

CITY OF LA PORTE, TEXAS

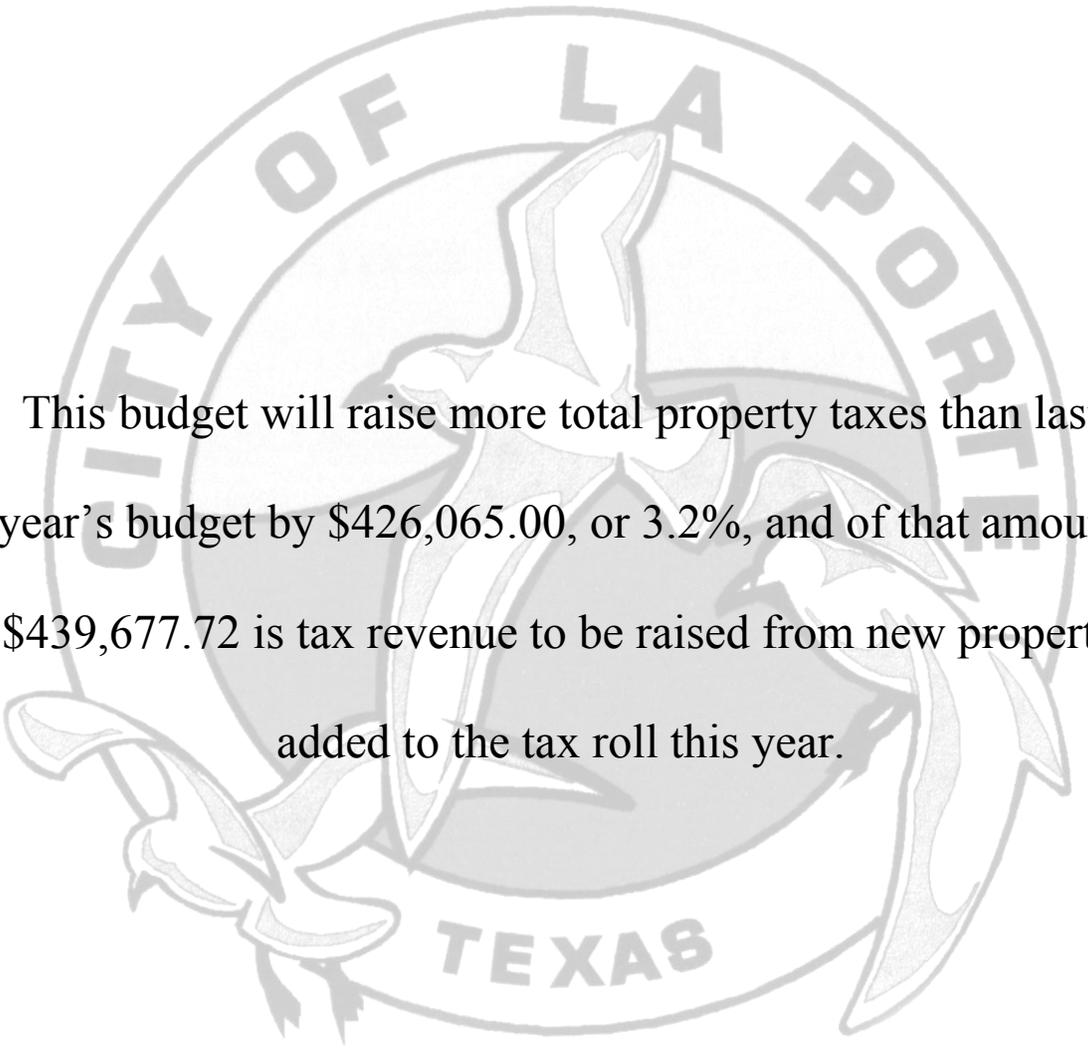
OPERATING BUDGET

OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010



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 \$426,065.00, or 3.2%, and of that amount \$439,677.72 is tax revenue to be raised from new property added to the tax roll this year.



MAYOR AND CITY COUNCIL



Barry Beasley
Mayor



Michael Mosteit
Council Person
District 1



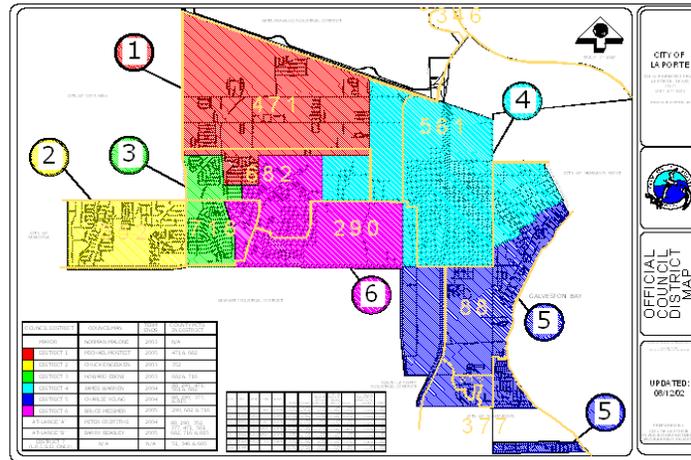
Tommy Moser
Council Person
District 4



Mike Clausen
Council Person
District 6



John Black
Council Person
At Large B



Louis Rigby
Council Person
District 5



Chuck Engelken
Council Person
District 2



Daryl Leonard
Council Person
District 3



Georgia A. Malone
Mayor Pro Tempore
At Large A



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of La Porte
Texas**

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of La Porte for its annual budget for the fiscal year beginning October 1, 2008.

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 2009-2010.

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 2009-2010 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 2009 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.

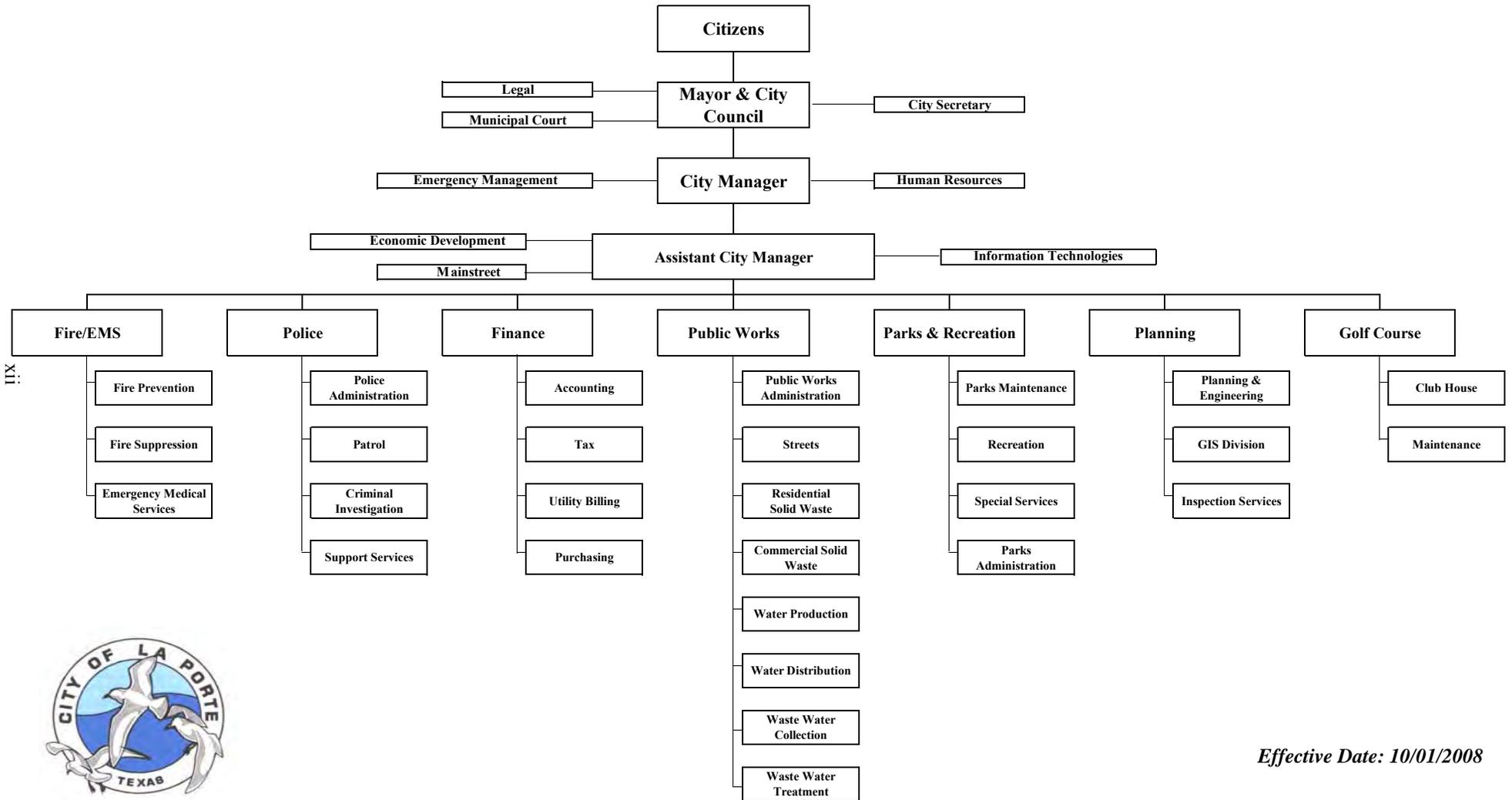
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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.

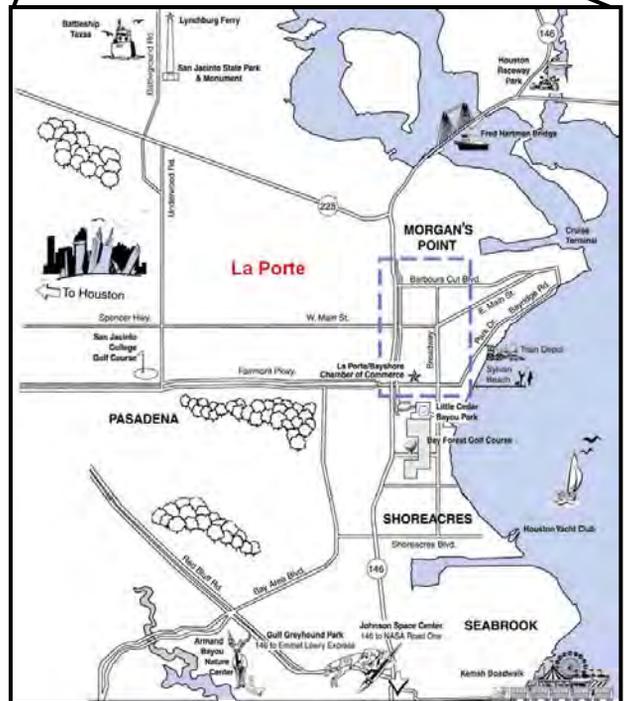
Staff diligently strives to improve the Budget Document each year and participates in the GFOA Distinguished Budget Presentation Award Program. To be eligible for the award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial 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, 2009

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 2009-10 Operating Budget and Capital Improvement Program. This document, as delineated on the pages that follow, was formally adopted by Council at a special called meeting on September 21, 2009. 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 2008-09</u> <u>ADOPTED BUDGET</u>	<u>FY 2009-10</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 36,382,175	\$ 32,894,465
Utility Fund	8,689,854	7,740,176
Enterprise Funds	2,571,287	2,360,806
Internal Service Funds	8,471,524	7,651,680
Capital Improvement Funds	17,416,639	15,724,381
Debt Service Funds	4,559,687	5,143,525
Grant Fund	1,923,528	2,160,353
Street Maintenance Sales Tax Fund	700,000	700,000
Community Investment Fund	386,575	344,700
Hotel/Motel Fund	463,749	977,522
La Porte Development Corporation	4,339,685	1,910,464
Tax Increment Reinvestment	<u>1,435,775</u>	<u>1,413,966</u>
Total Authorized Operations	\$ 87,340,478	\$ 79,022,038

The figures outlined above represent an \$8,318,440 or 9.5% decrease 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 continued emphasis on capital program development. The majority of the decrease in this fiscal year 2009-10 budget is attributed to a decrease in interfund transfers for capital improvements. Some of the more significant projects included in FY2010 are trail improvements, drainage improvements, street improvements, utility improvements, E-government project, convention center and the Mainstreet revitalization program. The General Fund, Utility Fund and La Porte Development Corporation (1/2 cent Sales Tax) have all decreased mainly due to decreased transfers to fund the capital programs. Also included in this budget are vehicle/equipment replacements of \$0.8 million. Health care is projected to increase by 9%; however, we were able to utilize excess reserves to offset these increases for FY2010 without increasing the employee's contributions. Continued grant pursuits are also projected to increase the budget by \$236,825.

We are especially pleased that there are no property tax rate increases included in the upcoming budget. This budget does include the issuance of new debt to be used for drainage improvements and a community/convention

center. 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.

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 (3% 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, it is designed to keep ad valorem taxes at the same rate as in prior years.

The 2009-10 City Budget is designed to render municipal services at a similar level as delivered in the prior year. Throughout the budget there are planned programs and projects that enhance the work environment and the community. Furthermore, our plan will continue to promote the expansion of recreation amenities for the general population. 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 15.

SUMMARY OF RESOURCES

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

RESOURCES DERIVED THROUGH TAXATION

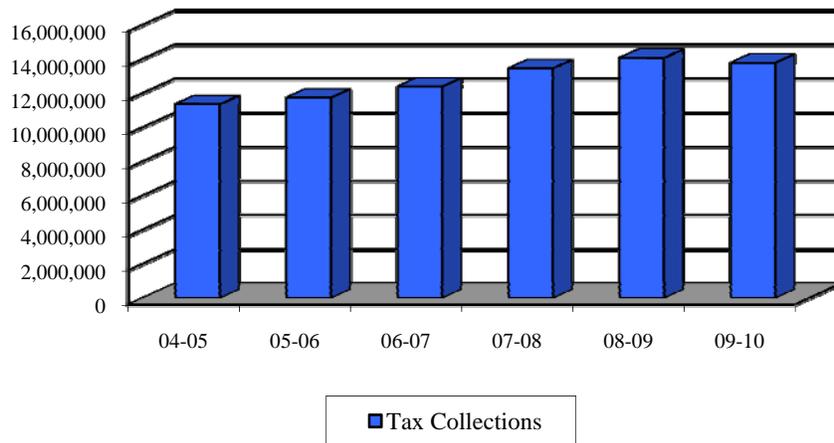
The resources derived from the taxation of property located in the City are by far the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2009-10 will mark the twenty-first year the City has maintained its tax rate at 71 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 and the rollback tax rate, qualified voters of the City may petition for a rollback election to determine whether to limit the tax rate to no more than the rollback 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.

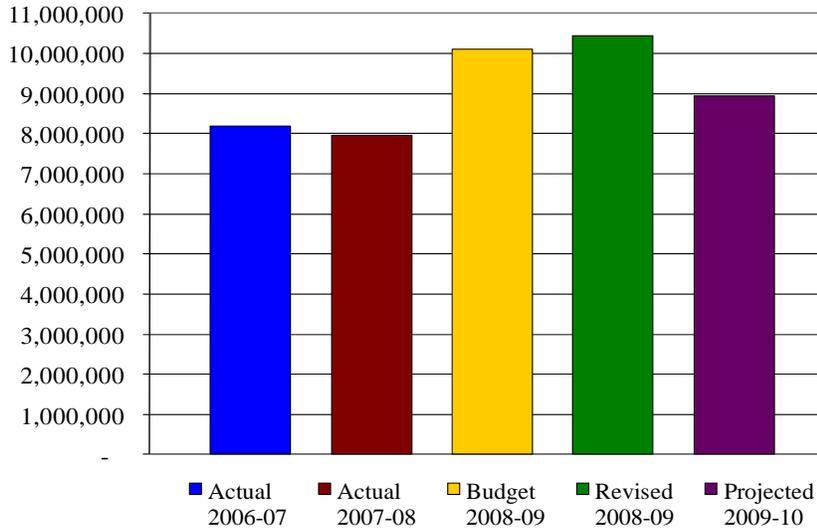
For fiscal year 2009-10, the City expects to collect \$13.8 million through the ad valorem tax process. The graph below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2008-09 and projected collections for 2009-10.

*Ad Valorem Tax Collections
Six Year Comparison*



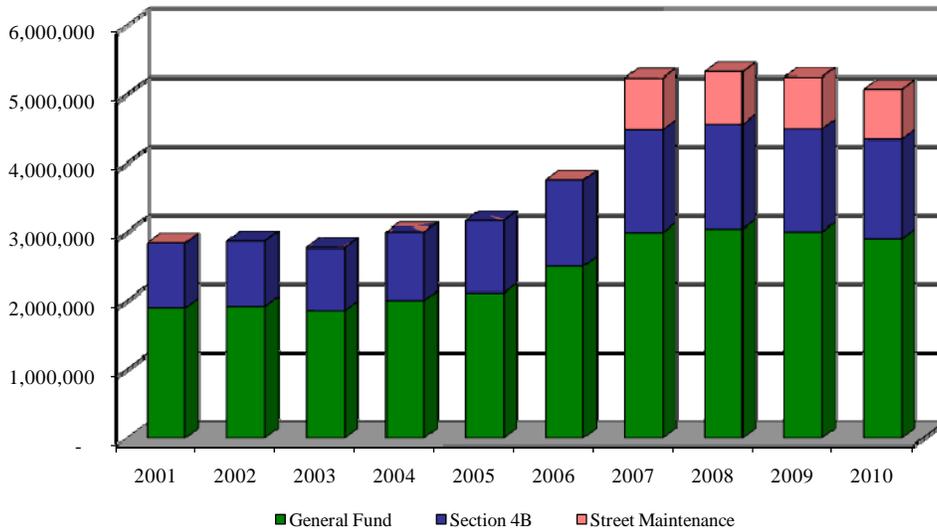
Another major revenue source that is derived utilizing the taxation process is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 21. The City expects to collect \$8.9 million from this revenue source. The graph on the following page shows that collections have increased over the last three years; however, a decrease is projected for FY2010 due to bankruptcies at a few major plants due to the state of the economy. While it is possible that the City will indeed receive the FY2010 payment, we have erred on the side of caution in projections for next year. In fiscal year 2009, the City entered into new 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 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 \$2.9 million for the General Fund and \$1.45 million for Section 4B Economic Development from this revenue source. It is estimated that the Street Maintenance Sales Tax will generate approximately \$723,245. This revenue source is projected to fall below 2009 levels due to current economic conditions.

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 \$2.2 million from this revenue source in fiscal year 2009-10.

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 2009-10 is \$18.5 million. Listed below are major sources of revenues received from services rendered.

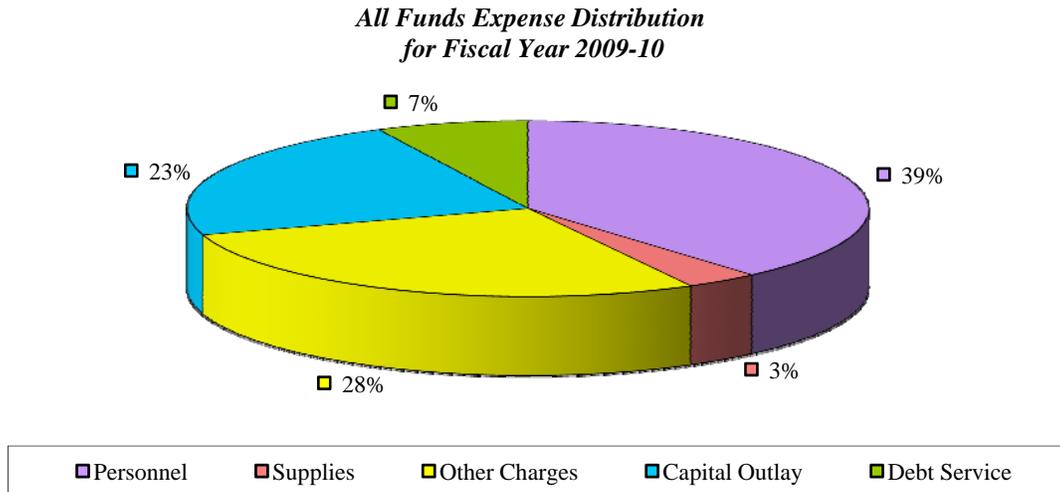
Service Rendered	Projected 09-10 Resources
Water Production & Distribution	\$ 4,089,369
Wastewater Collection & Treatment	3,475,963
Residential Solid Waste Collection	1,948,200
Golf Course Fees	1,118,150

Other Resources

Another critical resource for the City of La Porte is the earning of interest on investments. The City expects to earn \$482,300 on its idle funds during fiscal year 2009-10, which represents a 39% reduction from the current year estimate. 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.



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$18.2 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 39% of the City's resources. Regular salaries and overtime, including benefits, account for 67% of the budget in the General Fund.

The Debt Service category is the total dollars expended to pay interest and principal on existing debt, which represents 7% of the budget at \$5.1 million.

The Capital Outlay category includes procurement of vehicles totaling \$799,811 and Capital Improvement Projects totaling \$15.7 million. Also included are various capital items from departmental budgets. A list of these items can be found on page 415. As mentioned earlier in this letter, this budget is a very capital intensive budget.

The Supplies category includes office, chemicals and other supplies. 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 \$20 million and represents 28% 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 \$4.1 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.

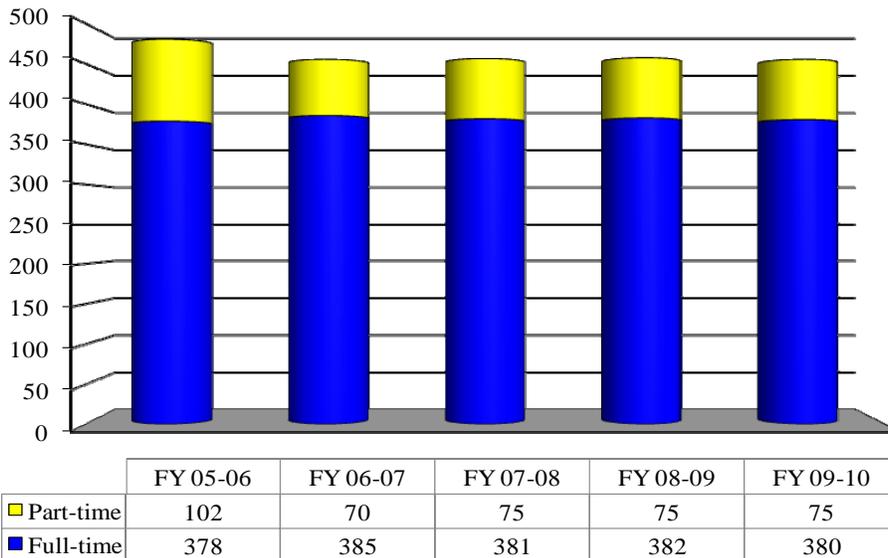
PERSONNEL CHANGES

In planning for staffing levels in fiscal year 2009-10, only one new position was added; however, the total workforce was reduced by two (2) due to the deletion of two custodians and one caretaker at the Sylvan Beach Pavilion. The pavilion sustained damages during Hurricane Ike in September 2008. The pavilion has remained closed, and its future is uncertain at this time. A brief synopsis of personnel changes is listed below.

Support Services Supervisor in the Police Department – This position will be a civilian supervisor position and will directly oversee the department’s communications, records and facilities operations. This will allow the department to reallocate the existing sworn supervisor (sergeant) who is currently assigned to oversee these functions to patrol field operations, which will permit the department to fill its current void of a shift commander for its day shift patrol.

