N/A	N/A	N/A	7,415	5.0%
1999	34,191	N/A	N/A	N/A	7,477	4.7%
2000	31,880	675,155	21,178	33	7,645	4.2%
2001	32,356	N/A	N/A	N/A	7,772	5.3%
2002	32,910	N/A	N/A	N/A	7,732	6.2%
2003	33,789	N/A	N/A	N/A	7,648	6.6%
2004	33,712	N/A	N/A	N/A	7,629	5.7%
2005	34,538	N/A	N/A	N/A	7,808	5.3%
2006	34,825	N/A	N/A	N/A	7,786	4.7%
2007	35,362	N/A	N/A	N/A	7,889	4.4%

**Sources:**

Estimated population provided by the Planning Department.

Personal, income, per capita personal income and median age provided from the 2000 US Census.

School enrollment provided by LPISD.

Unemployment rates provided from the State of Texas Labor Statistics.

City of La Porte, Texas  
Principal Employers  
Current Year and Nine Years Ago  
(unaudited)

2007 *				1998 **			
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
Furmanite Worldwide	1,494	1	7.90%	Solvay Polymer	1,100	1	N/A
E.I. Dupont De Nemours & Co.	1,001	2	5.29%	San Jacinto College	1,003	2	N/A
Rockwood Service Corp.	700	3	3.70%	La Porte ISD	987	3	N/A
Longview Inspection	664	4	3.51%	E.I. Dupont	870	4	N/A
Quest Tru Tec LP	636	5	3.36%	Millenium (formerly Quantum)	736	5	N/A
E.I. Dupont De Nemours & Co.	580	6	3.07%	Akzo Nobel	500	6	N/A
WalMart	500	7	2.64%	Hickham Industries	270	7	N/A
Aker Kvaerner	400	8	2.11%	Dow Chemical	250	8	N/A
Oxy Vinyls	400	9	2.11%	Fina Oil & Chemical	225	9	N/A
City of La Porte	368	10	1.95%	Geon Company	180	10	N/A
<b>Total</b>	<b>6,743</b>		<b>35.64%</b>		<b>6,121</b>		

Source:

\* Bay Area Economic Partnership

\*\* City of La Porte Official Statement, Series 1998 General Obligation Bonds

Total employment figures for 1998 were not available, so therefore the percentages of total city employment could not be calculated.

City of La Porte, Texas  
 Full-Time Equivalent City Government Employees by Function/Program  
 Last Three Fiscal Years  
 (unaudited)

Function/Program	Fiscal Year		
	2005	2006	2007
General Government	76	76	80
Public Safety	135	138	147
Public Works	32	32	32
Health & Sanitation	22	21	21
Culture and recreation	47	45	44
Water Services	26	27	25
Sewer Services	20	20	20
Golf Course	13	13	12
Sylvan Beach Convention Ctr.	3	3	4

Source:  
 City Budget Office

Note: Data not available for fiscal years prior to 2005.

City of La Porte, Texas  
 Operating Indicators by Function/Program  
 Last Nine Fiscal Years  
 (unaudited)

Function/Program	Fiscal Year			
	1999	2000	2001	2002
<b>Police</b>				
Physical arrests	N/A	1,541	2,114	2,193
Tickets processed	6,065	6,657	9,489	9,298
<b>Fire</b>				
Number of calls answered	N/A	N/A	N/A	N/A
Inspections	N/A	N/A	N/A	N/A
<b>Highways and streets</b>				
Street resurfacing (linear feet)	40,400	39,200	42,000	26,200
Potholes repaired	251	302	232	271
<b>Sanitation</b>				
Cu. Yds. Garbage collected	25,757	27,300	28,025	28,655
Cu. Yds. Trash collected	31,061	38,603	48,049	52,796
<b>Culture and recreation</b>				
Fitness center admissions	66,028	67,347	68,668	73,764
<b>Water</b>				
Number of water meters	9,500	9,679	10,699	10,957
Average daily water consumption (million gallons)	3.1	4.6	4.1	3.1
Water mains breaks	806	601	505	491
<b>Wastewater</b>				
Average daily sewer treatment (thousands of gallons)	3.4	3.0	3.9	3.4
<b>Golf Course</b>				
Number of Paid Rounds Played	41,117	48,950	43,063	42,540