Below is a chart of the personnel growth in the City from FY 2006 through FY 2010. 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 2008-09 are currently estimated at \$35,133,154 which is \$1,408,771 or 4.18% greater than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2008-09	Current Estimate 2008-09	Variance	Percent
General Property Taxes	11,786,500	12,584,499	797,999	6.77%
Franchise Fees	1,992,068	2,124,017	131,949	6.62%
Sales Taxes	3,085,011	2,995,000	(90,011)	-2.92%
Industrial Payments	9,860,078	10,181,383	321,305	3.26%
Other Taxes	75,000	84,527	9,527	12.70%
Licenses & Permits	627,680	596,037	(31,643)	-5.04%
Fines & Forfeits	1,405,065	1,351,416	(53,649)	-3.82%
Charges for Services	3,515,772	3,694,599	178,827	5.09%
Parks & Recreation	204,490	188,515	(15,975)	-7.81%
Recreation & Fitness Center	226,000	201,812	(24,188)	-10.70%
Intergovernmental	6,000	3,500	(2,500)	-41.67%
Miscellaneous	30,000	159,399	129,399	431.33%
Operating Transfers	460,719	668,450	207,731	45.09%
Interest	<u>450,000</u>	<u>300,000</u>	<u>(150,000)</u>	-33.33%
Total	33,724,383	35,133,154	1,408,771	4.18%

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

Sales Taxes are expected to be down \$90,011 or 2.92% due to decreased economic activity within the City associated with the downturn in the economy.

Industrial Payment collections are higher due to newly renegotiated industrial district contracts, which went into effect in 2009. The contract percentage increased to 62% from 53%. This was the first year of the increased percentage, so the projection had been somewhat conservative.

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 deferred the issuance of the permits.

Fines and Forfeits are slightly below projected numbers. This is partially due to decreased TxDOT fines and weight violation fines.

Charges for Services are higher than originally estimated mainly due to an additional payment from the La Porte Independent School District for police services. The payment was from fiscal year 2008. Additionally, EMS patient revenues are projected to be higher than originally thought due to increased collection efforts.

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 2008.

Interest Earnings are estimated to drop \$346,545 from 2008 actual earnings due to current economic conditions. Interest earnings began to decrease mid-year in 2008 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. Additionally, the usage of fund balance decreased earning potential. The revenues for the new fiscal year are projected at \$32,894,465, which is \$829,918, or 2.46%, lower than they were in the current year. The revenues for the new fiscal year are shown below:

Category	Original Projection 2008-09	Projection 2009-10	Variance	Percent
General Property Taxes	11,786,500	12,021,871	235,371	2.00%
Franchise Taxes	1,992,068	2,151,309	159,241	7.99%
Sales Taxes	3,085,011	2,892,980	(192,031)	-6.22%
Industrial Payments	9,860,078	8,718,883	(1,141,195)	-11.57%
Other Taxes	75,000	86,218	11,218	14.96%
Licenses & Permits	627,680	601,785	(25,895)	-4.13%
Fines & Forfeits	1,405,065	1,523,886	118,821	8.46%
Charges for Services	3,515,772	3,770,960	255,188	7.26%
Parks & Recreation	204,490	205,990	1,500	0.73%
Recreation & Fitness Center	226,000	201,812	(24,188)	-10.70%
Intergovernmental	6,000	3,500	(2,500)	-41.67%
Miscellaneous	30,000	30,000	-	0.00%
Operating Transfers	460,719	460,271	(448)	-0.10%
Interest	<u>450,000</u>	<u>225,000</u>	<u>(225,000)</u>	-50.00%
Total	33,724,383	32,894,465	(829,918)	-2.46%

Property taxes are projected to increase by 2.00% due to growth in the tax base caused by increases in appraised values and new construction.

Franchise Taxes are projected to increase by \$159,241, or 7.99% 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 2008 and 2009 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 decrease by \$192,031 over the current year budget due to decreased economic activity within the City.

Industrial Payments are expected to decrease by \$1,141,195 or 11.57%. This decrease is attributed to bankruptcies in a few of the plants located in the La Porte industrial zone. The City is unsure at this time whether the payment for fiscal year 2010 will be affected by these bankruptcies; however, the City took a conservative stance while preparing the budget and planned for a worst case scenario.

Licenses and Permits are projected to be down from the current year budget by 4.13%, or \$25,895, 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 from the current year budget. The increase in this revenue stream is a direct result of the success of the STEP program which was implemented during the 2008 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 7.26%, or \$255,188. The increase is attributable to fees for residential solid waste, which are expected to increase by \$48,200 based on current year collections, and an increase in the contract for LPISD services, which is projected to increase by \$128,798.

Recreation and Fitness Center fees are projected to drop due to decreased activity and historical analysis.

Interest earnings are expected to continue to decline in fiscal year 2010. 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 balance in the General Fund, which will impact earnings as well.

General Fund Expenditures

The General Fund expenditures for fiscal year 2008-09 are currently estimated at \$37,297,393, which is \$915,221 or 2.52%, 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 2009 due to the addition of several one-time transfers related to capital projects such as a \$583,000 transfer added for additional funding needed for the Sports Complex, and \$900,000 for a building purchase. The Administration Department includes the Emergency Management division which was impacted by unanticipated expenditures associated with Hurricane Ike. The expenditures, by department, for the current fiscal year are shown below:

Department	Budget 2008-09	Current Estimate 2008-09	Variance	Percent
Emergency Services	4,144,145	4,024,515	(119,630)	-2.89%
Police	9,072,904	8,797,791	(275,113)	-3.03%
Administration	2,720,887	2,893,857	172,970	6.36%
Finance	1,170,804	1,179,417	8,613	0.74%
Non-Departmental	8,777,916	10,324,894	1,546,978	17.62%
Public Works	4,865,810	4,695,304	(170,506)	-3.50%
Parks & Recreation	3,748,653	3,562,256	(186,397)	-4.97%
Planning & Engineering	<u>1,881,056</u>	<u>1,819,362</u>	<u>(61,694)</u>	-3.28%
Total	36,382,175	37,297,396	915,221	2.52%

The expenditures for the new year are budgeted at \$32,894,465, which is \$3,487,710, or 9.59% less than the current fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2008-09	Budget 2009-10	Variance	Percent
Emergency Services	4,144,145	4,454,121	309,976	7.48%
Police	9,072,904	9,999,538	926,634	10.21%
Administration	2,720,887	2,905,084	184,197	6.77%
Finance	1,170,804	1,241,550	70,746	6.04%
Non-departmental	8,777,916	3,337,668	(5,440,248)	-61.98%
Public Works	4,865,810	5,132,712	266,902	5.49%
Parks & Recreation	3,748,653	3,821,069	72,416	1.93%
Planning & Engineering	<u>1,881,056</u>	<u>2,002,723</u>	<u>121,667</u>	6.47%
Total	36,382,175	32,894,465	(3,487,710)	-9.59%

Of the twenty-nine different General Fund Divisions that comprise these Departments, seven (7) budgeted at amounts less than their 2008-09 budget level and five (5) 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. Most of the divisional increases are associated with increases in the TMRS rate and medical insurance contributions on the City's side. This is the second year of an eight year phase in of increased TMRS contribution rates for the City. Divisions also had increases associated with maintenance fees, especially in the area of technology.

Emergency Services Department:

Fire Suppression – in addition the items previously mentioned this division increased 7.56% due to the inclusion of equipment purchases for truck radios, SCBA bottles and thermal imaging cameras.

Emergency Medical Services – Additional factors increasing the EMS budget are an increased budget for overtime based on a historical analysis, as well as the proposed purchase of portable computers to include in the ambulances as part of an OSSI project that will upgrade the records management system for both the Emergency Services and Police Departments.

Police Department (Administration, Criminal Investigation and Support Services) – The majority of the increases in these divisions are due to the reorganization of positions within the police department. Additionally, through the meet and confer process that occurred during fiscal year 2009, the civil service positions have received a pay increase which has also contributed to increases in these divisions. Another driving factor is the inclusion of a tuition reimbursement line item that several personnel plan to pursue.

Administration Department:

Human Resources – This division experienced an increase due to the increase in wages for the summer workers. Additionally, increased funding for employee training and tuition reimbursement contribute to the increase.

Municipal Court – personnel adjustments associated with the salary study, computer software costs (moved from the Technology Fund into specific divisions), and costs, such as janitorial services, associated with the new municipal court building are the driving factors in the increase in this division.

Purchasing – personnel adjustments associated with the salary study are the primary reason for the increase in this division.

City Council – the increase in this division is the inclusion of a capital item to remodel City Hall to allow for more offices for the City Council.

Finance Department (Accounting) – personnel adjustments associated with the salary study are the primary reason for the increase in this division.

Public Works Department:

Public Works – personnel adjustments associated with the salary study are the primary reason for the increase in this division.

Residential Solidwaste – personnel adjustments associated with the salary study are the primary reason for the increase in this division. Additionally, this division experienced increases for vehicle maintenance and replacement.

Parks Department:

Recreation – the increase in this division is mainly attributed to an increase in the contract for lifeguards, which is located other professional services.

Parks Administration – this division increased due to the absorption of 70% of the customer service position which was in the Sylvan Beach Pavilion Fund. The computer lease and maintenance fees also increased since the computer that was formerly allocated to the Sylvan Beach Pavilion Fund has been reallocated to the Parks Administration Division. This division also absorbed software fees that were formally part of the Technology Fund.

Planning Department:

Planning & Engineering – personnel adjustments associated with the salary study are the primary reason for the increase in this division.

GIS Division – personnel adjustments associated with the salary study are the primary reason for the increase in this division. Additionally, this division includes updating the aerial photography from HGAC for FY2010.

Inspection Services – personnel adjustments associated with the salary study are the primary reason for the increase in this division. Another factor driving the increase in personal services is an increase in certifications for the Inspectors.

General Fund Overall Fund Condition

The projected end-of-year balance for the General Fund is \$10,884,924 which is approximately 33%, or 121 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 2008-09 are currently estimated at \$8,053,449, which is \$316,495 or 3.78%, less than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2008-09	Current Estimate 2008-09	Variance	Percent
Other	5,500	5,500	-	0.00%
Water	4,804,500	4,622,628	(181,872)	-3.79%
Sewer	3,533,900	3,350,098	(183,802)	-5.20%
Transfers	-	46,123	46,123	0.00%
Interest	<u>26,044</u>	<u>29,100</u>	<u>3,056</u>	11.73%
Total	8,369,944	8,053,449	(316,495)	-3.78%

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 2008-09 has been a dry year for the City overall; however, water revenues are expected to be down due to a decrease in outside water sales.

The revenues for the new fiscal year are projected at \$8,288,732, which is \$81,212, or 0.97%, lower than they were in the current year. The decrease is mostly attributed to adjustments for current year revenues, such as the decrease in outside water sales. The revenues, by revenue category, for the new fiscal year are shown on the following page:

Category	Original Projection 2008-09	Projection 2009-10	Variance	Percent
Other	5,500	5,500	-	0.00%
Water	4,804,500	4,748,869	(55,631)	-1.16%
Sewer	3,533,900	3,509,363	(24,537)	-0.69%
Interest	<u>26,044</u>	<u>25,000</u>	<u>(1,044)</u>	-4.01%
Total	8,369,944	8,288,732	(81,212)	-0.97%

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2008-09 are currently estimated at \$8,954,153, which is \$264,299, or 3.04% greater than the Fiscal Year 2008-09 budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2008-09	Current Estimate 2008-09	Variance	Percent
Water Production	510,774	467,669	(43,105)	-8.44%
Water Distribution	832,500	757,928	(74,572)	-8.96%
Wastewater Collection	940,468	903,571	(36,897)	-3.92%
Wastewater Treatment	990,983	984,941	(6,042)	-0.61%
Utility Billing	622,850	618,728	(4,122)	-0.66%
Non-departmental	<u>4,792,279</u>	<u>5,221,316</u>	<u>429,037</u>	8.95%
Total	8,689,854	8,954,153	264,299	3.04%

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 \$7,740,176, which is \$949,678, or 10.93% lower than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2008-09	Budget 2009-10	Variance	Percent
Water Production	510,774	555,078	44,304	8.67%
Water Distribution	832,500	826,370	(6,130)	-0.74%
Wastewater Collection	940,468	962,883	22,415	2.38%
Wastewater Treatment	990,983	1,123,656	132,673	13.39%
Utility Billing	622,850	664,890	42,040	6.75%
Non-departmental	<u>4,792,279</u>	<u>3,607,299</u>	<u>(1,184,980)</u>	-24.73%
Total	8,689,854	7,740,176	(949,678)	-10.93%

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 24.73% decrease in the Non-Departmental division is attributed to the reduction in transfers for capital improvement projects.

Utility Fund Overall Fund Condition

The projected end-of-year working capital balance for the Utility Fund is \$2,247,996, which is approximately 29%, or 106 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 \$118,148, or 12,321 days of working capital. This is within the targeted balance. The Airport Fund is expected to have a working capital balance of \$324,052, which leaves the fund fiscally stable at 9/30/10. The La Porte Area Water Authority is expected to have a working capital balance of \$2,087,665, which leaves the fund with an estimated 782 days of working capital at 9/30/10. The working capital balance of the Golf Course Fund is expected to be a deficit of (\$352,417), 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 reflect 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 \$799,811 in replacing existing vehicles that have reached the end of their useful life while the Technology Fund will expend \$290,200 to replace computer equipment. The Insurance Fund includes \$218,912 for estimated worker's compensation claims, \$270,322 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 2009-10 budget maintains an intense focus 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 2009-10 budget includes over \$14 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 \$14+ million for capital improvements scheduled for the 2010 fiscal year include \$1.1 million for parks related projects (including over \$900,000 for a bike/pedestrian trail systems), \$7.7 million for public works projects (including over \$5 million designated for drainage, \$1.6 for various water and sewer projects and \$700,000 for street improvements) and with the remainder broken down into projects for police, fire, technology and economic development, which includes \$800,000 that has been set aside for additional Mainstreet Revitalization projects. During the current year, the City continues a Sylvan Beach renourishment project totaling \$1.9 million, as well as current improvements towards Mainstreet Revitalization totaling \$3 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 25. The projects identified for the fiscal year 2009-10 are described in more detail in the Capital Improvement Funds section beginning on page 305.

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 19.

LONG RANGE STRATEGIC PLANS

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

DEBT MANAGEMENT

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

- The General Debt Service Fund is designed to maintain a constant tax rate of 10.9 cents per \$100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 10.9 cents is equal to 15.4% 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 scheduled to receive a transfer of \$316,496 for debt service in the fiscal year 2009-10 budget to maintain sufficient reserve levels 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 2010 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 FY2009. 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 25. 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 441. Since the policy is a stand alone document, the City has elected to leave its Table of Contents with the document.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City for its annual budget for the fiscal year beginning October 1, 2008.

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.

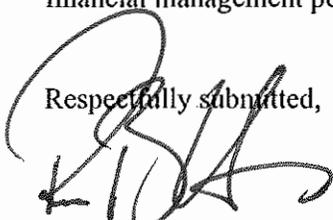
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

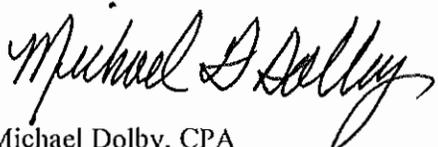
ACKNOWLEDGMENT

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 2009-10 Budget Process is as follows:

Date	Activity
4/04	Pre-Budget Workshop with City Council
4/23	Initial Planning Discussion and Forms Distribution Departments begin preparing estimates and projections
4/27	Departments Turn in Personnel Related Budget Forms to Human Resources
5/15	Preliminary FY 2009-10 Revenue Projections Prepared
5/15	Proposed FY 2009-10 Budgets to Finance Director
5/29	Budget Review Completed by Finance Director
5/29	Proposed FY 2008-09 Budgets to City Manager
6/22-6/26	City Manager Review with Departments
7/02	Final FY 2009-10 Revenue Projections Prepared
7/10	Budget Review Completed by City Manager
7/24	Proposed Budget to City Council
8/10-8/14	City Manager Workshops Budget with City Council
9/21	City Council Adopts FY 2009-10 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 projects 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 a 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 a 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 a 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

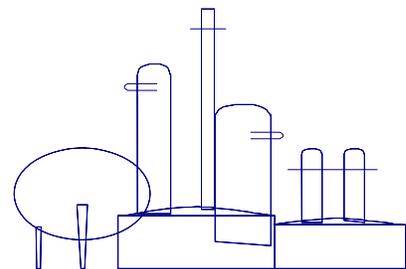
Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the 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 1999 was an estimated 34,191 people living within the City of La Porte. The increase for the last decade was 3.9% or 1,327 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>
2008	35,518	156	0.4%
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%

SERVICES

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

VISION

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

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

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

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

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

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

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

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

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

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

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

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

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



LA PORTE 2020 COMPREHENSIVE PLAN

INTRODUCTION

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

The essential objectives of the comprehensive plan are as follows:

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

COMMUNITY PROFILE

Statistics:

Population

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

Employed in Labor Force

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

Median Household Income, 1989

\$41,733

Employment by Industry 1990

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

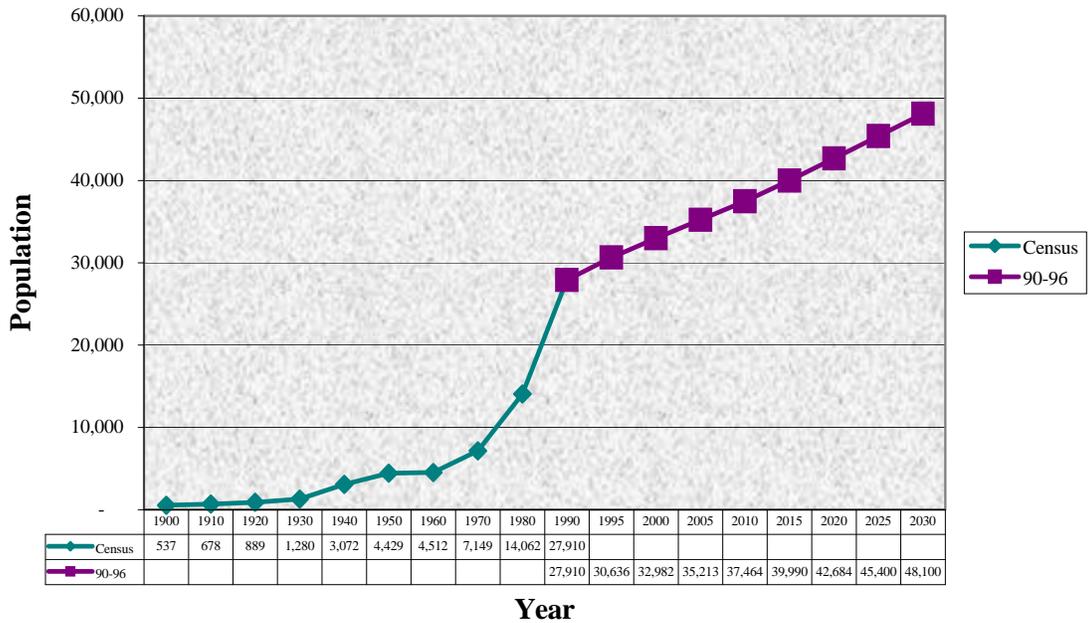
Income below poverty level, 1989

9 percent

Rate of Unemployment 1998

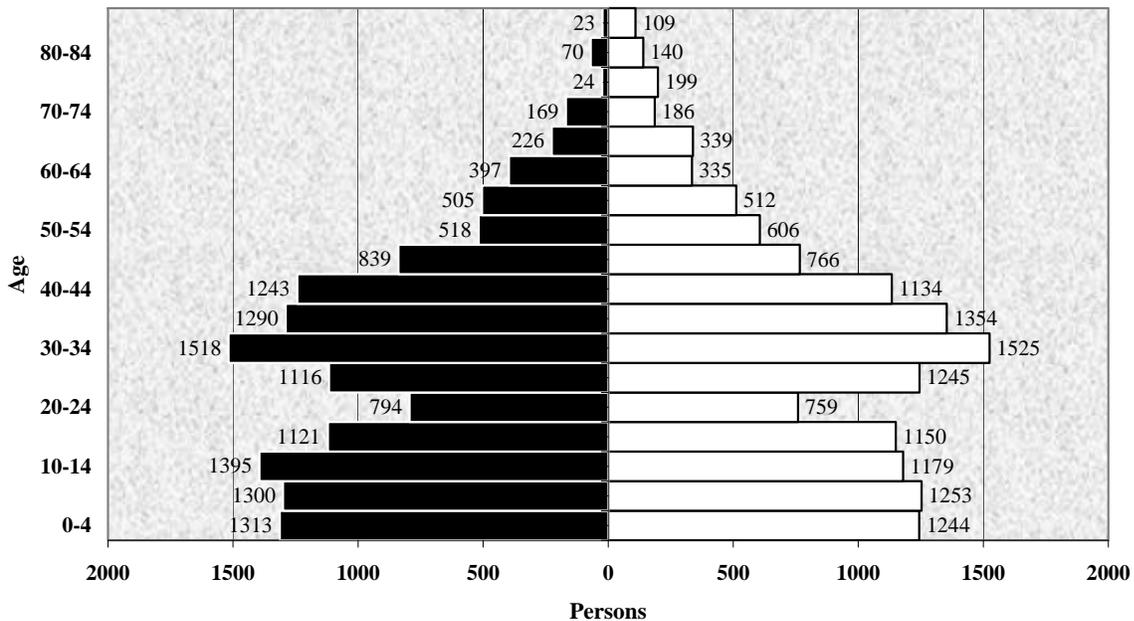
3.5 percent

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



Age and Gender

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



Education

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

Employment

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

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

LAND USE

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

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

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

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

Source: Wilbur Smith Associates, 1999.

Future Land Use Plan

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

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

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

ANNEXATION

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

Annexation Policies

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

The Annexation Policy should include the following:

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

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

Goals

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

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

UTILITIES

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

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

**Drainage
Goals**

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

Drainage Improvement Needs

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

**Potable Water System
Goals**

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

Water System Improvement Needs

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

**Sanitary Sewer System
Goals**

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

Sanitary System Improvement Needs

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

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

Solid Waste

Goals

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

Solid Waste Improvement Needs

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

TRANSPORTATION

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

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

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

Transportation Goals:

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

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

Benefits of Thoroughfare Planning

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

The benefits of effective thoroughfare planning and implementation include:

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

LAND USE GOALS

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

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

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

PARKS AND RECREATION

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

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

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

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

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

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

Source: Wilbur Smith Associates

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

Parks Goals:

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

COMMUNITY FACILITIES AND PUBLIC SAFETY

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

Police Department

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

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

¹ Estimated population

² Projected population

Source: Wilbur Smith Associates, 1999

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

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

Fire Department

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

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

¹ Estimated population

² Projected population

Source: Wilbur Smith Associates, 1999

Library Services

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

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

Community Facilities Goals:

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

Public Safety

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

Public Safety Goals:

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

Key policies include:

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

RESIDENTIAL DEVELOPMENT

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

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

Goals for residential development:

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

Neighborhood protection provisions include:

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

BEAUTIFICATION AND CONSERVATION

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

Goals for Beautification:

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

Downtown La Porte

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

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

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

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

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

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

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



REDEVELOPMENT STRATEGY

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

Redevelopment Goals:

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

Historic Downtown Area

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

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

Older Neighborhoods

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

Bayfront Area

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

IMPLEMENTATION

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

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

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



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

Implementation Goals:

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

City of La Porte
Consolidated Summary of All Funds

	Balance 09/30/09	FY 09-10 Revenues	FY 09-10 Expenses	Balance 09/30/10	Change in Fund Balance
Governmental Fund Types:					
General Fund	\$ 10,884,924	\$ 32,894,465	\$ 32,894,465	\$ 10,884,924	\$ -
Grant Fund	238,509	1,995,712	2,160,353	73,868	(164,641)
Street Maintenance Sales Tax	(4,531)	726,845	700,000	22,314	26,845
Community Investment	302,129	231,361	344,700	188,790	(113,339)
Hotel/Motel Occupancy Tax	605,246	495,100	977,522	122,824	(482,422)
Section 4B Sales Tax	1,582,790	1,476,490	1,910,464	1,148,816	(433,974)
Tax Increment Reinvestment	204,067	1,403,304	1,413,966	193,405	(10,662)
Total Governmental Types	13,813,134	39,223,277	40,401,470	12,634,941	(1,178,193)
Enterprise:					
Utility	1,699,440	8,288,732	7,740,176	2,247,996	548,556
Sylvan Beach	121,648	-	3,500	118,148	(3,500)
Airport	294,545	51,875	22,368	324,052	29,507
La Porte Area Water Authority	1,834,439	1,227,771	974,545	2,087,665	253,226
Golf Course	(163,174)	1,171,150	1,360,393	(352,417)	(189,243)
Total Enterprise	3,786,898	10,739,528	10,100,982	4,425,444	638,546
Internal Service					
Motor Pool	1,982,941	2,218,600	1,969,367	2,232,174	249,233
Insurance Fund	2,384,098	4,214,727	4,497,908	2,100,917	(283,181)
Technology Fund	539,530	1,191,597	1,184,405	546,722	7,192
Total Internal Service	4,906,569	7,624,924	7,651,680	4,879,813	(26,756)
Capital Improvement:					
General	730,924	1,525,000	2,255,100	824	(730,100)
Utility	15,549	592,500	105,000	503,049	487,500
Sewer Rehabilitation	85,385	301,600	350,000	36,985	(48,400)
Drainage Improvement Fund	-	290,500	169,000	121,500	121,500
1998 GO Bond Fund	23,637	-	-	23,637	-
2000 GO Bond Fund	312	-	-	312	-
2004 C/O Bond Fund	376,570	-	376,570	-	(376,570)
2005 C/O Bond Fund	256,503	-	256,503	-	(256,503)
2005 GO Bond Fund	16,219	-	16,219	-	(16,219)
2006 C/O Bond Fund	1,193,426	-	966,497	226,929	(966,497)
2007 C/O Bond Fund	1,125,492	-	1,125,492	-	(1,125,492)
2009 C/O Bond Fund	-	9,631,481	9,600,000	31,481	31,481
Other Infrastructure	1,222,741	10,600	504,000	729,341	(493,400)
Total Capital Improvement	5,046,758	12,351,681	15,724,381	1,674,058	(3,372,700)
Debt Service:					
General	1,906,978	4,089,272	4,076,755	1,919,495	12,517
Utility	626,735	321,596	326,314	622,017	(4,718)
La Porte Area Water Authority	-	740,456	740,456	-	-
Total Debt Service	2,533,713	5,151,324	5,143,525	2,541,512	7,799
Total All Funds	\$ 30,087,072	\$ 75,090,734	\$ 79,022,038	\$ 26,155,768	\$ (3,931,304)

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

Grant Fund – the 69% decrease is due to the utilization of several reserve funds, such as the municipal court security and technology funds and confiscated funds of the police department, which are accounted for in the Grant Fund.

Street Maintenance Sales Tax Fund – 592% increase is due to the replenishment of the fund balance used in fiscal year 2009. Approximately \$700,000 is expended each year for the maintenance of various streets throughout the City.

Community Investment Fund – 38% decrease due to a \$100,000 transfer for debt service. This transfer was added due to the proposed 2009 Certificates of Obligation debt issue for the Community/Convention Center.

Hotel/Motel Fund – 80% decrease due to a transfer of \$500,000 for the proposed Community/Convention Center. Additionally, a \$100,000 transfer for debt service was added due to the proposed 2009 Certificates of Obligation debt issue for the Community/Convention Center.

La Porte Development Corporation (4B ½ Cent Sales Tax) Fund – 27% decrease due to a transfer for 4B capital projects, such as an additional \$325,000 for gateway enhancements, \$200,000 for façade grants and \$75,000 for downtown district signage.

Utility Fund – 32% increase due to the exclusion of a \$1.8 million transfer for capital projects, which was part of the fiscal year 2009 budget.

La Porte Area Water Authority Fund – 14% increase is due to a decrease in expenses and a slight increase in water sales for FY2009. This fund is building reserves for future improvements.

Golf Course Fund – 116% decrease due to the fund's operational needs outpacing revenues. Steps are being taken to increase revenues.

Motor Pool Fund – 13% increase due to fewer planned vehicle replacements for fiscal year 2010 when compared with the prior year. The fund is designed to build reserves for upcoming replacements.

Insurance Fund – 12% decrease due to a planned drawdown of the fund balance. The fund has been redesigned to establish a fund balance equal to ½ of the average claims over the prior three years. Each year this amount will be recalculated and adjustments made accordingly.

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

Utility CIP Fund – 3135% increase due to funding FY2009 scheduled capital improvement projects with bond monies. Although few projects are planned out of this fund for the 2010 fiscal year, the annual transfer of \$400,000 from the Utility Fund was not cancelled in order to build a reserve for future projects.

Sewer Rehabilitation Fund – 57% 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.

2004 C/O Bond Fund – 100% decrease due to the transfer of the fund balance to the debt service fund. All projects are complete.

2005 C/O Bond Fund – 100% decrease due to the funding of the Broadway Waterline Replacement project.

2005 GO Bond Fund – 100% decrease due to the transfer of the fund balance to the debt service fund. All projects are complete.

2006 C/O Bond Fund – 81% decrease due to the funding of various water and sewer projects.

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

Other Infrastructure Fund – 40% decrease due to the funding of the San Jacinto Trail project and the McCabe Trail System project.

ORDINANCE NO. 09- 3179

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010; 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, 2009, through September 30, 2010, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 24, 2009, and a public hearing scheduled for September 21, 2009 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, 2009, through September 30, 2010.

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 21st day of September, 2009.

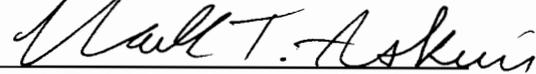
CITY OF LA PORTE, TEXAS

Barry Beasley, Mayor

ATTEST:


Martha Gillett, City Secretary

APPROVED:


Clark T. Askins, Assistant City Attorney

RESOLUTION NO. 09-08

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2009 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 2009 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2009 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, 2009, property with a total appraised value of \$2,448,766,280 and a total taxable value of \$1,990,847,935.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$61,926,439 as of January 1, 2009;

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

Section 1. the 2009 taxable roll in the amount of \$1,990,847,935, 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 21st day of September, 2009.

CITY OF LA PORTE, TEXAS


Barry Beasley, Mayor

ATTEST:


Martha Gillett, City Secretary

APPROVED:


Clark T. Askins, Assistant City Attorney

ORDINANCE NO. 09- 3182

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, 2009, and ending September 30, 2010, 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, 2010, 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 and one tenth cents (\$.601) 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 ten and nine tenths cents (\$.109) 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.

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

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.

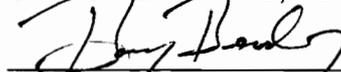
Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

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 21st day of September, 2009.

CITY OF LA PORTE, TEXAS



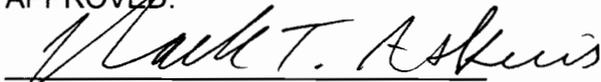
Barry Beasley, Mayor

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
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%
07-08	1,950,907,645	0.71	13,851,447	13,478,649	97.3%

Assessment basis for all years is 100%

**CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2009-2010**

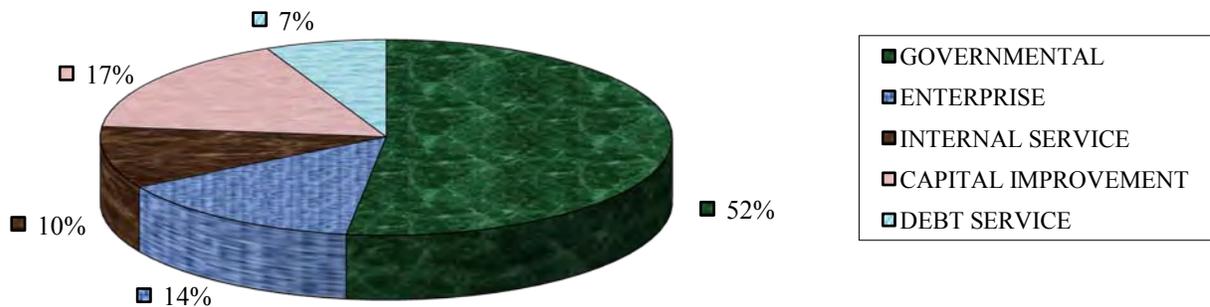
Appraised Valuation (100% Market)	2,448,766,280
Less Exemptions	457,918,345
Total Assessed (Taxable) Value	1,990,847,935
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	14,135,020
Estimated Collection Rate	97.5%
Estimated Tax Collections	13,781,646
Allocated to General Fund (Rate of .601)	11,665,871
Allocated to Debt Service (Rate of .109)	2,115,774

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

	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
REVENUES				
General Property Taxes	\$ 13,872,567	\$ 14,006,355	\$ 15,835,667	\$ 15,596,449
Franchise Taxes	2,210,667	2,038,526	2,170,475	2,223,584
Sales Taxes	5,320,255	5,398,770	5,241,250	5,062,715
Industrial Payments	7,958,522	10,112,901	10,444,352	8,942,444
Other Taxes	482,822	575,000	529,527	516,218
License & Permits	559,803	627,680	596,037	601,785
Fines & Forfeits	1,726,433	1,862,107	1,446,238	1,584,386
Charges for Services	7,863,860	7,931,965	8,059,788	8,540,007
Parks & Recreation	239,209	236,990	191,744	205,990
Recreation & Fitness	202,961	226,000	201,812	201,812
Employee Health Services	3,918,486	3,284,624	3,279,124	3,692,552
Water Revenue	6,126,947	5,989,128	5,676,458	5,959,866
Wastewater Revenue	3,670,203	3,633,900	3,550,098	3,609,363
Intergovernmental	4,655,079	1,330,986	4,062,251	1,937,712
Miscellaneous	114,259	42,100	212,579	30,500
Other Financing Sources	860,388	2,036,643	1,236,643	9,552,030
Operating Transfers - In	9,554,344	13,539,550	15,631,690	6,351,021
Interest Income	2,271,468	992,553	785,910	482,300
TOTAL REVENUE ALL FUNDS	\$ 71,608,273	\$ 73,865,778	\$ 79,151,643	\$ 75,090,734
	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
EXPENDITURES				
Personal Services	\$ 26,168,439	\$ 25,526,209	\$ 24,810,391	\$ 27,516,396
Supplies	2,526,556	2,528,073	2,328,571	2,473,968
Services and Charges	17,965,599	20,582,175	21,600,128	20,331,392
Capital Outlay	9,668,160	20,604,784	35,050,341	17,205,736
Debt Service	3,857,657	4,559,687	4,559,687	5,143,525
Operating Transfers - Out	9,554,344	13,539,550	15,631,690	6,351,021
TOTAL EXPENDITURES ALL FUNDS	\$ 69,740,755	\$ 87,340,478	\$ 103,980,808	\$ 79,022,038

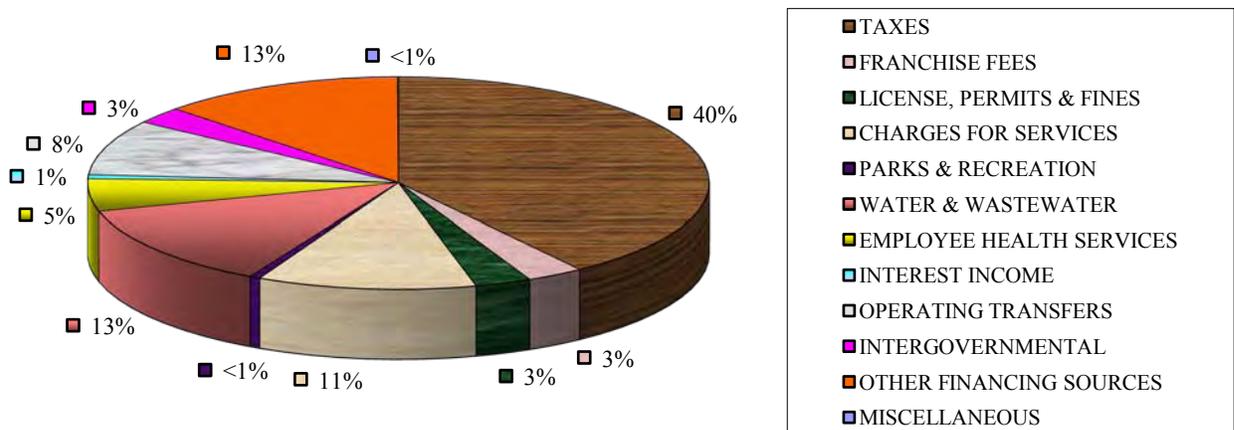
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE FISCAL YEAR 2009-10



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2009-10

ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2009-10



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2009-10

**City of La Porte
Revenue Projection Rationale
For Year 2009-10**

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 85% 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 4.5% decrease compared to the FY 2008-09 estimates. This decrease is mainly attributed to the reallocation of 1.4 cents to Debt Service to fund the proposed 2009 debt issuance.

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. The In-Lieu percentage is 62%. This year's estimate includes an overall decrease of 11.5%. This decrease is attributable to several bankruptcies within the industrial district. There is a chance that the City will receive the payments; however, the City is erring on the side of caution should the worst case scenario play out. 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 6.2% decrease compared to the prior year budget is forecasted for the new fiscal year, which can be attributed to decreased economic activity for businesses located in the City of La Porte and is based on current year estimates.

Franchise Fees - The City receives franchise fees from utility companies as compensation for the use of right-of-ways. Revenues from natural gas, electric power, telephone and cable television are projected to increase by 8% for the new fiscal year. The projection is based on the contract with Center Point Energy, which is a set monthly amount. Additionally, other fee categories were adjusted based on prior year actual and the current year estimate. For the current year, the revenues are projected to be \$131,949 or 6.6% higher than originally anticipated.

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 \$48,200 to \$1.95 million based on the estimate for 2009.

City of La Porte
Revenue Projection Rationale, Continued
For Year 2009-10

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 2009-10 income estimate is based on a 1% interest rate.

Proprietary Funds

Water and Sewer Revenue - These two revenue accounts represent 91.3% 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 traditionally 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. Due to damages sustained from Hurricane Ike, the pavilion has been closed and the future of this facility is uncertain at this time; therefore, no revenues are projected for FY2010.

Rental of Space accounts for 93% of **Airport Fund** revenue. This revenue stream is adjusted annually for CPI adjustments.

Charges for Services account for 95.5% of total revenues in the **Golf Course Fund**. This includes green fees, cart rentals, tournament and membership fees, and all other related charges for use of the Bay Forest Golf Course. Golf Course revenues are expected to decrease by \$31,529, or 2.62%. An increase in green fees and membership fees has been incorporated into the upcoming budget; however, the revenues for the Golf Course continue to decline due to the current economy.

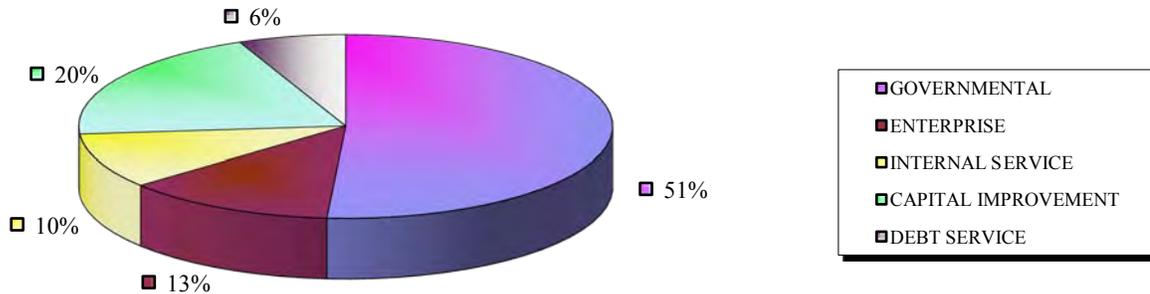
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to increase by \$110,912, or 5.3%.

Charges to Departments represent 75.6% of total **Insurance Fund** revenues this year. Revenues are expected to increase \$469,700 or 12.5%. During FY2009 the City decreased contributions as a direct result of a planned one-time reallocation of fund balance from the liability insurance portion of the fund, which was over funded. The increase in FY2010 will return contributions to FY2008 levels. These charges are based on anticipated costs of providing health insurance to City employees and retirees, which are expected to increase 10% over the current year estimate.

Charges for Services represent 93.3% 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, various networks, server system and fiber optics. Historical data is used to determine estimates of maintenance, repair and replacement for computers. 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. Additionally, the relocation of the IT Department to a new facility and the e-government project will impact maintenance fees Citywide.

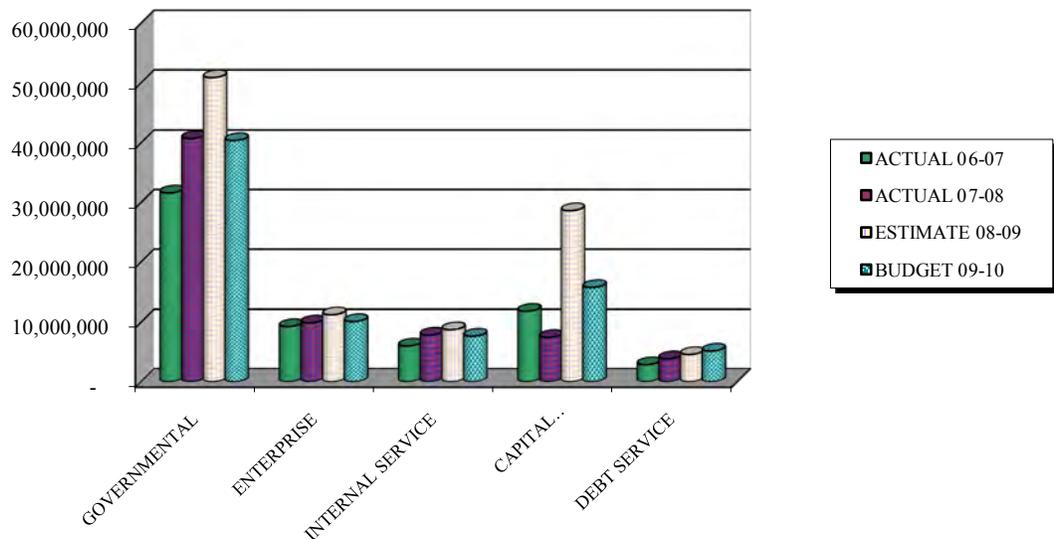
APPROPRIATION BY FUND

FISCAL YEAR 2009-2010



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2009-10. As shown, the governmental funds, which include the General Fund make up 51% 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 2010 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**

	Adopted 2006-07	Adopted 2007-08	Adopted 2008-09	Adopted 2009-10
Governmental Fund Types				
General	\$ 28,245,299	\$ 30,010,812	\$ 36,382,175	\$ 32,894,465
Street Maintenance Sales Tax	-	1,004,178	700,000	700,000
Grant Fund	347,491	1,036,356	1,923,528	2,160,353
Economic Development	138,000	233,120	386,575	344,700
Hotel/Motel	454,346	556,540	463,749	977,522
La Porte Development Corp	832,180	971,565	4,339,685	1,910,464
Tax Increment Reinvestment	36,720	1,600,185	1,435,775	1,413,966
Total Governmental Types	30,054,036	35,412,756	45,631,487	40,401,470
Enterprise Funds				
Utility	6,798,512	8,038,354	8,689,854	7,740,176
Sylvan Beach Pavilion	208,360	234,158	217,690	3,500
Airport	190,248	23,396	23,483	22,368
La Porte Area Water Authority	1,631,110	1,567,760	1,005,288	974,545
Golf Course	1,193,500	1,304,138	1,324,826	1,360,393
Total Enterprise	10,021,730	11,167,806	11,261,141	10,100,982
Internal Service Funds				
Motor Pool	1,457,154	1,529,323	2,640,159	1,969,367
Insurance Fund	4,376,091	4,881,080	4,575,547	4,497,908
Technology Fund	1,289,149	1,211,065	1,255,818	1,184,405
Total Internal Service	7,122,394	7,621,468	8,471,524	7,651,680
Capital Improvement Funds				
General CIP	402,950	955,000	11,177,355	2,255,100
Utility CIP	1,230,000	935,000	-	105,000
Sewer Rehabilitation CIP	330,000	350,000	350,000	350,000
Drainage Improvement Fund	-	-	-	169,000
Sylvan Beach CIP	-	40,000	-	-
Airport CIP	-	-	-	-
LPAWA CIP	-	150,000	-	-
Other Infrastructure	-	200,000	-	504,000
1998 GO Bond CIP	6,000	-	590,195	-
2000 GO Bond CIP	170,000	54,465	149,109	-
2002 GO Bond CIP	-	-	1,990	-
2004 CO Bond CIP	-	-	861,883	376,570
2005 CO Bond CIP	675,000	60,000	341,678	256,503
2005 GO Bond CIP	459,400	-	73,824	16,219
2006 CO Bond CIP	260,000	-	2,212,267	966,497
2006 GO Bond CIP	-	49,478	18,021	-
2007 CO Bond CIP	-	305,261	1,640,317	1,125,492
2009 CO Bond CIP	-	-	-	9,600,000
Total Capital Improvement	3,533,350	3,099,204	17,416,639	15,724,381
Debt Service Funds				
General Debt Service	2,798,294	3,477,278	3,345,768	4,076,755
Utility Debt Service	494,328	479,105	463,850	326,314
LPAWA Debt Service	760,700	758,531	750,069	740,456
Total Debt Service	4,053,322	4,714,914	4,559,687	5,143,525
Total Adopted Budget	\$ 54,784,832	\$ 62,016,148	\$ 87,340,478	\$ 79,022,038