Source: City Departments

Notes: N/A - Data not available

Fiscal Year

2003	2004	2005	2006	2007
2,271	2,000	2,330	2,465	2,489
9,605	6,593	6,877	8,212	9,652
N/A	494	644	689	1,598
N/A	500	500	N/A	600
27,800	33,800	66,158	27,835	22,100
413	524	531	321	1,260
28,243	29,675	30,022	30,795	29,279
50,111	54,875	49,140	49,140	52,250
76,311	84,353	81,868	70,558	62,828
10,987	11,189	11,391	11,592	12,064
4.0	3.8	4.1	3.9	3.8
440	299	437	483	467
3.9	4.0	3.5	2.8	3.9
38,594	38,901	34,961	32,731	32,433

City of La Porte, Texas  
 Capital Asset Statistics by Function/Program  
 Last Eight Fiscal Years  
 (unaudited)

Function/Program	Fiscal Year							
	2000	2001	2002	2003	2004	2005	2006	2007
<b>Public Safety</b>								
Police Station	1	1	1	1	1	1	1	1
Police Officers	56	71	71	72	72	72	73	74
Reserve Officers	9	3	5	5	5	5	5	6
Fire Stations	4	4	4	4	4	4	4	4
<b>Sanitation</b>								
Collection trucks	13	13	13	14	14	14	14	14
<b>Highways and streets</b>								
Streets (miles)	160	160	164	164	164	211	217	211
Streetlights	1,823	2,072	2,109	1,533	1,665	2,192	1,803	1,804
Traffic signals	3	3	3	3	3	3	3	3
<b>Culture and recreation</b>								
Parks acreage	145	462	463	463	463	337	339	347
Parks	17	18	18	19	19	21	21	22
Swimming pools	6	6	6	6	6	6	6	6
Recreation Centers	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1
<b>Water and Sewer</b>								
Water Mains (miles)	226	229	231	231	231	165	168	176
Fire Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,076
Sanitary Sewers (miles)	184	185	186	187	187	187	187	189
Storm Sewers (miles)	87	88	88	89	89	89	92	92

Source: City Departments

Note: Data not available for fiscal years prior to 2000.

**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.

<b>“Best Management Practices” Financial Policies</b>	<b>In compliance?</b>	<b>Found on Page</b>
1. Develop a policy to guide the creation, maintenance, and use of resources for financial stabilization purposes.	Yes	469
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	467
3. Adopt a policy to guide the issuance and management of debt.	Yes	469
4. Adopt a policy on the maximum amount of debt and debt service that should be outstanding at any one time.	Yes	470
5. Adopt a policy limiting the use of one-time revenues for ongoing expenditures.	Yes	466
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	464
8. Adopt a policy that encourages a diversity of revenue sources.	Yes	466
9. Develop a policy to guide the financial actions to be undertaken in the event of emergencies, natural disasters, or other unexpected events.	Yes	466

# 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: In compliance.**

### **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 eighteenth 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-sixth 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**

*Michael G. Dolby, CPA  
Interim Finance Director*

*Phyllis Rinehart  
Controller*

## 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.

**RFP** – An acronym meaning Request for Proposal.

**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.

**STEP** – An acronym for Speed/Traffic Enforcement Program.

**TEEX** – An acronym meaning Texas Engineering Extension Service.

**TIRZ** – An acronym meaning Tax Increment and Reinvestment Zone.

**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.
- 1012 **SICK BUY BACK** – Account is used for the City’s sick buy back program. An annual payment of 48 hours of sick time, provided they have that amount accrued, is paid to full-time employees who have 10 years or more of service to the City. The program is an effort to reduce the sick time liability on the City’s books.
- 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 1080 **INSURANCE - MEDICAL** - Cost to provide employee, retiree and dependents health coverage.
- 1081 **INSURANCE - LIFE** - Cost of providing life insurance for employees.
- 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, and duct tape .
- 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 2030 **SMALL PARTS** - Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.
- 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 4<sup>th</sup> of July Fireworks display and celebration.
- 2078 **CONFIDENTIAL FUNDS** – Used by the Police Department for investigational purposes, such as the purchase of information, services or evidence. Strict guidelines for use of these funds are adhered to.
- 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, desks 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 3021 **SPECIAL COMMISIONS** – Travel and training related expenses for citizen or volunteer committees.
- 3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.
- 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 5011 **CLAIMS ADMINISTRATION** - Cost incurred to have a third party administer the City's medical insurance plan.
- 5012 **PROPERTY RESALE SERVICES** – Payment of property taxes to entities for property acquired by the City for the City's use.
- 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 policy 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 6022 **CITIZEN CLAIMS** – Cost incurred in the payment of monies directly to providers/claimants by the City in lieu of insurance.
- 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.
- 6072 **SAFETY RECOGNITION PROGRAM** - Cost incurred for the purchase of items related to the safety program.
- 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 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 for new programs until the money is rolled into appropriate account.