City Of La Porte
Appropriation by Department
All Funds

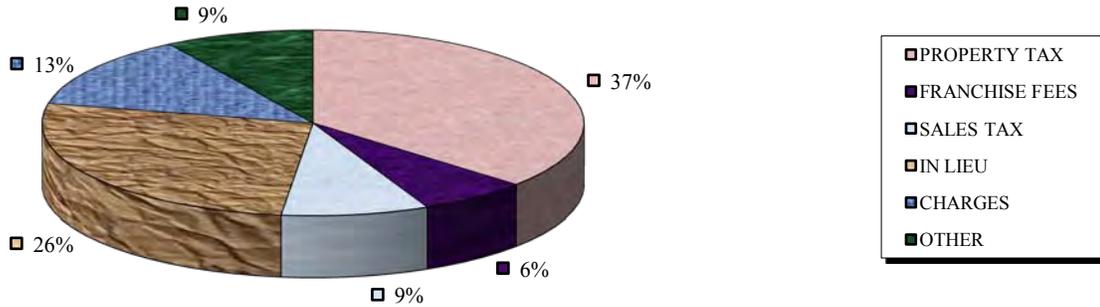
	Adopted 2006-07	Adopted 2007-08	Adopted 2008-09	Adopted 2009-10
EMERGENCY SERVICES				
Fire Prevention	\$ 222,387	\$ 241,658	\$ 324,302	\$ 296,336
Fire Suppression	1,768,224	1,910,700	1,923,888	2,069,259
Emergency Medical Services	1,593,157	1,795,444	1,895,955	2,088,526
Total Emergency Services	<u>3,583,768</u>	<u>3,947,802</u>	<u>4,144,145</u>	<u>4,454,121</u>
POLICE				
Police Administration	774,956	923,087	789,225	924,719
Police Patrol	4,994,626	5,344,295	5,644,603	5,055,211
Criminal Investigation	1,582,283	1,706,109	1,676,398	1,886,548
Support Services	799,312	899,059	962,678	2,133,060
Total Police	<u>8,151,177</u>	<u>8,872,550</u>	<u>9,072,904</u>	<u>9,999,538</u>
ADMINISTRATION				
Administration	518,510	580,373	573,072	598,201
Emergency Management	210,767	229,216	287,074	293,147
Municipal Court	471,256	588,061	647,638	706,191
City Secretary	373,900	393,273	410,260	405,350
Legal	194,603	189,397	184,309	180,933
City Council	93,288	85,346	76,961	131,986
Golf Course Club House	425,575	454,547	467,901	515,875
Golf Course Maintenance	767,925	849,591	856,925	844,518
Total Administration	<u>3,055,824</u>	<u>3,369,804</u>	<u>3,504,140</u>	<u>3,676,201</u>
ADMINISTRATIVE SERVICES				
Human Resources	327,248	337,643	307,635	334,429
Purchasing	236,621	248,581	233,938	254,847
MIS/Computer Maintenance	1,006,713	934,206	953,614	934,705
Computer Replacement	282,436	276,859	302,204	249,700
Total Administrative Services	<u>1,853,018</u>	<u>1,797,289</u>	<u>1,797,391</u>	<u>1,773,681</u>
FINANCE				
Accounting	756,253	829,578	736,813	790,429
Employee Health Services	3,551,698	4,024,675	3,918,637	3,978,674
Liability Insurance Division	824,393	856,405	656,910	519,234
Tax	373,378	404,427	433,991	451,121
Non-Departmental - GF	3,645,211	3,414,073	8,777,916	3,337,668
Utility Billing	613,791	612,376	622,850	664,890
Non-Departmental - UF	3,350,454	4,245,605	4,792,279	3,607,299
Total Finance	<u>13,115,178</u>	<u>14,387,139</u>	<u>19,939,396</u>	<u>13,349,315</u>
PLANNING & ENGINEERING				
Planning & Engineering	731,300	774,813	787,843	834,268
GIS Division	147,527	171,431	189,627	214,153
Inspection Services	832,153	880,503	903,586	954,302
Total Planning & Engineering	<u>1,710,980</u>	<u>1,826,747</u>	<u>1,881,056</u>	<u>2,002,723</u>

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2006-07	Adopted 2007-08	Adopted 2008-09	Adopted 2009-10
PARKS AND RECREATION				
Parks Maintenance	1,725,181	1,790,517	2,084,233	2,037,232
Recreation	627,609	679,364	719,794	779,106
Special Services	438,733	470,336	476,484	476,619
Sylvan Beach Pavilion	208,360	234,158	217,690	3,500
Administration	433,652	448,592	468,142	528,112
Total Parks and Recreation	3,433,535	3,622,967	3,966,343	3,824,569
PUBLIC WORKS				
Public Works Administration	302,682	337,825	360,083	382,656
Streets	2,203,457	2,314,562	2,395,844	2,510,867
Residential Solidwaste	1,846,025	1,997,549	2,084,883	2,218,189
Commercial Solidwaste	21,000	25,000	25,000	21,000
Vehicle Maintenance	1,024,764	1,083,346	1,057,243	1,169,556
Vehicle Replacement	432,390	445,977	1,582,916	799,811
La Porte Area Water Authority	1,631,110	1,567,760	1,005,288	974,545
Airport	190,248	23,396	23,483	22,368
Water Production	444,820	521,744	510,774	555,078
Water Distribution	719,524	771,159	832,500	826,370
Wastewater Collection	766,421	870,697	940,468	962,883
Wastewater Treatment	903,502	1,016,773	990,983	1,123,656
Total Public Works	10,485,943	10,975,788	11,809,465	11,566,979
MISCELLANEOUS				
Grant Fund	347,491	1,036,356	1,923,528	2,160,353
Street Maintenance Sales Tax Fund	-	1,004,178	700,000	700,000
Economic Development	138,000	233,120	386,575	344,700
Hotel/Motel	454,346	556,540	463,749	977,522
La Porte Development Corporation	832,180	971,565	4,339,685	1,910,464
Tax Increment Reinvestment Zone	36,720	1,600,185	1,435,775	1,413,966
General CIP	402,950	955,000	11,177,355	2,255,100
Utility CIP	1,230,000	935,000	-	105,000
Sylvan Beach CIP	-	40,000	-	-
Airport CIP	-	-	-	-
LPAWA CIP	-	150,000	-	-
Sewer Rehabilitation CIP	330,000	350,000	350,000	350,000
Drainage Improvement Fund	-	-	-	169,000
1998 GO Bond CIP	6,000	-	590,195	-
2000 GO Bond CIP	170,000	54,465	149,109	-
2002 GO Bond CIP	-	-	1,990	-
2004 C/O Bond CIP	-	-	861,883	376,570
2005 C/O Bond CIP	675,000	60,000	341,678	256,503
2005 GO Bond CIP	459,400	-	73,824	16,219
2006 C/O Bond CIP	260,000	-	2,212,267	966,497
2006 GO Bond CIP	-	49,478	18,021	-
2007 C/O Bond CIP	-	305,261	1,640,317	1,125,492
2009 C/O Bond CIP	-	-	-	9,600,000
Other Infrastructure	-	200,000	-	504,000
General Debt Service	2,798,294	3,477,278	3,345,768	4,076,755
Utility Debt Service	494,328	479,105	463,850	326,314
LPAWA Debt Service	760,700	758,531	750,069	740,456
Total Miscellaneous Funds	9,395,409	13,216,062	31,225,638	28,374,911
TOTAL ADOPTED BUDGET	\$ 54,784,832	\$ 62,016,148	\$ 87,340,478	\$ 79,022,038

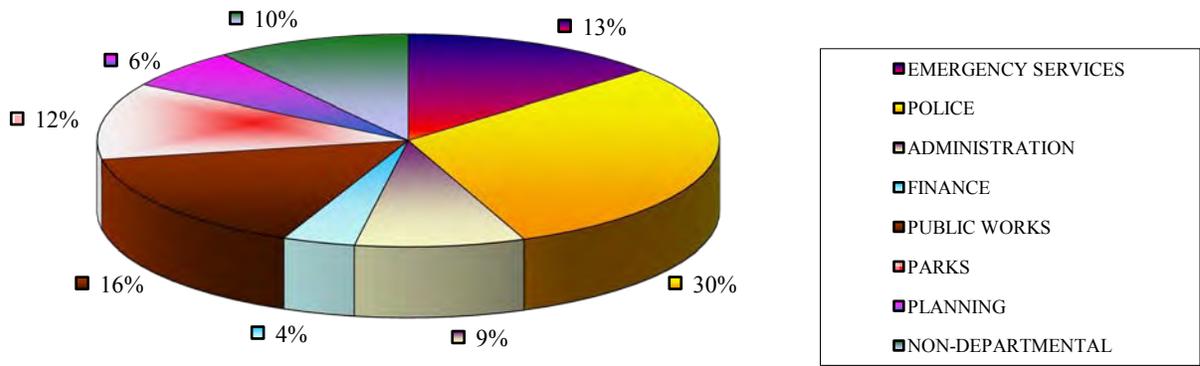
GENERAL FUND

GENERAL FUND SOURCES FISCAL YEAR 2009-10



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2009-10.

GENERAL FUND USES FISCAL YEAR 2009-10



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2009-10.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2007-08	2008-09	2008-09	2009-10	Change
General Property Taxes	\$ 11,929,892	\$ 11,786,500	\$ 12,584,499	\$ 12,021,871	2.00%
Franchise Fees	2,165,342	1,992,068	2,124,017	2,151,309	7.99%
Sales Taxes	3,040,148	3,085,011	2,995,000	2,892,980	-6.22%
Industrial Payments	7,759,647	9,860,078	10,181,383	8,718,883	-11.57%
Other Taxes	80,902	75,000	84,527	86,218	14.96%
Licenses & Permits	559,803	627,680	596,037	601,785	-4.13%
Fines Forfeits	1,557,045	1,405,065	1,351,416	1,523,886	8.46%
Charges for Services	3,478,017	3,515,772	3,694,599	3,770,960	7.26%
Parks & Recreation	214,875	204,490	188,515	205,990	0.73%
Recreation & Fitness	202,961	226,000	201,812	201,812	-10.70%
Intergovernmental	4,903	6,000	3,500	3,500	-41.67%
Miscellaneous	81,529	30,000	159,399	30,000	0.00%
Operating Transfers	429,327	460,719	668,450	460,271	-0.10%
Interest	646,545	450,000	300,000	225,000	-50.00%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues	\$ 32,150,936	\$ 33,724,383	\$ 35,133,154	\$ 32,894,465	-2.46%

Expenditures:	Actual	Budget	Estimated	Projected	Percent
	2007-08	2008-09	2008-09	2009-10	Change
Emergency Services	\$ 3,922,774	\$ 4,144,145	\$ 4,024,515	\$ 4,454,121	7.48%
Police	8,780,724	9,072,904	8,797,791	9,999,538	10.21%
Administration	2,564,734	2,720,887	2,893,857	2,905,084	6.77%
Finance	1,252,453	1,170,804	1,179,417	1,241,550	6.04%
Non-Departmental	5,674,590	8,777,916	10,324,894	3,337,668	-61.98%
Public Works	4,716,974	4,865,810	4,695,304	5,132,712	5.49%
Parks	3,338,944	3,748,653	3,562,256	3,821,069	1.93%
Planning	1,788,888	1,881,056	1,819,362	2,002,723	6.47%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Expenditures	\$ 32,040,081	\$ 36,382,175	\$ 37,297,396	\$ 32,894,465	-9.59%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Projected 2009-10	Percent Change
Water Revenue	\$ 5,029,497	\$ 4,804,500	\$ 4,622,628	\$ 4,748,869	-1.16%
Sewer Revenue	3,524,548	3,533,900	3,350,098	3,509,363	-0.69%
Operating Transfers	46,024	-	46,123	-	-
Interest	54,150	26,044	29,100	25,000	-4.01%
Other Revenue	5,769	5,500	5,500	5,500	0.00%
Total Revenue	\$ 8,659,988	\$ 8,369,944	\$ 8,053,449	\$ 8,288,732	-0.97%
Expenses:					
Water Production	\$ 496,190	\$ 510,774	\$ 467,669	\$ 555,078	8.67%
Water Distribution	803,947	832,500	757,928	826,370	-0.74%
Wastewater Collection	919,708	940,468	903,571	962,883	2.38%
Wastewater Treatment	1,033,530	990,983	984,941	1,123,656	13.39%
Utility Billing	606,882	622,850	618,728	664,890	6.75%
Non Departmental	3,661,215	4,792,279	5,221,316	3,607,299	-24.73%
Total Expenses	\$ 7,521,472	\$ 8,689,854	\$ 8,954,153	\$ 7,740,176	-10.93%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Projected 2009-10	Percent Change
Franchise Fees	\$ 45,325	\$ 46,458	\$ 46,458	\$ 72,275	55.57%
Charges for Services	3,106,880	2,946,374	3,204,071	3,307,422	12.25%
Employee Health Services	3,918,486	3,284,624	3,279,124	3,692,552	12.42%
Miscellaneous	(16,478)	-	2,535	-	-
Operating Transfers	848,534	610,403	637,859	497,775	-18.45%
Interest	203,951	113,479	79,800	54,900	-51.62%
Total Revenue	\$ 8,106,698	\$ 7,001,338	\$ 7,249,847	\$ 7,624,924	8.91%
Expenses:					
Motor Pool Fund	\$ 1,743,317	\$ 2,640,159	\$ 3,029,404	\$ 1,969,367	-25.41%
Insurance Fund	4,825,789	4,575,547	4,440,903	4,497,908	-1.70%
Technology Fund	1,263,155	1,255,818	1,250,073	1,184,405	-5.69%
Total Expenses	\$ 7,832,261	\$ 8,471,524	\$ 8,720,380	\$ 7,651,680	-9.68%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Projected 2009-10	Percent Change
Charges for Services	\$ 2,226,181	\$ 2,462,047	\$ 2,097,808	\$ 2,288,622	-7.04%
Miscellaneous	17,591	-	-	-	-
Other Financing Sources	236,355	171,574	210,087	139,574	-18.65%
Interest	99,228	55,856	35,900	22,600	-59.54%
Total Revenue	\$ 2,579,355	\$ 2,689,477	\$ 2,343,795	\$ 2,450,796	-8.87%
Expenses:					
Sylvan Beach Pavilion	\$ 215,213	\$ 217,690	\$ 95,914	\$ 3,500	-98.39%
Airport Operating	19,903	23,483	20,223	22,368	-4.75%
La Porte Area Water Authority	1,417,839	1,005,288	881,939	974,545	-3.06%
Golf Course Club House	443,616	467,901	451,145	515,875	10.25%
Golf Course Maintenance	812,865	856,925	831,331	844,518	-1.45%
Total Expenses	\$ 2,909,436	\$ 2,571,287	\$ 2,280,552	\$ 2,360,806	-8.19%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Projected 2009-10	Percent Change
Industrial Payments	\$ 198,875	\$ 252,823	\$ 262,969	\$ 223,561	-11.57%
Sales Tax	2,280,107	2,313,759	2,246,250	2,169,735	-6.22%
Hotel/Motel Occupancy Taxes	401,920	500,000	445,000	430,000	-14.00%
Fines & Forfeits	169,388	457,042	94,822	60,500	-86.76%
Charges for Services	22,597	141,500	10,259	500	-99.65%
Grant Revenue	4,415,546	1,324,986	4,058,751	1,934,212	45.98%
Other Financing Sources	351,262	68,575	69,125	59,700	-12.94%
Miscellaneous	26,620	-	47,461	500	-
Interest	215,553	147,065	72,800	46,800	-68.18%
Total Revenue	\$ 8,081,868	\$ 5,205,750	\$ 7,307,437	\$ 4,925,508	-5.38%
Expenses:					
Grant Fund	\$ 3,738,460	\$ 1,923,528	\$ 5,286,582	\$ 2,160,353	12.31%
Street Maintenance Sales Tax	1,406,171	700,000	1,081,796	700,000	0.00%
Community Investment	228,064	386,575	828,317	344,700	-10.83%
Hotel/Motel Occupancy Tax	534,907	463,749	442,111	977,522	110.79%
Section 4B Sales Tax	2,116,843	4,339,685	4,063,421	1,910,464	-55.98%
Total Expenses	\$ 8,024,445	\$ 7,813,537	\$ 11,702,227	\$ 6,093,039	-22.02%

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

	Approved 2007-08	Approved 2008-09	Requested 2009-10
FULL-TIME POSITIONS			
Fire Prevention	3	4	4
Fire Suppression	14	14	14
Emergency Medical Services	20	20	20
Police Administration	6	6	7
Police Patrol	67	67	49
Criminal Investigation	20	20	19
Support Services	12	12	31
Administration	5	4	4
Emergency Management	2	2	2
Human Resources	2.5	2.75	2.75
Municipal Court	6	8	8
Purchasing	3	3	3
City Secretary	4	4	4
Accounting	9.5	8.5	8.5
Tax Office	4	4	4
Public Works	4	4	4
Streets	28	28	28
Residential Solid Waste	22.5	22.5	22.5
Parks Maintenance	25	25	25
Recreation	8	8	8
Special Services	7	7	7
Parks Administration	5.3	5.3	6.0
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	-
Liability Insurance Division	1.25	-	-
Employee Health Services	0.25	0.25	0.25
IT/Computer Maintenance	4	5	5
Vehicle Maintenance	12.5	12.5	12.5
Golf Course Club House	4	4	4
Golf Course Maintenance	8	8	8
Mainstreet	1	1	1
Economic Development	1	1	1
	<hr/>	<hr/>	<hr/>
Totals	381	382	380

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

	Approved 2007-08	Approved 2008-09	Requested 2009-10
PART-TIME POSITIONS			
Fire Suppression	13	13	13
Emergency Medical Services	5	5	5
Patrol	2	2	-
Support Services	-	-	2
Emergency Management	-	1	1
Human Resources	15	15	15
Municipal Court	1	1	1
Purchasing	1	1	1
Streets	1	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	-	-
Golf Course Club House	8	8	8
Golf Course Maintenance	1	1	1
Mainstreet	1	1	1
	<hr/>	<hr/>	<hr/>
	75	75	75
 Recap:			
Full Time	381	382	380
Part Time	75	75	75
	<hr/>	<hr/>	<hr/>
Total	456	457	455



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

<i>Beginning Fund Balance 9/30/08</i>		\$ 13,549,166
Plus Estimated 08-09 Revenues		35,133,154
Less Estimated 08-09 Expenditures		37,297,396
<i>Estimated Fund Balance 9/30/09</i>		11,384,924
<i>FEMA Reimbursement Due</i>		500,000
Available Funds at 9/30/09		10,884,924
Plus 09-10 Revenues:		
General Property Taxes	12,021,871	
Franchise Fees	2,151,309	
Sales Tax	2,892,980	
Industrial Payments	8,718,883	
Other Taxes	86,218	
License & Permits	601,785	
Fines & Forfeits	1,523,886	
Charges for Services	3,770,960	
Parks & Recreation	205,990	
Recreation & Fitness Center	201,812	
Intergovernmental	3,500	
Miscellaneous	30,000	
Operating Transfers	460,271	
Interest Income	225,000	
Total Revenues		32,894,465
<i>Equals Total Resources</i>		43,779,389
Less 09-10 Expenditures:		
Emergency Services	4,454,121	
Police	9,999,538	
Administration	2,905,084	
Finance	1,241,550	
Non-Departmental	3,337,668	
Public Works	5,132,712	
Parks	3,821,069	
Planning	2,002,723	
Total Expenditures		32,894,465
<i>Ending Fund Balance 9/30/10</i>		\$ 10,884,924

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 35,133,154	\$ 32,894,465
Expenditures	37,297,396	32,894,465
Revenues over Expenditures	\$ (2,164,242)	\$ -

Targeted Reserve- 90 to 120 days of expenditures

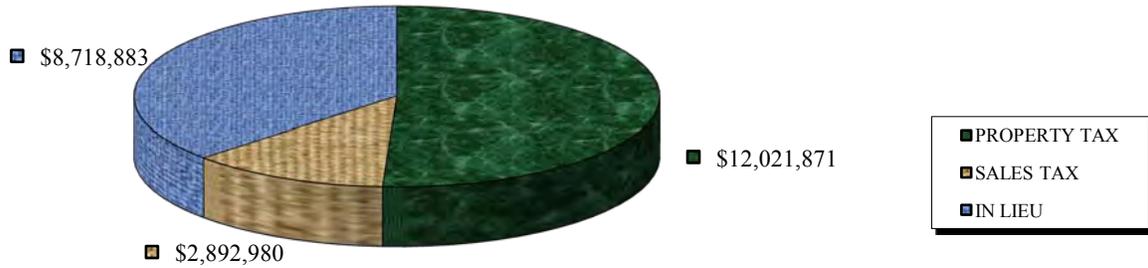
Estimated days - 121 days

Goal: \$8,107,051

1 Day = \$90,078

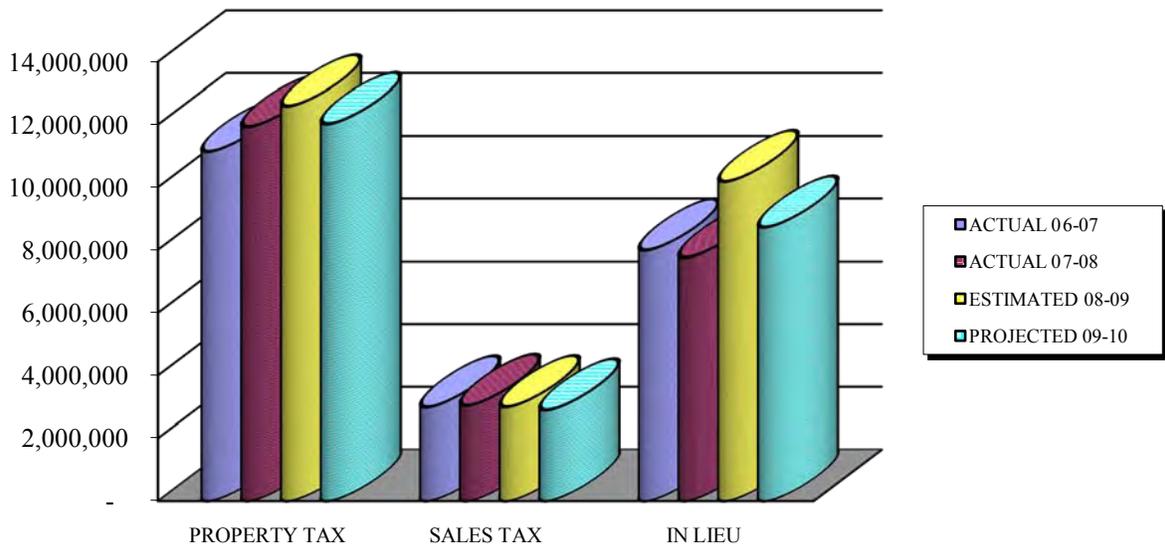
TAX REVENUE

2009-2010 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

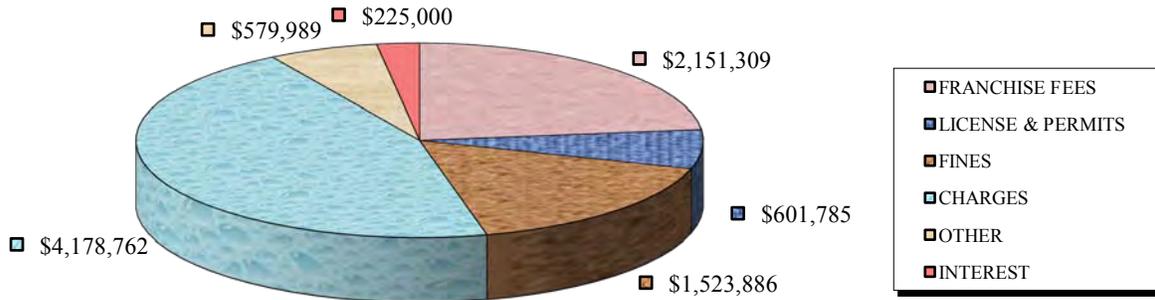
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

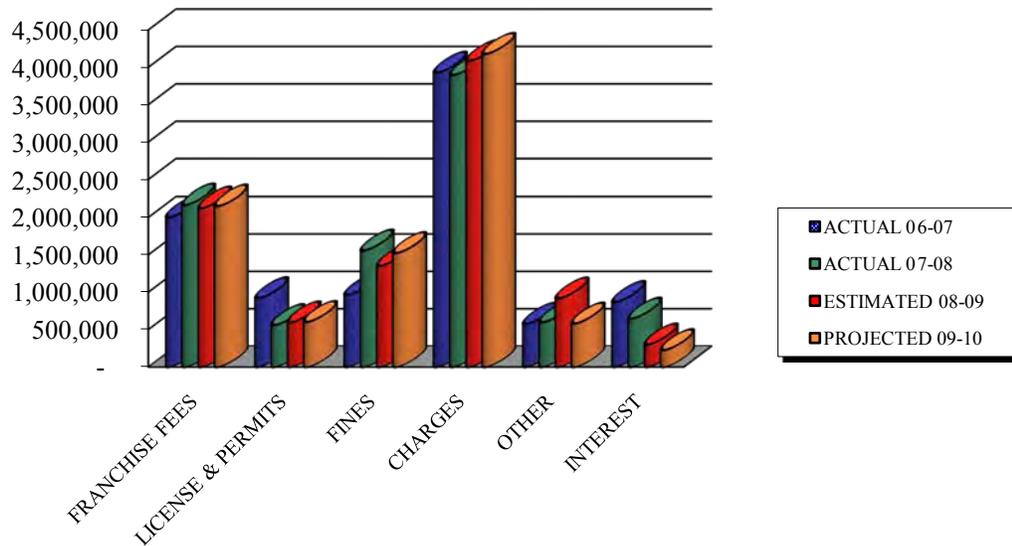
NON-TAX REVENUE

2009-2010 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 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 11,578,983	\$ 11,500,500	\$ 12,216,140	\$ 11,665,871
401.02-00	Delinquent Taxes	188,535	150,000	210,097	200,000
401.03-00	Tax Penalty and Interest	86,181	60,000	80,000	80,000
401.05-00	Delinquent Tax Pen and Int	60,253	60,000	60,000	60,000
401.15-00	Rendition Penalty	15,940	16,000	18,262	16,000
	General Property Taxes Subtotal	<u>11,929,892</u>	<u>11,786,500</u>	<u>12,584,499</u>	<u>12,021,871</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,266,789	1,282,246	1,284,838	1,291,149
402.02-00	Franchise/Gas	183,823	142,968	183,823	188,419
402.03-00	Franchise/Telephone	284,662	238,678	284,662	291,779
402.04-00	Franchise/Cable TV	344,576	250,876	282,046	289,098
402.05-00	Franchise/Commercial Solidwaste	85,492	77,300	88,648	90,864
	Franchise Fees Subtotal	<u>2,165,342</u>	<u>1,992,068</u>	<u>2,124,017</u>	<u>2,151,309</u>
Sales Taxes:					
403.01-00	Sales Tax	3,040,148	3,085,011	2,995,000	2,892,980
	Sales Taxes Subtotal	<u>3,040,148</u>	<u>3,085,011</u>	<u>2,995,000</u>	<u>2,892,980</u>
Industrial Payments:					
404.01-00	Industrial Payments	7,759,647	9,860,078	10,181,383	8,718,883
	Industrial Payments Subtotal	<u>7,759,647</u>	<u>9,860,078</u>	<u>10,181,383</u>	<u>8,718,883</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	80,881	75,000	84,527	86,218
405.02-00	Bingo Taxes	21	-	-	-
	Other Taxes Subtotal	<u>80,902</u>	<u>75,000</u>	<u>84,527</u>	<u>86,218</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	10,525	10,500	10,500	10,710
406.02-00	Building Permits	264,864	300,000	300,000	300,000
406.03-00	Animal Licenses	985	1,050	1,050	1,070
406.05-00	Electrical Permits	24,058	25,000	16,000	20,000
406.06-00	Game Room Licenses	7,375	5,000	1,400	1,750
406.07-00	Plumbing Permits	19,952	20,000	20,000	20,000
406.08-00	Mobile Home Park Licenses	380	380	380	380
406.09-00	Wrecker Permits	900	150	675	675
406.10-00	Heating and A/C Permits	29,490	30,000	25,663	25,000
406.12-00	Misc Licenses, Permits & Fees	8,827	14,000	7,500	9,000
406.13-00	Demolishing Permits	5,500	5,000	3,000	3,000
406.14-00	Sign Permits	3,348	3,000	2,850	3,000
406.15-00	Pool Permits	5,413	5,500	4,000	4,500
406.16-00	Occupational Taxes	2,063	-	-	-

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
406.17-00	Pipeline Application Permits	-	2,000	2,000	4,000
406.18-00	Filing Fees	2,915	6,000	3,000	4,500
406.19-00	Alarm Permits	27,350	27,000	27,000	27,500
406.20-00	Fill Dirt Permits	1,237	1,800	8,504	1,500
406.21-00	Re-Inspection Fees	9,657	10,000	2,365	5,000
406.22-00	Plan Review Fees	123,664	150,000	150,000	150,000
406.23-00	Private Ambulance License	8,700	8,500	8,700	8,700
406.24-00	Driveway Tie-In Fees	2,600	2,800	1,450	1,500
	Licenses & Permits Subtotal	<u>559,803</u>	<u>627,680</u>	<u>596,037</u>	<u>601,785</u>
Fines & Forfeits:					
407.01-00	Pound Fines	12,799	12,000	15,000	15,000
407.02-00	Misdemeanor Court Cost	7	24	24	-
407.03-00	Comprehensive Rehab Fund	4	6	6	-
407.04-00	Operators & Chauffeurs License	92	200	200	200
407.05-00	Muni Crt Judges Training Tax	42	20	20	-
407.06-00	Contrib to Victims of Crime	372	200	200	200
407.07-00	Criminal Justice Planning Fund	16	15	15	-
407.08-00	Municipal Court Fines	946,430	835,000	893,450	1,000,000
407.09-00	Warrant Fees	96,786	100,000	100,000	130,000
407.10-00	Law Enf Off Educ Fund	8	30	30	-
407.13-00	Administrative Fee	245,448	180,000	198,000	223,292
407.14-00	School Crossing Guard Fee	20	40	40	-
407.15-00	Arrest Fee	48,005	47,000	40,000	43,806
407.16-00	Police Accident Reports	990	260	4,000	6,000
407.17-00	Citizen Education Training	25	-	-	-
407.19-00	TxDOT Program Fines	48,998	78,000	5,000	5,500
407.20-00	Fugitive Apprehension	107	200	200	200
407.21-00	Consolidated Court Costs	357	350	350	350
407.22-00	Juvenile Crime and Delinquency	8	15	15	-
407.23-00	Child Safety Fees	38,199	30,000	30,000	30,000
407.24-00	Time Payment Fee	19,795	18,500	18,500	25,000
407.25-00	Correction Management Institute	5	5	5	-
407.26-00	Seat Belt Fines	(3,259)	10,500	10,500	2,014
407.29-00	State Traffic Fee	9,762	4,000	4,000	5,500
407.30-00	Consolidated Fee	38,544	17,000	17,000	20,000
407.31-00	Weight Violation Fines	41,612	56,000	7,861	7,500
407.32-00	DPS - Local	4,864	4,500	4,500	6,000
407.36-00	State Juror Fee	3,831	1,700	1,700	2,500
407.37-00	Judicial Fund	-	5,500	-	-
407.38-00	Indigent Defense Fund	3,178	4,000	800	824
	Fines & Forfeits Subtotal	<u>1,557,045</u>	<u>1,405,065</u>	<u>1,351,416</u>	<u>1,523,886</u>

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	3,108	4,000	4,000	4,080
408.01-03	Commercial Solid Waste	12,652	13,000	13,000	13,000
408.01-04	Residential Solid Waste	1,876,282	1,900,000	1,910,000	1,948,200
408.01-05	Use of City Equip, Mat, Lab	438	500	500	510
408.01-06	Rezoning Fees	3,600	1,300	4,600	3,600
408.01-07	Tax Certificates	940	600	600	612
408.01-09	Tax Billing Fees	100,742	100,742	100,742	102,250
408.01-10	Lease of City Property	277,124	80,000	80,000	81,600
408.01-11	Lease of Fire Training Facility	28,490	45,000	37,000	40,000
408.01-12	Contract Fire Protection	172,757	195,000	195,000	195,000
408.01-13	Sale of Maps	103	275	275	275
408.01-15	Document Reproduction	441	400	400	450
408.01-16	NSF Service Charges	475	500	500	500
408.01-17	Police Teletype/Dispatching	6,204	6,500	6,500	6,630
408.01-18	Pipeline Assessments	55,700	58,000	58,000	58,000
408.01-19	EMS Contract Revenue	232,720	208,000	208,000	210,000
408.01-20	EMS Patient Revenue	487,567	600,000	650,000	675,000
408.01-21	Recycling	17,766	17,000	17,000	17,500
408.01-22	Mowing & Demolition	50,563	45,000	45,000	50,000
408.01-23	Sale of Garbage Bags	10,088	11,500	11,500	11,500
408.01-24	Property Lien Releases	(974)	-	-	-
408.01-36	Outstanding Tax Report	10,200	10,500	10,500	10,500
408.01-37	Police Services (LPISD)	105,064	212,555	341,082	341,353
408.01-38	Street Lights from Developers	-	5,000	-	-
408.01-41	Credit Card Fee	25,631	-	-	-
408.01-42	Donation Park Beautification	336	400	400	400
Charges for Services Subtotal		<u>3,478,017</u>	<u>3,515,772</u>	<u>3,694,599</u>	<u>3,770,960</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	25,032	21,000	21,000	21,000
408.02-02	Wave Pool Concessions	7,504	3,500	3,500	3,500
408.02-03	Wave Pool Admissions	113,365	110,000	110,000	110,000
408.02-04	Aquatic Facility Rental	28,363	25,500	25,500	25,500
408.02-05	Aquatic Memberships	4,276	7,000	7,000	7,000
408.02-09	General Programs/Camps	495	3,240	3,240	3,240
408.02-10	Youth Sports	1,425	2,750	2,750	2,750
408.02-13	Recreation Center Rental	14,079	16,000	25	16,000
408.02-14	Athletic Complex	8,086	3,500	3,500	5,000
408.02-15	Rodeo Arena Rental	2,350	3,000	3,000	3,000
408.02-16	Sport Camps	2,525	2,500	2,500	2,500
408.02-19	Parks/Recreation Misc	325	500	500	500
408.02-22	Special Olympics (Sport)	7,050	6,000	6,000	6,000
Parks & Recreation Subtotal		<u>214,875</u>	<u>204,490</u>	<u>188,515</u>	<u>205,990</u>

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	185,812	210,000	185,812	185,812
408.03-02	Recreation Center Walk-ins	10,217	10,000	10,000	10,000
408.03-03	Recreation Center Class Fees	6,932	6,000	6,000	6,000
	Recreation & Fitness Subtotal	<u>202,961</u>	<u>226,000</u>	<u>201,812</u>	<u>201,812</u>
Intergovernmental:					
409.01-00	Public Safety Grants	1,298	-	-	-
409.02-00	AAA Grant	3,605	6,000	3,500	3,500
	Intergovernmental Subtotal	<u>4,903</u>	<u>6,000</u>	<u>3,500</u>	<u>3,500</u>
Miscellaneous:					
410.00-00	Miscellaneous	5	-	-	-
410.01-00	Miscellaneous Revenue	48,806	25,000	25,000	25,000
410.02-00	Sale of Equipment	605	5,000	5,000	5,000
410.07-00	Donations	1,200	-	-	-
410.08-00	Sale of Land	30,913	-	129,399	-
	Miscellaneous Subtotal	<u>81,529</u>	<u>30,000</u>	<u>159,399</u>	<u>30,000</u>
Operating Transfers:					
480.01-02	Admin Trans from Fund 2	370,000	400,000	400,000	400,000
480.01-14	Admin Trans from Fund 014	-	-	207,731	-
480.01-16	Admin Trans from LPAWA Fund	59,327	60,719	60,719	60,271
	Operating Transfers Subtotal	<u>429,327</u>	<u>460,719</u>	<u>668,450</u>	<u>460,271</u>
Interest:					
483.01-00	Interest Income	646,545	450,000	300,000	225,000
	Interest Subtotal	<u>646,545</u>	<u>450,000</u>	<u>300,000</u>	<u>225,000</u>
Total General Fund Revenue		\$ 32,150,936	\$ 33,724,383	\$ 35,133,154	\$ 32,894,465

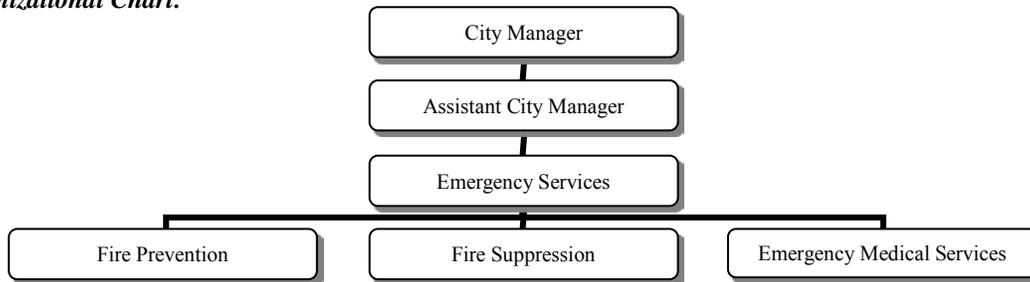


Emergency Services Department

FY 09-10

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.

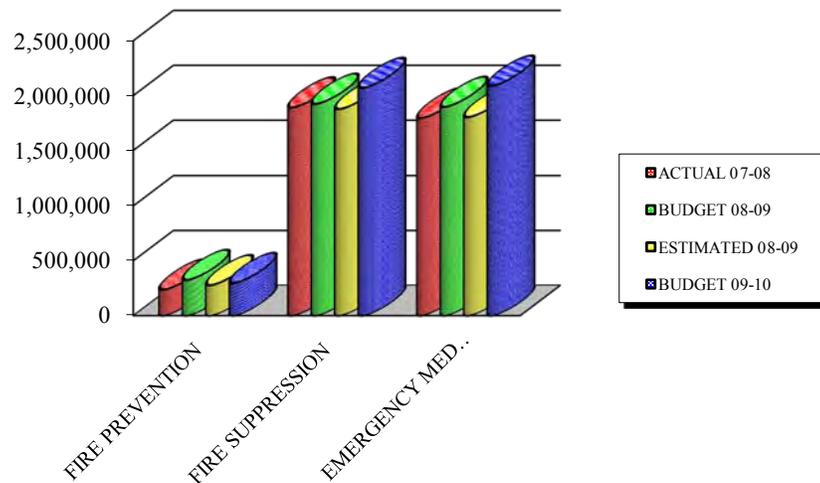
Organizational Chart:



Share of General Fund Budget: 14%



Four Year Comparison by Division:



Emergency Services Department Fiscal Year 2009-10

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 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Fire Prevention	\$ 236,370	\$ 324,302	\$ 276,459	\$ 296,336	-8.62%
Fire Suppression	1,891,265	1,923,888	1,906,478	2,069,259	7.56%
Emergency Medical Services	1,795,139	1,895,955	1,841,578	2,088,526	10.16%
Department Total	\$ 3,922,774	\$ 4,144,145	\$ 4,024,515	\$ 4,454,121	7.48%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 2,852,001	\$ 2,990,549	\$ 2,890,148	\$ 3,188,575	6.62%
Supplies	308,345	303,360	291,100	334,387	10.23%
Services & Charges	704,840	819,156	830,673	897,659	9.58%
Capital Outlay	57,588	31,080	12,594	33,500	7.79%
Department Total	\$ 3,922,774	\$ 4,144,145	\$ 4,024,515	\$ 4,454,121	7.48%

Emergency Services Department

FY 09-10

Fire Prevention Division

Goals:

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

Objectives:

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

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Inspections	500	600	600
Fire Prevention Programs	65	70	70
Program Attendance	3,500	4,000	4,000

Emergency Services Department
Fiscal Year 2009-10

Fire Prevention Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 175,848	\$ 241,230	\$ 217,562	\$ 245,433	1.74%
<i>Supplies</i>	14,820	25,236	19,831	9,273	-63.25%
<i>Services & Charges</i>	45,702	40,836	39,066	41,630	1.94%
<i>Capital Outlay</i>	-	17,000	-	-	-100.00%
Division Total	\$ 236,370	\$ 324,302	\$ 276,459	\$ 296,336	-8.62%

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 2007-08	Approved 2008-09	Requested 2009-10
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	-	1	1
Secretary I	1	1	1
Total	3	4	4

City of La Porte, Texas
Fire Prevention
Detail of Expenditures

001-5050-522

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 121,842	\$ 173,322	\$ 154,702	\$ 172,472
1020 Overtime	3,345	1,500	1,500	1,500
1035 Longevity	188	340	340	484
1044 Cleaning Allowance	242	241	239	375
1060 FICA	9,268	13,171	11,458	12,938
1065 Retirement	17,220	25,776	22,534	27,566
1080 Insurance - Medical	23,379	25,607	25,607	28,824
1081 Insurance - Life	182	273	182	274
1090 Other Benefits	182	1,000	1,000	1,000
Personal Services Subtotal	175,848	241,230	217,562	245,433
Supplies:				
2001 Office Supplies	347	1,500	750	550
2002 Postage	40	150	75	150
2003 Protective Clothing	1,686	3,000	2,500	1,000
2004 Gas and Oil	3,514	3,941	3,500	3,298
2005 Minor Tools	215	300	150	200
2006 Cleaning	43	50	50	50
2008 Educational	2,954	3,650	3,600	2,550
2014 Freight	13	150	50	50
2015 Other Supplies	467	1,525	1,500	725
2018 Computer Supplies	1,460	-	400	200
2090 Machinery/Tools/Equipment	4,081	1,270	1,200	500
2091 Office Furniture/Equipment	-	3,500	3,056	-
2093 Computer Equipment	-	6,200	3,000	-
Supplies Subtotal	14,820	25,236	19,831	9,273
Services & Charges:				
3001 Memberships & Subscriptions	2,675	2,132	2,100	2,285
3020 Training/Seminars	3,667	4,766	4,700	4,050
4001 Office Equipment	2,885	3,100	2,500	3,100
4002 Machinery/Tools/Equipment	40	100	50	100
4003 Radios and Base Stations	61	100	50	100
4011 Building	2,666	-	-	1,000
4020 Motor Pool Lease Fees	2,004	2,620	2,620	2,663
4022 Rent: Building/Land	6,000	6,000	6,000	6,000
4030 VM: Fleet Maintenance	3,861	3,832	3,832	3,288
4060 Computer Lease Fees	2,310	1,884	1,884	1,830

Continued

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

001-5050-522

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
4065 Computer Maintenance Fees	10,559	7,780	7,780	8,162
5005 Personnel Services	391	500	250	250
5007 Other Professional Services	-	250	100	200
6002 Printing/Reproduction	-	500	500	250
6010 Janitorial Services	1,905	1,500	1,500	1,500
7001 Electrical	5,226	5,072	4,500	6,152
7002 Natural Gas	351	300	300	300
7004 Water	1,101	400	400	400
Services & Charges Subtotal	<u>45,702</u>	<u>40,836</u>	<u>39,066</u>	<u>41,630</u>
Capital Outlay:				
8050 Motor Vehicles	-	17,000	-	-
Capital Outlay Subtotal	<u>-</u>	<u>17,000</u>	<u>-</u>	<u>-</u>
Division Total	\$ 236,370	\$ 324,302	\$ 276,459	\$ 296,336

Emergency Services Department

FY 09-10

Fire Suppression Division

Goals:

- Initiate volunteer driver license upgrade program by end of 2010.
- Completion of Fire Training Classroom addition by end of 2009.
- Complete rescue truck replacement plan for the 2009-10 Budget.

Objectives:

- Add satellite receiver for channel 2 by 4th quarter 2009.
- Upgrade radios at Fire Stations 1, 3 & 4 by 4th quarter 2010.
- Get command bus operational with camera and internet transmitting capabilities.

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
General Alarm Fires	68	80	90
Total Fire Calls	1,999	2,276	2,450
Number of Field Users	144	165	200

Emergency Services Department
Fiscal Year 2009-10

Fire Suppression Division

Expenditure Summary

	<i>Actual 2007-08</i>	<i>Budget 2008-09</i>	<i>Estimated 2008-09</i>	<i>Adopted 2009-10</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,230,636	\$1,216,819	\$1,189,631	\$1,256,734	3.28%
<i>Supplies</i>	158,625	131,312	128,275	156,522	19.20%
<i>Services & Charges</i>	502,004	575,757	588,572	622,503	8.12%
<i>Capital Outlay</i>	-	-	-	33,500	-
Division Total	<u>\$1,891,265</u>	<u>\$1,923,888</u>	<u>\$1,906,478</u>	<u>\$2,069,259</u>	7.56%

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 2007-08	Approved 2008-09	Requested 2009-10
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	1	1	1
Volunteer Fire Engineer	12	12	12
Total	<u>27</u>	<u>27</u>	<u>27</u>

City of La Porte, Texas
Fire Suppression
Detail of Expenditures

001-5051-522

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 635,802	\$ 648,550	\$ 628,696	\$ 672,665
1020 Overtime	233,866	225,000	225,000	210,000
1030 Certification	5,346	4,800	4,802	4,500
1035 Longevity	9,352	8,320	8,436	7,780
1044 Cleaning Allowance	3,063	3,127	2,922	3,127
1060 FICA	65,164	63,369	61,060	66,781
1065 Retirement	116,607	120,387	115,791	136,895
1066 Vol Firemen Retirement	51,285	52,000	52,000	52,000
1067 Pars Retirement	319	425	203	372
1080 Insurance - Medical	109,102	88,991	88,991	100,884
1081 Insurance - Life	730	850	730	730
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	1,230,636	1,216,819	1,189,631	1,256,734
Supplies:				
2001 Office Supplies	2,007	2,250	1,600	1,100
2002 Postage	233	185	125	200
2003 Protective Clothing	43,638	42,000	42,000	45,000
2004 Gas and Oil	29,725	25,457	25,000	22,500
2005 Minor Tools	1,085	750	750	887
2006 Cleaning	508	500	1,000	775
2007 Chemical	6,673	6,975	6,400	3,575
2008 Educational	1,454	3,400	2,600	2,000
2009 Medical	16,017	10,000	10,000	9,440
2015 Other Supplies	7,687	4,000	4,300	3,665
2019 Training Field Supplies	9,033	7,010	7,000	6,200
2090 Machinery/Tools/Equipment	40,497	28,785	27,500	50,200
2091 Office Furniture/Equipment	68	-	-	-
2093 Computer Equipment	-	-	-	10,980
Supplies Subtotal	158,625	131,312	128,275	156,522
Services & Charges:				
3001 Memberships & Subscriptions	4,718	5,525	4,775	5,125
3020 Training/Seminars	8,599	18,000	18,000	21,000
4001 Office Equipment	6,342	6,500	5,500	5,250
4002 Machinery/Tools/Equipment	27,509	36,425	36,000	37,475
4003 Radios and Base Stations	17,813	13,500	20,000	14,220
4006 Heating and A/C Equipment	1,079	2,000	2,000	1,500
4008 Pumps/Motors	11,423	12,000	12,000	12,000
4011 Building Maintenance	20,905	9,900	30,000	12,000
4020 Motor Pool Lease Fees	194,556	211,833	211,833	235,727
4030 VM: Fleet Maintenance	47,289	54,987	54,987	68,426

Continued

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

001-5051-522

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
4031 Other Vehicle Maintenance	2,062	5,000	5,000	3,900
4050 Computer Hardware	-	-	-	500
4055 Computer Software	-	-	-	5,607
4060 Computer Lease Fees	7,700	8,792	8,792	8,322
4065 Computer Maintenance Fees	25,342	24,895	24,895	35,370
5005 Personnel Services	18,000	25,000	25,000	25,000
5007 Other Professional Services	10,128	15,000	14,000	14,000
6001 Uniforms	2,481	3,000	3,000	2,800
6002 Printing & Reproduction	-	100	100	260
6005 Advertising	28	50	440	200
6010 Janitorial Services	1,848	3,000	3,000	3,000
7001 Electrical	74,600	95,000	85,000	87,821
7002 Natural Gas	8,945	13,000	13,000	11,000
7003 Telephone	-	1,250	250	1,000
7004 Water	10,637	11,000	11,000	11,000
Services & Charges Subtotal	502,004	575,757	588,572	622,503
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	33,500
Capital Outlay Subtotal	-	-	-	33,500
Division Total	\$ 1,891,265	\$ 1,923,888	\$ 1,906,478	\$ 2,069,259

Emergency Services Department

FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10**

Emergency Medical Services Division

Expenditure Summary

	<i>Actual 2007-08</i>	<i>Budget 2008-09</i>	<i>Estimated 2008-09</i>	<i>Adopted 2009-10</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,445,517	\$1,532,500	\$1,482,955	\$1,686,408	10.04%
<i>Supplies</i>	134,900	146,812	142,994	168,592	14.84%
<i>Services & Charges</i>	157,134	202,563	203,035	233,526	15.29%
<i>Capital Outlay</i>	57,588	14,080	12,594	-	-100.00%
Division Total	\$1,795,139	\$1,895,955	\$1,841,578	\$2,088,526	10.16%

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 2007-08	Approved 2008-09	Requested 2009-10
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
Total	25	25	25

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

001-5059-522

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 563,770	\$ 670,000	\$ 642,257	\$ 712,672
1013 FLSA Scheduled Overtime	363,067	393,201	388,647	441,849
1020 Overtime	131,422	85,000	85,000	85,000
1030 Certification	4,795	5,396	5,178	5,696
1035 Longevity	6,852	7,292	7,144	8,008
1044 Cleaning Allowance	3,847	4,329	4,154	4,570
1060 FICA	76,396	87,004	74,737	90,270
1065 Retirement	137,869	150,679	146,317	191,772
1067 Pars Retirement	750	452	502	448
1080 Insurance - Medical	155,860	127,130	127,130	144,120
1081 Insurance - Life	889	1,017	889	1,003
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	<u>1,445,517</u>	<u>1,532,500</u>	<u>1,482,955</u>	<u>1,686,408</u>
Supplies:				
2001 Office Supplies	3,611	4,500	4,500	4,000
2002 Postage	2,668	2,500	3,200	4,000
2003 Protective Clothing	7,756	8,500	8,500	9,000
2004 Gas and Oil	40,018	34,392	30,000	37,039
2005 Minor Tools	227	300	300	300
2006 Cleaning	1,694	2,000	2,000	1,500
2007 Chemicals	90	300	334	300
2008 Educational	(980)	1,600	1,600	1,400
2015 Other Supplies	6,105	5,000	5,000	5,000
2018 Computer Supplies	989	1,400	1,400	1,878
2055 EMS Drugs and Supplies	68,382	70,000	70,000	75,000
2090 Machinery/Tools/Equipment	4,340	16,320	16,100	-
2091 Office Furniture/ Equipment	-	-	-	1,600
2093 Computer Equipment	-	-	60	27,575
Supplies Subtotal	<u>134,900</u>	<u>146,812</u>	<u>142,994</u>	<u>168,592</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,976	3,865	3,865	4,330
3020 Training/Seminars	6,382	8,500	8,500	8,500
4001 Office Equipment	2,639	2,817	3,200	3,600
4002 Machinery/Tools/Equipment	1,643	11,150	10,689	4,400
4003 Radios and Base Stations	3,069	2,500	2,500	2,500
4006 Heating and A/C Equipment	463	500	500	500
4011 Building Maintenance	1,948	3,000	3,000	3,000
4019 Rental of Equipment	1,000	100	100	100
4020 Motor Pool Lease Fees	38,374	64,048	64,048	66,748

Continued

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

001-5059-522

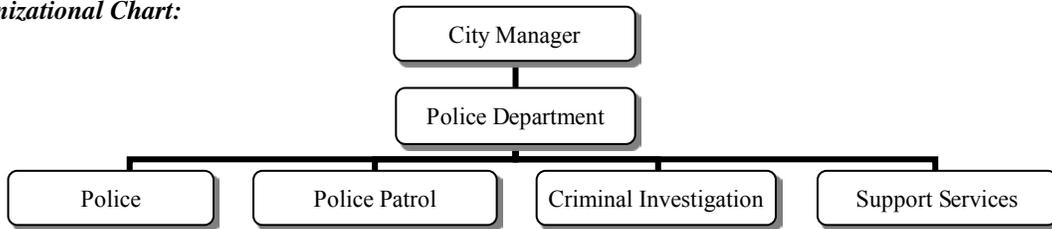
	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
4030 VM: Fleet Maintenance	41,239	45,260	45,260	46,969
4031 Other Vehicle Maintenance	-	1,000	1,000	1,000
4050 Computer Hardware	271	-	-	500
4055 Computer - Software	6,294	4,000	4,000	18,643
4060 Computer Lease Fees	4,576	6,280	6,280	6,348
4065 Computer Maintenance Fees	15,839	17,893	17,893	27,208
5005 Personnel Services	9,000	9,000	9,000	9,000
6001 Uniforms	341	650	650	1,000
6002 Printing/Reproduction	1,674	1,500	1,500	1,500
6005 Advertising	231	500	250	500
7001 Electrical	16,680	17,000	17,000	19,636
7002 Natural Gas	1,254	1,800	1,800	1,800
7003 Telephone	289	-	-	3,744
7004 Water	952	1,200	2,000	2,000
Services & Charges Subtotal	<u>157,134</u>	<u>202,563</u>	<u>203,035</u>	<u>233,526</u>
Capital Outlay:				
8021 Mach/Tools & Equip	57,588	14,080	12,594	-
Capital Outlay Subtotal	<u>57,588</u>	<u>14,080</u>	<u>12,594</u>	<u>-</u>
Division Total	\$ 1,795,139	\$ 1,895,955	\$ 1,841,578	\$ 2,088,526

Police Department

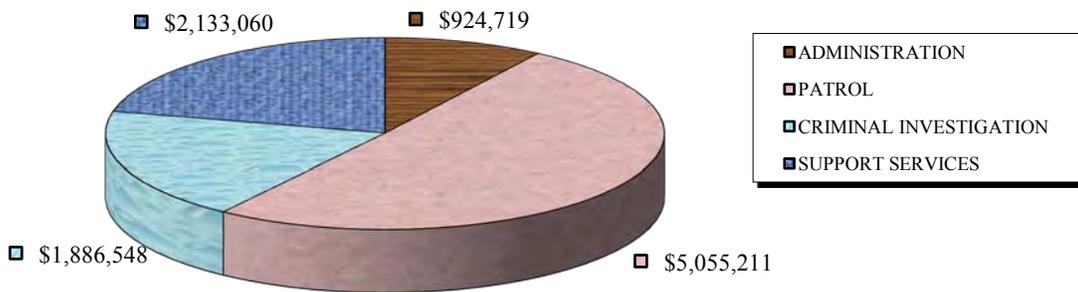
FY 09-10

Mission Statement: To work in partnership with the community to prevent crime, assist those who are victims of crime, and improve the quality of life within the City of La Porte through the promotion of a strong sense of security.

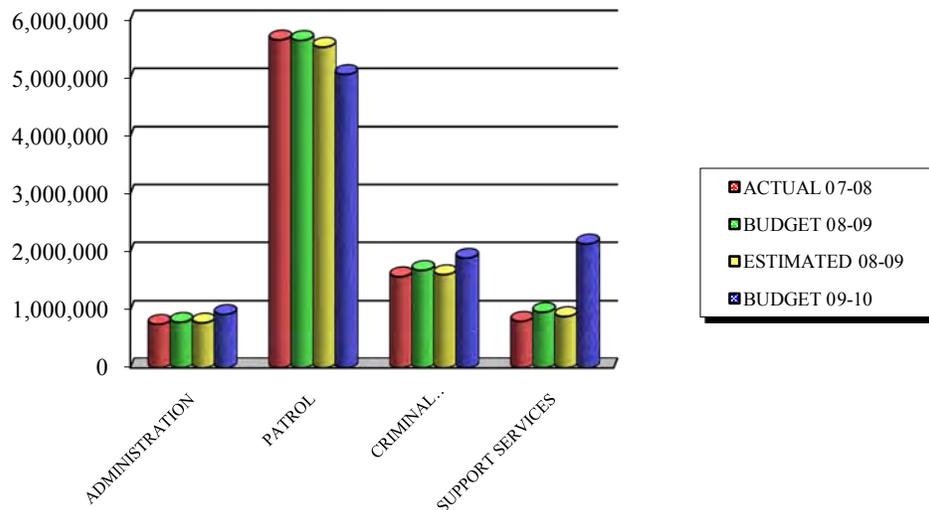
Organizational Chart:



Share of General Fund Budget: 30%



Four Year Comparison by Division:



Police Department Fiscal Year 2009-10

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 38,000 calls this year. The department has 107 personnel of which 74 are officers, 69 marked and unmarked police vehicles and various support equipment.

Department Summary by Division:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Police Administration	\$ 754,083	\$ 789,225	\$ 778,404	\$ 924,719	17.17%
Police Patrol	5,653,711	5,644,603	5,528,268	5,055,211	-10.44%
Criminal Investigation	1,566,802	1,676,398	1,602,271	1,886,548	12.54%
Support Services	806,128	962,678	888,848	2,133,060	121.58%
Department Total	\$ 8,780,724	\$ 9,072,904	\$ 8,797,791	\$ 9,999,538	10.21%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 7,366,121	\$ 7,537,089	\$ 7,360,678	\$ 8,325,646	10.46%
Supplies	383,529	401,227	321,927	355,593	-11.37%
Services & Charges	1,031,074	1,063,588	1,044,186	1,291,299	21.41%
Capital Outlay	-	71,000	71,000	27,000	0.00%
Department Total	\$ 8,780,724	\$ 9,072,904	\$ 8,797,791	\$ 9,999,538	10.21%

Police Department

FY 09-10

Police Administration Division

Goals:

- Provide a safe environment for the community we serve through the efficient, effective, and innovative application of available police resources.
- Foster an environment of public trust, cooperation, and confidence in the police department by maintaining employee accountability and the implementation of a strong community policing philosophy.
- Implement and embrace best policing strategies, management practices, policies and procedures, and organizational systems that promote open communication, collective responsibility, visionary leadership, fiscal accountability, and organizational effectiveness/efficiency.

Objectives:

- Ensure appropriate levels of staffing by hiring and retaining the right people.
- Ensure that the department's organizational structure and practices provide for appropriate levels of functionality, unity of command, accountability, and span of control.
- Ensure that the department seeks and secures the resources needed to acquire the latest police tools and technologies required to act as force multipliers, promoting effectiveness and efficiency.
- Strengthen organizational communication at all levels while encouraging open information exchange and the free flow of innovative ideas.
- Effectively manage overall police department expenditures, operating a fiscally sound and cost-effective department.
- Apply for and obtain Law Enforcement Best Practices Recognition through the Texas Police Chief's Association.
- Implement CompStat process and provide timely crime reviews that require supervisors and managers to act quickly to evolving crime trends and patterns.
- Ensure public confidence in the police department through objective and thorough investigations of all allegations of employee misconduct.

Police Department
Fiscal Year 2009-10

Police Administration Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 492,369	\$ 495,540	\$ 499,893	\$ 637,099	28.57%
<i>Supplies</i>	23,062	25,159	20,193	15,994	-36.43%
<i>Services & Charges</i>	238,652	268,526	258,318	271,626	1.15%
Division Total	\$ 754,083	\$ 789,225	\$ 778,404	\$ 924,719	17.17%

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 2007-08	Approved 2008-09	Requested 2009-10
Police Chief	1	1	1
Assistant Police Chief	1	1	2
Internal Affairs Detective	1	1	1
Computer Support Administrator	1	1	1
Office Coordinator	1	1	1
Secretary	1	1	1
Total	6	6	7

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

001-5252-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 340,036	\$ 362,039	\$ 363,660	\$ 457,125
1020 Overtime	17,692	4,200	4,200	3,500
1030 Certification	2,909	2,373	5,182	6,821
1035 Longevity	6,140	4,408	3,136	4,604
1040 Clothing Allowance	643	586	586	586
1044 Cleaning Allowance	457	481	685	962
1060 FICA	27,420	27,363	28,026	35,411
1065 Retirement	49,881	53,518	53,846	74,055
1080 Insurance - Medical	46,758	38,139	38,139	50,442
1081 Insurance - Life	433	433	433	593
1090 Other Benefits	-	2,000	2,000	3,000
Personal Services Subtotal	492,369	495,540	499,893	637,099
Supplies:				
2001 Office Supplies	2,153	1,920	1,750	1,800
2002 Postage	200	250	200	200
2003 Protective Clothing	1,067	2,500	1,250	1,250
2004 Gas and Oil	7,877	8,839	4,000	6,874
2008 Educational	9	300	300	320
2015 Other Supplies	3,508	2,500	3,750	3,500
2016 Jail Operations	6,612	6,600	6,600	-
2018 Computer Supplies	1,636	1,300	1,300	1,500
2090 Machinery/Tools/Equipment	-	500	500	300
2093 Computer Equipment	-	450	543	250
Supplies Subtotal	23,062	25,159	20,193	15,994
Services & Charges:				
3001 Memberships & Subscriptions	3,756	2,329	2,300	1,500
3020 Training/Seminars	6,059	7,000	6,500	7,000
3024 Tuition Reimbursement	-	-	-	4,000
4001 Office Equipment	7,518	8,020	8,020	8,020
4002 Machinery/Tools/Equipment	173	1,600	1,300	5,890
4003 Radios and Base Stations	185	300	300	300
4006 Heating and A/C Equipment	834	3,500	4,692	6,000
4011 Building Maintenance	3,939	12,000	25,000	12,000
4019 Rental of Equipment	117	100	100	-
4020 Motor Pool Lease Fees	3,192	2,411	2,411	5,515
4030 VM: Fleet Maintenance	6,487	5,113	5,113	4,620
4055 Computer Software	-	500	500	2,800
4060 Computer Lease Fees	4,620	6,280	6,280	6,564
4065 Computer Maintenance Fees	26,398	25,673	25,673	27,208
5005 Personnel Services	2,400	2,400	2,400	-

Continued

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

001-5252-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
5007 Other Professional Services	17,209	1,700	1,700	1,750
6002 Printing/Reproduction	198	300	300	300
6005 Adverting	190	200	100	-
6006 Miscellaneous	(711)	100	100	100
6010 Janitorial	20,748	23,000	22,500	23,000
7001 Electrical	125,684	156,400	132,000	147,959
7002 Natural Gas	774	600	5,929	700
7004 Water	8,882	9,000	5,100	6,400
Services & Charges Subtotal	<u>238,652</u>	<u>268,526</u>	<u>258,318</u>	<u>271,626</u>
Division Total	\$ 754,083	\$ 789,225	\$ 778,404	\$ 924,719

Police Department

FY 09-10

Police Patrol Division

Goals:

- Reduce crime and the fear of crime in the City of La Porte as evidenced by a 5% reduction in annual reported Index Crimes.
- Provide basic law enforcement and crime prevention and suppression to all areas of the city and respond to citizen's calls for police service in a timely manner.
- Effectively address traffic enforcement issues by utilizing traffic analysis and citizen input to target problem areas as evidenced by a 2% reduction in motor vehicle accidents within the City of La Porte.
- Utilize alternative patrol measures as a means of crime suppression and heightened community relations.
- Implement appropriate demand reduction initiatives designed to reduce low impact police requirements.

Objectives:

- Ensure that all employees are strategically assigned where and when they are most needed.
- Monitor security alarms, compliance and control and reduce repeated response to false alarms.
- Adopt a geographically based service delivery system that promotes individual officer responsibility and district awareness.
- Implement a strong crime analysis capability that provides timely information to field and investigative personnel as it relates to area crime, service demand, and order maintenance issues.
- Continue to manage overtime expenditures to alleviate shortfalls in the latter part of the fiscal year.
- Increase the availability of meaningful departmental training and mentoring opportunities.
- Continue to involve line-level patrol officers in activities and programs within the community.

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Calls for Service	38,456	38,248	39,397
Arrests	2,190	2,256	2,324
Accidents	658	642	642

**Police Department
Fiscal Year 2009-10**

Police Patrol Division

Expenditure Summary

	<i>Actual 2007-08</i>	<i>Budget 2008-09</i>	<i>Estimated 2008-09</i>	<i>Adopted 2009-10</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$4,891,415	\$4,869,477	\$4,826,170	\$4,088,046	-16.05%
<i>Supplies</i>	251,675	243,902	177,255	198,010	-18.82%
<i>Services & Charges</i>	510,621	531,224	524,843	742,155	39.71%
<i>Capital Outlay</i>	-	-	-	27,000	-
Division Total	<u>\$5,653,711</u>	<u>\$5,644,603</u>	<u>\$5,528,268</u>	<u>\$5,055,211</u>	-10.44%

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 2007-08	Approved 2008-09	Requested 2009-10
Assistant Chief	1	1	-
Lieutenant	2	2	3
Patrol Sergeant	6	6	5
Patrol Officer	33	33	32
DOT Sergeant	1	1	1
DOT Officer	3	3	3
LPISD Officer	4	4	5
Public Safety Attendant	5	5	-
Telecommunicators	12	12	-
Telecommunicators Relief	2	2	-
Total	<u>69</u>	<u>69</u>	<u>49</u>

City of La Porte, Texas
Police Patrol
Detail of Expenditure

001-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 2,863,523	\$ 3,289,723	\$ 3,204,824	\$ 2,718,098
1020 Overtime	620,823	250,000	286,995	225,500
1030 Certification	61,058	60,564	62,664	58,059
1035 Longevity	27,796	30,428	29,164	26,084
1040 Clothing Allowance	586	-	586	-
1043 Motorcycle Allowance	6,050	6,000	6,200	6,000
1044 Cleaning Allowance	15,767	15,857	15,424	11,063
1060 FICA	270,156	277,828	266,835	225,517
1065 Retirement	493,019	503,455	518,595	476,900
1067 Pars - Retirement	205	513	132	-
1080 Insurance - Medical	529,924	432,243	432,243	338,682
1081 Insurance - Life	2,508	2,866	2,508	2,143
Personal Services Subtotal	<u>4,891,415</u>	<u>4,869,477</u>	<u>4,826,170</u>	<u>4,088,046</u>
Supplies:				
2001 Office Supplies	2,462	3,300	3,300	2,200
2002 Postage	157	225	200	1,000
2003 Protective Clothing	71,943	55,000	28,500	33,660
2004 Gas and Oil	165,740	160,647	122,000	124,000
2005 Minor Tools	-	200	200	-
2007 Chemical	247	400	500	500
2008 Educational	512	500	500	2,100
2015 Other Supplies	6,121	4,600	5,500	6,250
2017 Specialized Supplies	1,415	1,530	1,480	16,500
2018 Computer Supplies	3,078	3,000	3,200	5,500
2090 Machinery/Tools/Equipment	-	500	300	1,300
2093 Computer Equipment	-	14,000	11,575	5,000
Supplies Subtotal	<u>251,675</u>	<u>243,902</u>	<u>177,255</u>	<u>198,010</u>
Services & Charges:				
3001 Memberships & Subscriptions	5,151	4,911	3,925	555
3020 Training/Seminars	16,906	13,370	18,250	16,000
3024 Tuition Reimbursement	-	-	-	17,500
4001 Office Equipment	8,604	8,742	8,735	8,522
4002 Machinery/Tools/Equipment	11,958	25,000	19,000	12,450
4003 Radios and Base Stations	18,692	29,000	24,500	19,700
4019 Rental of Equipment	305	-	270	-
4020 Motor Pool Lease Fees	102,540	125,453	125,453	96,463
4030 VM: Fleet Maintenance	146,706	148,000	148,000	158,395
4050 Computer Hardware	-	-	-	11,000
4055 Computer Software	-	-	-	55,990
4060 Computer Lease Fees	34,892	36,424	36,424	53,790
4065 Computer Maintenance Fees	162,610	138,479	138,479	247,590
5007 Other Professional Services	21	200	187	9,600
6002 Printing/Reproduction	1,966	1,325	1,300	1,300
6006 Miscellaneous	270	320	320	300
7003 Telephone	-	-	-	30,000
9997 Special Programs	-	-	-	3,000
Services & Charges Subtotal	<u>510,621</u>	<u>531,224</u>	<u>524,843</u>	<u>742,155</u>

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

001-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
8050 Motor Vehicles	-	-	-	27,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,000</u>
Division Total	\$ 5,653,711	\$ 5,644,603	\$ 5,528,268	\$ 5,055,211

Police Department FY 09-10

Criminal Investigation Division

Goals:

- Ensure that the department has the appropriate amount of resources dedicated to follow-up investigations, that adequate quality control measures are in place to ensure thorough and timely investigations of all solvable cases, and that the department's clearance rate meets or exceeds national standards.

- Ensure that all victims of crime are contacted for follow-up in a timely manner and provided with compassionate assistance, making appropriated referrals to available social services when appropriate.

- Seek grants and/or alternate funding sources to obtain technology required to successfully capture and prosecute criminals.

Objectives:

- Increase the department's general clearance rate on property and violent crimes by 2% and 10% respectively.

- Ensure that all crime scenes are appropriately processed for physical evidence.

- Build inter-agency relationship with ICAC in the area of computer forensics for Internet Crimes against Children Task Force.

- Maintain CSU officer's education with current techniques and strategies.

- Enter all evidence into the property room management data base to conform to Best Practices and OSSI criteria.

- Bring division within guidelines of Best Practices mandates.

- Keep current with new and improved techniques in forensic technology, especially in the area of Cold Case Investigations, and Internet Crimes against Children.

- Maintain partnerships with multi-jurisdictional Task Forces.

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Cases Investigated	1,647	1,600	1,600
Cases Prosecuted	417	475	500
Cases Cleared	668	725	800
Property Recovered	295,158	350,000	375,000
*Differences due to changes in UCR reporting standards			

**Police Department
Fiscal Year 2009-10**

Criminal Investigation Division

Expenditure Summary

	<i>Actual 2007-08</i>	<i>Budget 2008-09</i>	<i>Estimated 2008-09</i>	<i>Adopted 2009-10</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,338,511	\$1,433,312	\$1,365,998	\$1,683,952	17.49%
<i>Supplies</i>	45,143	74,642	69,588	51,429	-31.10%
<i>Services & Charges</i>	183,148	168,444	166,685	151,167	-10.26%
Division Total	\$1,566,802	\$1,676,398	\$1,602,271	\$1,886,548	12.54%

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 2007-08	Approved 2008-09	Requested 2009-10
Lieutenant	1	1	1
CID Sergeant	1	1	1
CID Detective	7	7	7
SOP Sergeant	1	1	1
SOP Detective	3	3	1
SOP Officer	3	3	4
ID Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	20	20	19

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

001-5256-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 805,381	\$ 953,492	\$ 923,486	\$ 1,135,691
1020 Overtime	54,065	35,000	35,000	67,500
1025 OCU Overtime	70,176	40,000	52,415	-
1030 Certification	26,152	27,098	23,863	23,582
1035 Longevity	13,904	14,240	12,664	13,416
1040 Clothing Allowance	7,909	8,204	2,808	4,687
1044 Cleaning Allowance	3,703	3,848	3,804	4,200
1060 FICA	75,414	78,928	77,968	93,813
1065 Retirement	136,138	150,953	112,441	196,145
1080 Insurance - Medical	144,894	120,774	120,774	144,120
1081 Insurance - Life	775	775	775	798
Personal Services Subtotal	1,338,511	1,433,312	1,365,998	1,683,952
Supplies:				
2001 Office Supplies	1,431	2,650	2,650	2,500
2002 Postage	344	500	620	650
2003 Protective Clothing	3,804	4,500	1,200	3,400
2004 Gas and Oil	27,740	26,342	22,400	21,000
2007 Chemical	-	500	500	500
2008 Educational	50	100	100	500
2015 Other Supplies	4,299	3,500	3,500	3,500
2017 Specialized Supplies	-	17,300	17,300	-
2018 Computer Supplies	2,522	2,250	2,450	2,854
2078 Confidential Funds	3,274	8,000	8,000	8,000
2090 Machinery/Tools/Equipment	1,679	6,500	6,500	6,525
2093 Computer Equipment	-	2,500	4,368	2,000
Supplies Subtotal	45,143	74,642	69,588	51,429
Services & Charges:				
3001 Memberships & Subscriptions	4,788	6,000	5,000	6,309
3020 Training/Seminars	25,440	18,000	18,000	16,000
4001 Office Equipment	2,332	2,535	2,535	2,775
4002 Machinery/Tools/Equipment	771	-	-	-
4019 Rental of Equipment	175	-	100	100
4020 Motor Pool Lease Fees	13,560	10,481	10,481	3,744
4030 VM: Fleet Maintenance	44,817	44,640	44,640	40,846
4050 Computer Hardware	-	1,410	1,375	500
4055 Computer Software	-	1,015	816	850
4060 Computer Lease Fees	12,320	11,304	11,304	11,358

Continued

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

001-5256-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
4065 Computer Maintenance Fees	61,243	48,234	48,234	51,695
5007 Other Professional Services	14,932	22,000	21,900	15,000
6002 Printing/Reproduction	1,666	750	750	750
6003 Legal Notices	-	500	100	100
6006 Miscellaneous	1,104	1,575	1,450	1,140
Services & Charges Subtotal	<u>183,148</u>	<u>168,444</u>	<u>166,685</u>	<u>151,167</u>
Division Total	\$ 1,566,802	\$ 1,676,398	\$ 1,602,271	\$ 1,886,548

Police Department

FY 09-10

Support Services Division

Goals:

- Create and maintain a wide range of community service programs designed to foster supportive and positive relationships between the Police Department and the Community, while helping to effectively address crime and quality of life issues within the community.
- Create and implement community policing and problem solving strategies that support the department's ability to effectively respond to police service demands and priorities through the implementation of a Police Area Representative (PAR) Program.
- Ensure that all department employees receive quality training that complies with the department's specific needs as well as state and federal requirements and that all training is appropriately documented.

Objectives:

- Actively engage in outreach efforts to educate members of the community about their roles and responsibilities as co-producers of public safety.
- Support the delivery of youth related crime prevention services to better meet the needs of youth within the community.
- 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 Memorial Week, Job/Career Fairs, National Night out, Summer Youth Police Camp Program, Citizens Police Academy, Volunteer Programs, 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.

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Community Services:			
Open Records Requests/Subpoenas processed	1,893	2,472	2,500
Home/Business Surveys/Inspections/Contacts	5	-	30
Community/Youth Programs	9	44	60
Reports Processed (Offense, Accident & for Court)	13,736	16,334	17,000
Citizen Contacts with Records Personnel	3,278	3,568	3,782
ANIMAL CONTROL:			
Calls for Service	2,734	2,666	2,666
Animal Bites	52	64	65
Animals Picked Up	2,193	1,650	1,700
Animals Adopted/Fostered Out	654	620	750

**Police Department
Fiscal Year 2009-10**

Support Services Division

Expenditure Summary

	<i>Actual 2007-08</i>	<i>Budget 2008-09</i>	<i>Estimated 2008-09</i>	<i>Adopted 2009-10</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 643,826	\$ 738,760	\$ 668,617	\$1,916,549	159.43%
<i>Supplies</i>	63,649	57,524	54,891	90,160	56.73%
<i>Services & Charges</i>	98,653	95,394	94,340	126,351	32.45%
<i>Capital Outlay</i>	-	71,000	71,000	-	-100.00%
Division Total	\$ 806,128	\$ 962,678	\$ 888,848	\$2,133,060	121.58%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2007-08	Approved 2008-09	Requested 2009-10
Lieutenant	1	1	1
Support Services Sergeant	1	1	1
Support Services Supervisor	-	-	1
Crime Prevention Officer	2	2	3
Animal Control Supervisor	1	1	1
Animal Control Officer	4	4	4
Building Maintenance Technician	1	1	1
Records Specialist	2	2	2
Jailers	-	-	5
Telecommunicators	-	-	12
Telecommunicators (Relief)	-	-	2
Total	12	12	33

City of La Porte, Texas
Support Services
Details of Expenditures

001-5258-521

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 404,112	\$ 511,858	\$ 450,263	\$ 1,279,397
1020 Overtime	40,201	22,500	22,549	59,500
1030 Certification	6,284	5,846	8,658	12,976
1035 Longevity	8,480	6,824	7,724	12,604
1040 Clothing Allowance	586	-	586	-
1044 Cleaning Allowance	1,883	1,870	1,891	7,215
1060 FICA	34,101	40,713	36,386	101,129
1065 Retirement	62,114	78,885	70,296	212,062
1067 PARS Retirement	-	-	-	207
1080 Insurance - Medical	85,723	69,922	69,922	230,592
1081 Insurance - Life	342	342	342	867
Personal Services Subtotal	643,826	738,760	668,617	1,916,549
Supplies:				
2001 Office Supplies	1,117	1,466	1,200	2,100
2002 Postage	1,154	1,051	1,000	1,200
2003 Protective Clothing	5,248	5,000	3,750	11,500
2004 Gas and Oil	17,022	15,607	14,630	15,000
2005 Minor Tools	157	300	200	500
2006 Cleaning	900	1,800	1,500	900
2007 Chemical	407	500	567	750
2008 Educational	-	250	100	250
2015 Other Supplies	6,302	4,000	4,394	6,000
2016 Jail Operations	-	-	-	7,550
2017 Specialized Supplies	26,208	25,000	25,000	30,000
2018 Computer Supplies	854	500	500	1,600
2090 Machinery/Tools/Equipment	3,310	2,050	2,050	12,110
2091 Office Furniture/Equipment	970	-	-	200
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	63,649	57,524	54,891	90,160
Services & Charges:				
3001 Memberships & Subscriptions	950	1,100	1,000	5,640
3020 Training/Seminars	5,875	10,000	9,804	20,000
3024 Tuition Reimbursement	-	-	-	14,000
4001 Office Equipment	2,997	2,000	2,000	3,500
4002 Machinery/Tools/Equipment	119	250	250	-
4003 Radios and Base Stations	-	250	150	600
4011 Building Maintenance	95	1,500	674	1,000
4019 Rental of Equipment	99	-	-	-
4020 Motor Pool Lease Fees	8,880	14,596	14,596	17,712
4030 VM: Fleet Maintenance	21,083	22,158	22,158	20,409
4060 Computer Lease Fees	10,010	7,536	7,536	7,104

Continued

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

001-5258-521

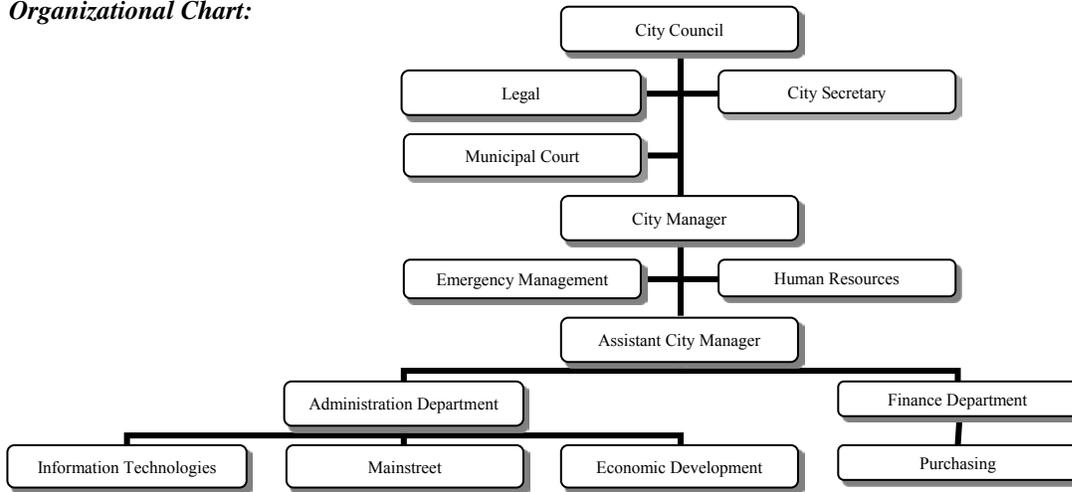
	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
4065 Computer Maintenance Fees	46,460	32,675	32,675	32,649
5007 Other Professional Services	1,390	2,925	2,925	2,925
6001 Uniforms	248	104	334	312
6002 Printing/Reproduction	429	200	200	400
6006 Miscellaneous	18	100	38	100
Services & Charges Subtotal	<u>98,653</u>	<u>95,394</u>	<u>94,340</u>	<u>126,351</u>
Capital Outlay:				
8002 Building Improvements	-	71,000	71,000	-
Capital Outlay Subtotal	<u>-</u>	<u>71,000</u>	<u>71,000</u>	<u>-</u>
Division Total	\$ 806,128	\$ 962,678	\$ 888,848	\$ 2,133,060

Administration Department

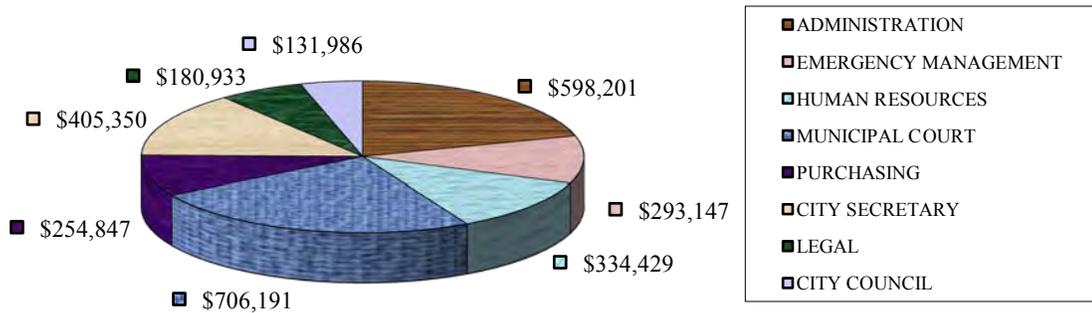
FY 09-10

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

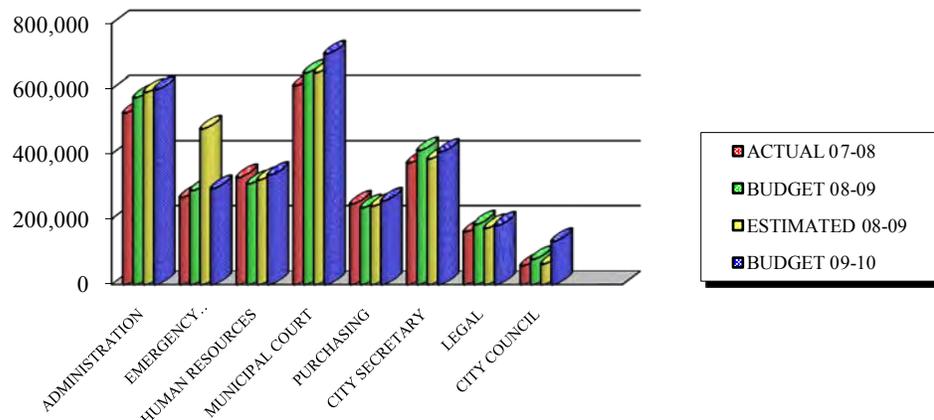
Organizational Chart:



Share of General Fund Budget: 9%



Four Year Comparison by Division:



Administration Department Fiscal Year 2009-10

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 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Administration	\$ 525,811	\$ 573,072	\$ 589,846	\$ 598,201	4.38%
Emergency Management	265,973	287,074	477,023	293,147	2.12%
Human Resources	327,113	307,635	319,809	334,429	8.71%
Municipal Court	609,723	647,638	648,194	706,191	9.04%
Purchasing	245,439	233,938	238,861	254,847	8.94%
City Secretary	371,736	410,260	384,545	405,350	-1.20%
Legal	161,788	184,309	172,998	180,933	-1.83%
City Council	57,151	76,961	62,581	131,986	71.50%
Department Total	\$ 2,564,734	\$ 2,720,887	\$ 2,893,857	\$ 2,905,084	6.77%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 1,668,212	\$ 1,751,240	\$ 1,776,439	\$ 1,880,640	7.39%
Supplies	71,927	79,250	70,451	75,433	-4.82%
Services & Charges	824,595	860,397	1,046,967	949,011	10.30%
Capital Outlay	-	30,000	-	-	-100.00%
Department Total	\$ 2,564,734	\$ 2,720,887	\$ 2,893,857	\$ 2,905,084	6.77%

Administration Department

FY 09-10

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
Fiscal Year 2009-10

Administration Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 447,477	\$ 455,381	\$ 469,996	\$ 476,450	4.63%
<i>Supplies</i>	5,393	7,550	6,550	8,200	8.61%
<i>Services & Charges</i>	72,941	110,141	113,300	113,551	3.10%
Division Total	\$ 525,811	\$ 573,072	\$ 589,846	\$ 598,201	4.38%

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 2007-08	Approved 2008-09	Requested 2009-10
City Manager	1	1	1
Assistant City Manager	1	1	1
Assistant to the City Manager	1	-	-
Office Manager	1	1	1
Secretary IV	1	1	1
Total	5	4	4

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

001-6060-510

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 324,181	\$ 335,822	\$ 346,423	\$ 351,867
1020 Overtime	2,973	500	500	500
1035 Longevity	1,556	1,640	1,652	1,836
1042 Car Allowance	11,673	11,700	11,700	11,700
1060 FICA	21,516	21,206	23,296	21,773
1065 Retirement	46,111	50,228	52,050	57,448
1080 Insurance - Medical	38,965	31,783	31,873	28,824
1081 Insurance - Life	502	502	502	502
1090 Other Benefits	-	2,000	2,000	2,000
Personal Services Subtotal	447,477	455,381	469,996	476,450
Supplies:				
2001 Office Supplies	651	2,000	1,500	1,500
2002 Postage	364	600	300	500
2006 Cleaning Supplies	-	-	-	500
2008 Educational	27	450	250	1,000
2015 Other Supplies	4,351	4,500	4,500	4,500
2093 Computer Equipment	-	-	-	200
Supplies Subtotal	5,393	7,550	6,550	8,200
Services & Charges:				
3001 Memberships & Subscriptions	2,593	6,523	6,500	3,500
3020 Training/Seminars	8,132	13,100	8,000	11,000
4001 Office Equipment	3,975	6,300	6,300	6,700
4002 Machinery/Tools/Equipment	-	500	1,025	800
4006 Heating and A/C Equipment	656	2,500	2,500	2,500
4011 Building Maintenance	1,665	4,020	4,020	4,600
4019 Rental of Equipment	393	-	-	-
4050 Computer Hardware	-	-	-	500
4055 Computer Software	756	-	-	200
4060 Computer Lease Fees	6,930	3,140	4,396	4,206
4065 Computer Maintenance Fees	25,342	8,558	15,559	19,045
5004 Consulting	2,083	20,000	20,000	15,000
5005 Personnel Services	9,879	-	-	-
5007 Other Professional Services	5,000	-	-	-
6002 Printing/Reproduction	3,335	3,500	3,500	3,500
6005 Advertising	2,116	2,000	1,500	2,000
6010 Janitorial Services	86	-	-	-
6070 Appreciation Program	-	40,000	40,000	40,000
Services & Charges Subtotal	72,941	110,141	113,300	113,551
Division Total	\$ 525,811	\$ 573,072	\$ 589,846	\$ 598,201



Emergency Services Department

FY 09-10

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
Fiscal Year 2009-10

Emergency Management Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 150,566	\$ 149,360	\$ 161,004	\$ 171,198	14.62%
<i>Supplies</i>	23,182	15,253	15,105	12,775	-16.25%
<i>Services & Charges</i>	92,225	92,461	300,914	109,174	18.08%
<i>Capital Outlay</i>	-	30,000	-	-	-100.00%
Division Total	<u>\$ 265,973</u>	<u>\$ 287,074</u>	<u>\$ 477,023</u>	<u>\$ 293,147</u>	2.12%

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 2007-08	Approved 2008-09	Requested 2009-10
Emergency Services Coordinator	1	1	1
Emergency Management Preparedness Plan	1	1	1
Intern	-	1	1
Total	<u>2</u>	<u>3</u>	<u>3</u>

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

001-6054-510

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 104,655	\$ 110,714	\$ 120,910	\$ 127,155
1020 Overtime	6,652	-	132	-
1035 Longevity	224	220	220	352
1060 FICA	7,982	8,416	8,854	9,124
1065 Retirement	14,169	16,115	16,932	18,875
1067 Pars - Retirement	116	-	61	98
1080 Insurance - Medical	15,586	12,713	12,713	14,412
1081 Insurance - Life	182	182	182	182
1090 Other Benefits	1,000	1,000	1,000	1,000
Personal Services Subtotal	150,566	149,360	161,004	171,198
Supplies:				
2001 Office Supplies	1,221	1,200	1,200	1,000
2002 Postage	270	300	250	300
2003 Protective Clothing	260	400	400	400
2004 Gas and Oil	3,678	2,553	2,455	2,725
2005 Minor Tools	129	100	100	100
2008 Educational	1,276	3,000	3,000	2,000
2015 Other Supplies	12,263	3,500	3,500	2,500
2018 Computer Supplies	153	200	200	250
2090 Machinery/Tools/Equipment	2,719	3,000	3,000	1,500
2093 Computer Equipment	1,213	1,000	1,000	2,000
Supplies Subtotal	23,182	15,253	15,105	12,775
Services & Charges:				
3001 Memberships & Subscriptions	1,255	1,240	1,200	1,280
3020 Training/Seminars	7,604	10,000	10,000	8,000
3024 Tuition Reimbursement	3,300	2,500	-	2,500
4001 Office Equipment	555	250	250	200
4003 Radios/Base Stations	1,087	1,000	1,000	1,000
4011 Building	-	1,500	1,500	500
4020 Motor Pool: Lease Fees	2,496	2,042	2,042	2,196
4030 Vehicle Maint: Fleet Maint.	438	724	724	879
4050 Computer Hardware	2,634	2,000	2,000	-
4055 Computer Software	2,832	24,750	24,500	18,750
4060 Computer Lease Fees	4,620	4,396	3,140	3,570
4065 Computer Maintenance Fees	13,727	15,559	8,558	13,604
4070 Emergency Management	37,349	20,000	210,000	20,000
5007 Other Professional Services	9,302	-	29,500	30,000
6002 Printing and Reproduction	2,509	4,500	4,500	4,000
7001 Electrical	2,289	2,000	2,000	2,695
7002 Natural Gas	228	-	-	-
Services & Charges Subtotal	92,225	92,461	300,914	109,174

Continued

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

001-6054-510

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
8023 Computer Equipment	-	30,000	-	-
Capital Outlay Subtotal	-	30,000	-	-
Division Total	\$ 265,973	\$ 287,074	\$ 477,023	\$ 293,147

Administration Department FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

Human Resources Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 176,563	\$ 204,199	\$ 214,873	\$ 219,464	7.48%
<i>Supplies</i>	9,269	7,650	7,650	7,150	-6.54%
<i>Services & Charges</i>	141,281	95,786	97,286	107,815	12.56%
Division Total	\$ 327,113	\$ 307,635	\$ 319,809	\$ 334,429	8.71%

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 2007-08	Approved 2008-09	Requested 2009-10
Human Resources Manager	0.5	0.75	0.75
Benefits Specialist	1.0	1.00	1.00
Human Resources Specialist I	1.0	1.00	1.00
Summer Youth Workers (Seasonal)	15.0	15.00	15.00
Total	17.5	17.75	17.75

City of La Porte, Texas
Human Resources
Detail of Expenditures

001-6062-515

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 94,712	\$ 109,062	\$ 106,793	\$ 110,059
1011 Seasonal Earnings	20,693	33,000	33,000	43,501
1020 Overtime	1,982	2,000	2,000	2,000
1035 Longevity	688	984	740	728
1060 FICA	7,493	8,873	7,810	8,946
1065 Retirement	13,256	16,052	15,496	17,683
1067 Pars Retirement	875	584	429	566
1075 Unemployment Compensation	17,006	15,000	30,000	15,000
1080 Insurance - Medical	19,483	17,480	17,480	19,816
1081 Insurance - Life	125	164	125	165
1090 Other Benefits	250	1,000	1,000	1,000
Personal Services Subtotal	176,563	204,199	214,873	219,464
Supplies:				
2001 Office Supplies	2,600	3,000	3,000	3,000
2002 Postage	1,215	1,500	1,500	1,500
2008 Educational	-	500	500	-
2015 Other Supplies	5,454	2,500	2,500	2,000
2050 Safety	-	150	150	150
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	9,269	7,650	7,650	7,150
Services & Charges:				
3001 Memberships & Subscriptions	1,023	1,500	1,500	1,200
3020 Training/Seminars	6,200	5,000	5,000	3,500
3022 Employee Training	-	-	-	7,550
3024 Tuition Reimbursement	-	-	-	3,500
4055 Computer Software	-	-	-	450
4060 Computer Lease Fees	4,620	3,768	3,768	3,540
4065 Computer Maintenance Fees	16,895	12,448	12,448	16,325
5004 Consulting	-	1,500	3,000	500
5005 Personnel Services	2,206	2,000	2,000	7,000
5006 Fiscal Services	3,612	3,500	3,500	3,500
5007 Other Professional Services	16,123	20,000	20,000	20,000
5008 Medical Services	28,464	23,820	23,820	20,000
5018 Civil Service	5,449	7,000	7,000	5,500
6002 Printing/Reproduction	6,231	5,000	5,000	5,000
6005 Advertising	2,353	250	250	250
6006 Miscellaneous	95	-	-	-
6070 Appreciation Program	44,724	-	-	-
6071 Service Awards	3,286	10,000	10,000	10,000
Services & Charges Subtotal	141,281	95,786	97,286	107,815
Division Total	\$ 327,113	\$ 307,635	\$ 319,809	\$ 334,429



Administration Department

FY 09-10

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
Fiscal Year 2009-10

Municipal Court Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 376,432	\$ 404,139	\$ 408,452	\$ 433,039	7.15%
<i>Supplies</i>	16,596	25,600	23,220	23,500	-8.20%
<i>Services & Charges</i>	216,695	217,899	216,522	249,652	14.57%
Division Total	\$ 609,723	\$ 647,638	\$ 648,194	\$ 706,191	9.04%

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 2007-08	Approved 2008-09	Requested 2009-10
Court Administrator	1	1	1
Senior Deputy Court Clerk	1	2	2
Court Clerk	4	5	5
Court Clerk (P/T)	1	1	1
Total	7	9	9

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

001-6064-512

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 252,960	\$ 273,052	\$ 285,027	\$ 291,328
1020 Overtime	18,603	8,000	3,000	5,000
1030 Certification	761	832	619	624
1035 Longevity	752	1,124	1,016	1,560
1045 Medical Insurance Allowance	-	7,538	6,357	7,206
1060 FICA	20,048	21,456	20,666	22,151
1065 Retirement	36,156	39,915	39,458	46,052
1067 Pars - Retirement	120	96	183	105
1080 Insurance - Medical	46,758	50,852	50,852	57,648
1081 Insurance - Life	274	274	274	365
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	<u>376,432</u>	<u>404,139</u>	<u>408,452</u>	<u>433,039</u>
Supplies:				
2001 Office Supplies	2,903	9,000	7,764	4,000
2002 Postage	8,801	10,000	9,816	10,000
2003 Protective Clothing	-	200	-	-
2006 Cleaning	6	200	200	200
2008 Educational	200	200	300	300
2015 Other Supplies	3,040	4,000	3,383	4,000
2018 Computer Supplies	1,646	2,000	1,757	2,000
2093 Computer Equipment	-	-	-	3,000
Supplies Subtotal	<u>16,596</u>	<u>25,600</u>	<u>23,220</u>	<u>23,500</u>
Services & Charges:				
3001 Memberships & Subscriptions	519	675	665	825
3020 Training/Seminars	4,206	5,000	3,833	5,000
4001 Office Equipment	3,750	3,800	4,500	4,000
4002 Machinery/Tools/Equipment	2,009	2,000	3,100	-
4006 Heating and A/C Equipment	-	3,500	3,000	-
4011 Building Maintenance	1,440	2,500	2,900	500
4019 Rental of Equipment	233	300	300	300
4055 Computer Software	500	500	-	19,753
4060 Computer Lease Fees	8,470	9,420	9,420	8,862
4065 Computer Maintenance Fees	46,460	40,454	40,454	40,812
5007 Other Professional Services	2,879	4,000	5,279	6,000
5009 Judicial Services	108,140	110,000	100,000	110,000
6002 Printing/Reproduction	7,178	10,000	15,458	10,000
6005 Advertising	171	500	564	600
6008 Jury Fees/Court Costs	5,214	-	-	-
6010 Janitorial Services	3,520	4,000	5,100	14,000
7001 Electrical	19,406	18,500	16,000	23,000
7004 Water	2,600	2,750	5,949	6,000
Services & Charges Subtotal	<u>216,695</u>	<u>217,899</u>	<u>216,522</u>	<u>249,652</u>
Division Total	\$ 609,723	\$ 647,638	\$ 648,194	\$ 706,191



Administration Department

FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Purchase Orders Issued	820	575	550
RFPs	10	7	8
RFQ's	N/A	1	1
Sealed Bids	29	24	27

Administration Department
Fiscal Year 2009-10

Purchasing Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 204,940	\$ 200,915	\$ 203,146	\$ 221,100	10.05%
<i>Supplies</i>	5,495	2,547	2,076	2,958	16.14%
<i>Services & Charges</i>	35,004	30,476	33,639	30,789	1.03%
Division Total	\$ 245,439	\$ 233,938	\$ 238,861	\$ 254,847	8.94%

Scope of Services Summary

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

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

Personnel Position Roster

	Approved 2007-08	Approved 2008-09	Requested 2009-10
Purchasing Manager	1	1	1
Warehouse Coordinator	1	1	1
Buyer	1	1	1
Clerk (P/T)	1	1	1
Total	4	4	4

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

001-6065-515

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 146,407	\$ 149,166	\$ 149,147	\$ 162,212
1020 Overtime	2,720	500	1,776	500
1035 Longevity	2,100	1,480	1,480	1,624
1060 FICA	10,608	10,296	10,615	11,149
1065 Retirement	19,409	20,056	20,737	23,574
1067 Pars Retirement	112	142	116	218
1080 Insurance - Medical	23,379	19,070	19,070	21,618
1081 Insurance - Life	205	205	205	205
Personal Services Subtotal	<u>204,940</u>	<u>200,915</u>	<u>203,146</u>	<u>221,100</u>
Supplies:				
2001 Office Supplies	2,258	1,200	1,133	1,200
2002 Postage	95	200	90	100
2004 Gas and Oil	361	597	380	298
2008 Educational	-	100	53	60
2015 Other Supplies	987	450	420	500
2091 Office Furniture/Equipment	1,794	-	-	800
Supplies Subtotal	<u>5,495</u>	<u>2,547</u>	<u>2,076</u>	<u>2,958</u>
Services & Charges:				
3001 Memberships & Subscriptions	499	540	410	430
3020 Training/Seminars	4,519	6,500	6,000	5,500
4001 Office Equipment	3,257	4,044	3,808	3,884
4011 Building Maintenance	-	-	45	100
4020 Motor Pool Lease Fees	1,152	1,404	1,404	2,528
4030 VM: Fleet Maintenance	2,754	2,305	2,305	1,276
4055 Computer Software	-	400	-	-
4060 Computer Lease Fees	3,850	3,140	3,140	2,994
4065 Computer Maintenance Fees	15,839	11,670	11,670	13,604
5005 Personnel Services	3,710	-	4,182	-
6001 Uniforms	308	273	273	273
6020 Expired Inventory	(884)	200	402	200
Services & Charges Subtotal	<u>35,004</u>	<u>30,476</u>	<u>33,639</u>	<u>30,789</u>
Division Total	\$ 245,439	\$ 233,938	\$ 238,861	\$ 254,847



City Secretary Department

FY 09-10

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 2010 election, notify judges and order supplies by March 2010; 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
- Assist citizens with Bingo permits coordinated through Harris County
- 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

Objectives:

- 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
Fiscal Year 2009-10

City Secretary Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
Personal Services	\$ 282,840	\$ 301,382	\$ 287,867	\$ 325,416	7.97%
Supplies	2,615	3,700	3,500	4,150	12.16%
Services & Charges	86,281	105,178	93,178	75,784	-27.95%
Division Total	\$ 371,736	\$ 410,260	\$ 384,545	\$ 405,350	-1.20%

Scope of Services Summary

Maintain records of Council Regular, Special Called, Budget Retreats and Workshop Session Meetings, Fiscal Affairs Meetings, Drainage and Flood Committee 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 (City Secretary's Office and City Council webpage on city website) and marquee public information; 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 2007-08	Approved 2008-09	Requested 2009-10
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary III	1	1	1
Records Specialist	1	1	1
Total	4	4	4

City of La Porte, Texas
City Secretary
Detail of Expenditures

001-6067-510

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 203,545	\$ 220,000	\$ 206,812	\$ 235,023
1020 Overtime	3,149	6,000	6,000	6,000
1035 Longevity	1,232	1,428	1,428	1,620
1060 FICA	15,291	15,766	15,586	16,553
1065 Retirement	27,784	30,397	30,250	35,031
1080 Insurance - Medical	31,172	25,426	25,426	28,824
1081 Insurance - Life	365	365	365	365
1090 Other Benefits	302	2,000	2,000	2,000
Personal Services Subtotal	282,840	301,382	287,867	325,416
Supplies:				
2001 Office Supplies	1,008	1,500	1,500	1,200
2002 Postage	594	1,200	1,000	750
2015 Other Supplies	145	1,000	1,000	500
2091 Office Furniture	868	-	-	1,200
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	2,615	3,700	3,500	4,150
Services & Charges:				
3001 Memberships & Subscriptions	1,566	2,290	2,290	1,750
3020 Training/Seminars	6,375	6,500	6,500	6,000
4055 Computer Software	-	-	-	5,625
4060 Computer Lease Fees	21,353	21,129	21,129	3,564
4065 Computer Maintenance Fees	19,006	15,559	15,559	19,045
5005 Personnel Services	1,419	-	-	-
5007 Other Professional Services	489	1,500	1,500	1,500
6002 Printing/Reproduction	19,401	20,000	20,000	15,000
6003 Legal Notices	11,298	25,000	15,000	15,000
6004 Elections	4,716	12,000	10,000	7,500
7005 Misc Utilities	658	1,200	1,200	800
Services & Charges Subtotal	86,281	105,178	93,178	75,784
Division Total	\$ 371,736	\$ 410,260	\$ 384,545	\$ 405,350



Administration Department

FY 09-10

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 services as City's Municipal Court Prosecutor
- Provide legal support for the City's various boards and commissions

Administration Department
Fiscal Year 2009-10

Legal Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 7,793	\$ 13,895	\$ 12,714	\$ 14,412	3.72%
<i>Services & Charges</i>	153,995	170,414	160,284	166,521	-2.28%
Division Total	\$ 161,788	\$ 184,309	\$ 172,998	\$ 180,933	-1.83%

Scope of Services Summary

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

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

City of La Porte, Texas
Legal
Detail of Expenditures

001-6068-515

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1045 Medical Insurance Allowance	\$ -	\$ 7,538	\$ 6,357	\$ 7,206
1080 Insurance - Medical	7,793	6,357	6,357	7,206
Personal Services Subtotal	<u>7,793</u>	<u>13,895</u>	<u>12,714</u>	<u>14,412</u>
Services & Charges:				
3001 Memberships & Subscriptions	150	230	100	230
3020 Training/Seminars	-	1,200	1,200	1,200
4060 Computer Lease Fees	363	628	628	570
4065 Computer Maintenance Fees	1,056	1,556	1,556	2,721
5003 Legal	104,613	110,000	110,000	110,000
5004 Consulting	1,192	15,000	5,000	10,000
5007 Other Professional Services	6,060	6,800	6,800	6,800
5010 City Prosecutor	40,561	35,000	35,000	35,000
Services & Charges Subtotal	<u>153,995</u>	<u>170,414</u>	<u>160,284</u>	<u>166,521</u>
Division Total	\$ 161,788	\$ 184,309	\$ 172,998	\$ 180,933



Administration Department

FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

City Council Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 21,601	\$ 21,969	\$ 18,387	\$ 19,561	-10.96%
<i>Supplies</i>	9,377	16,950	12,350	16,700	-1.47%
<i>Services & Charges</i>	26,173	38,042	31,844	95,725	151.63%
Division Total	\$ 57,151	\$ 76,961	\$ 62,581	\$ 131,986	71.50%

Scope of Services Summary

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

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

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

001-6069-511

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 12,393	\$ 12,000	\$ 10,200	\$ 12,000
1042 Car Allowance	7,620	8,500	6,880	6,000
1060 FICA	1,588	1,469	1,307	1,561
Personal Services Subtotal	21,601	21,969	18,387	19,561
Supplies:				
2001 Office Supplies	1,013	1,600	2,000	2,000
2002 Postage	-	-	-	1,200
2015 Other Supplies	8,364	15,000	10,000	12,000
2018 Computer Supplies	-	350	350	500
2093 Computer Equipment	-	-	-	1,000
Supplies Subtotal	9,377	16,950	12,350	16,700
Services & Charges:				
3001 Memberships & Subscriptions	8,914	8,858	9,065	9,064
3020 Training/Seminars	13,981	25,000	20,000	20,000
4060 Computer Lease Fees	770	628	628	690
4065 Computer Maintenance Fees	2,112	1,556	1,556	2,721
5017 Annual Retreat Costs	396	2,000	595	750
9997 Special Programs	-	-	-	62,500
Services & Charges Subtotal	26,173	38,042	31,844	95,725
Division Total	\$ 57,151	\$ 76,961	\$ 62,581	\$ 131,986



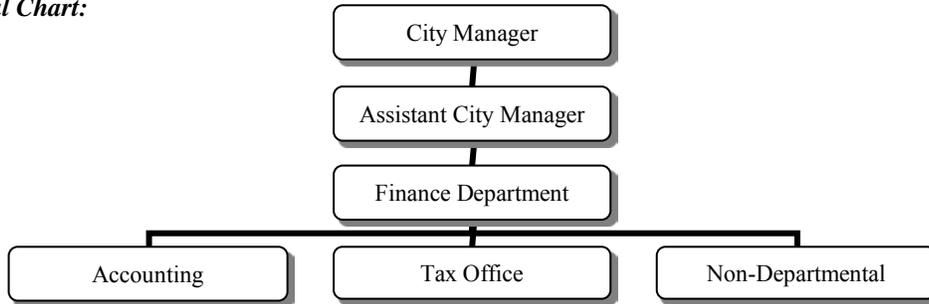
Finance Department

FY 09-10

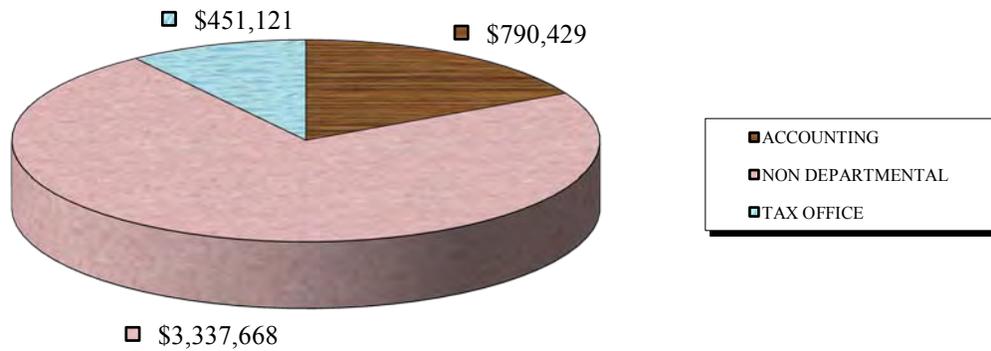
Mission Statement:

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.

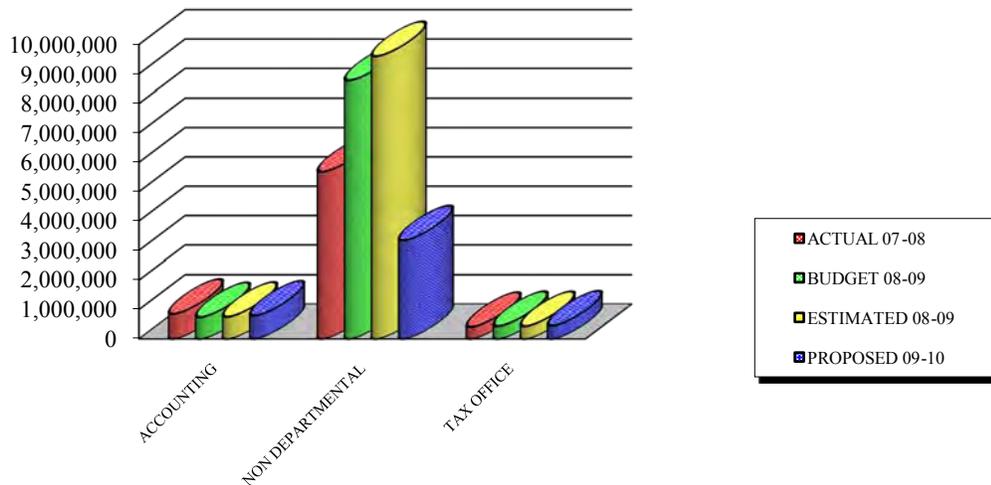
Organizational Chart:



Share of General Fund Budget: 14%



Four Year Comparison by Division:



Finance Department Fiscal Year 2009-10

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 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Accounting	\$ 850,004	\$ 736,813	\$ 749,576	\$ 790,429	7.28%
Non Departmental	5,674,590	8,777,916	10,324,894	3,337,668	-61.98%
Tax Office	402,449	433,991	429,841	451,121	3.95%
Department Total	\$ 6,927,043	\$ 9,948,720	\$ 11,504,311	\$ 4,579,218	-53.97%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 1,658,841	\$ 1,413,359	\$ 1,379,735	\$ 1,520,697	7.59%
Supplies	26,105	47,600	38,850	35,000	-26.47%
Services & Charges	5,242,097	8,470,314	9,185,726	3,023,521	-64.30%
Capital Outlay	-	17,447	900,000	-	-100.00%
Department Total	\$ 6,927,043	\$ 9,948,720	\$ 11,504,311	\$ 4,579,218	-53.97%

Finance Department FY 09-10

Accounting Division

Goals:

- To monitor the fiscal year budget, analyze and review budget proposals, and prepare budget for new fiscal year 2010
- 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 & Certification of Investment Policy
- 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 2009-10 annual budget by August 2009, and secure the GFOA Award for the annual budget
- To complete 9/30/09 Financial Report by January 2010 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 2007-08	Estimated 2008-09	Proposed 2009-10
Process Accounts Payable Checks	5,092	5,737	5,500
Average Daily Bank Balance (\$)	2,460,803	2,500,000	1,500,000
Average Interest Rate Earned vs. Short Term Rate (%)	0.79	0.21	0.15
Mowing Accounts Billed	529	372	400
Certificate of Achievement - 27 years Budget Award - 19 years			

Finance Department
Fiscal Year 2009-10

Accounting Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 612,870	\$ 572,018	\$ 579,422	\$ 616,771	7.82%
<i>Supplies</i>	14,951	19,550	16,409	16,800	-14.07%
<i>Services & Charges</i>	222,183	145,245	153,745	156,858	8.00%
Division Total	\$ 850,004	\$ 736,813	\$ 749,576	\$ 790,429	7.28%

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.

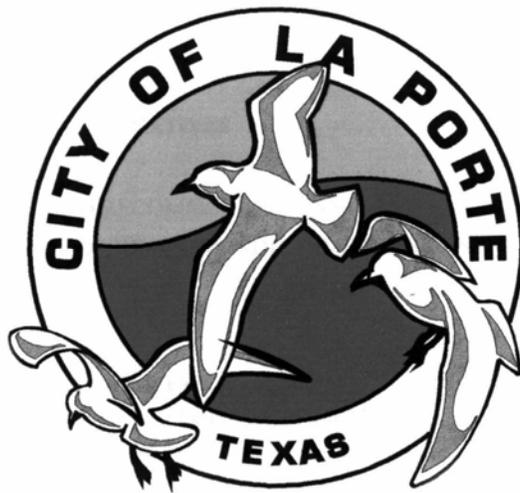
Personnel Position Roster

	Approved 2007-08	Approved 2008-09	Requested 2009-10
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	-	-
Total	9.5	8.5	8.5

City of La Porte, Texas
Accounting
Detail of Expenditures

001-6141-515

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 435,585	\$ 417,367	\$ 425,048	\$ 443,107
1020 Overtime	5,559	3,500	2,035	3,000
1030 Certification	-	-	-	900
1035 Longevity	3,446	4,108	3,902	4,056
1060 FICA	33,026	30,973	31,410	32,733
1065 Retirement	60,844	60,687	61,621	70,393
1080 Insurance - Medical	74,034	54,030	54,030	61,251
1081 Insurance - Life	376	353	376	331
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	612,870	572,018	579,422	616,771
Supplies:				
2001 Office Supplies	5,842	8,000	7,500	7,000
2002 Postage	3,464	6,200	4,000	4,000
2008 Educational	971	900	1,139	1,300
2015 Other Supplies	2,096	2,000	1,500	2,000
2018 Computer Supplies	2,100	2,000	2,000	2,000
2093 Computer Equipment	478	450	270	500
Supplies Subtotal	14,951	19,550	16,409	16,800
Services & Charges:				
3001 Memberships & Subscriptions	3,274	5,600	5,600	3,270
3020 Training/Seminars	12,036	11,000	11,000	10,605
3024 Tuition Reimbursement	6,494	7,200	7,200	7,200
4001 Office Equipment	4,445	4,700	5,200	4,700
4055 Computer Software	-	-	-	2,500
4060 Computer Lease Fees	11,550	8,792	8,792	8,292
4065 Computer Maintenance Fees	47,516	33,453	33,453	38,091
5001 Audit	47,880	60,000	70,000	70,000
5006 Fiscal Services	76,213	-	-	-
5007 Other Professional Services	6,805	7,000	6,500	7,200
6002 Printing/Reproduction	5,080	7,500	6,000	5,000
6005 Advertising	890	-	-	-
Services & Charges Subtotal	222,183	145,245	153,745	156,858
Division Total	\$ 850,004	\$ 736,813	\$ 749,576	\$ 790,429



Finance Department FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Tax Accounts Billed	35,068	37,745	39,905
Supplemental Rolls Processed	61	56	56
Correction Rolls Processed	94	68	192
Name Change Rolls	43	48	48
Homestead Exemptions	14,866	18,975	19,735
Over 65 & Disability Exemption	2,625	3,548	4,386
Disabled Veteran Exemption	228	291	344
Total Exemption Accounts	1,896	2,381	2,369
Agriculture Applications	184	446	348
Other Exemptions	23	355	534

Finance Department
Fiscal Year 2009-10

Tax Office Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 205,912	\$ 205,891	\$ 212,365	\$ 227,555	10.52%
<i>Supplies</i>	11,341	13,200	12,157	12,200	-7.58%
<i>Services & Charges</i>	185,196	214,900	205,319	211,366	-1.64%
Division Total	\$ 402,449	\$ 433,991	\$ 429,841	\$ 451,121	3.95%

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 2007-08	Approved 2008-09	Requested 2009-10
Tax Manager	1	1	1
Deputy Tax Collector	1	1	1
Tax Service Clerk	1	1	1
Receptionist	1	1	1
Total	4	4	4

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

001-6145-515

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 141,126	\$ 145,404	\$ 150,769	\$ 157,668
1020 Overtime	1,843	1,500	1,500	1,500
1035 Longevity	1,072	1,180	1,180	2,284
1060 FICA	10,909	11,106	11,446	12,049
1065 Retirement	19,676	21,161	21,930	25,116
1080 Insurance - Medical	31,172	25,426	25,426	28,824
1081 Insurance - Life	114	114	114	114
Personal Services Subtotal	<u>205,912</u>	<u>205,891</u>	<u>212,365</u>	<u>227,555</u>
Supplies:				
2001 Office Supplies	1,154	2,500	2,500	1,500
2002 Postage	8,099	9,000	8,755	9,500
2008 Educational	-	300	-	-
2015 Other Supplies	1,735	800	782	800
2093 Computer Equipment	353	600	120	400
Supplies Subtotal	<u>11,341</u>	<u>13,200</u>	<u>12,157</u>	<u>12,200</u>
Services & Charges:				
3001 Memberships & Subscriptions	280	1,090	565	690
3020 Training/Seminars	3,964	5,000	4,123	4,000
4001 Office Equipment	1,144	2,000	1,368	1,500
4055 Computer Software	298	375	298	375
4060 Computer Lease Fees	3,080	3,768	3,768	3,516
4065 Computer Maintenance Fees	12,671	12,448	12,448	16,325
5007 Other Professional Services	159,482	184,128	176,240	179,210
5012 Property Resale Maint	615	1,000	-	1,000
6002 Printing/Reproduction	3,662	3,891	5,309	4,000
6005 Advertising	-	1,200	1,200	750
Services & Charges Subtotal	<u>185,196</u>	<u>214,900</u>	<u>205,319</u>	<u>211,366</u>
Division Total	\$ 402,449	\$ 433,991	\$ 429,841	\$ 451,121

Finance Department
Fiscal Year 2009-10

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 840,059	\$ 635,450	\$ 587,948	\$ 676,371	6.44%
<i>Supplies</i>	(187)	14,850	10,284	6,000	-59.60%
<i>Services & Charges</i>	4,834,718	8,110,169	8,826,662	2,655,297	-67.26%
<i>Capital Outlay</i>	-	17,447	900,000	-	-100.00%
Division Total	<u>\$5,674,590</u>	<u>\$8,777,916</u>	<u>\$10,324,894</u>	<u>\$3,337,668</u>	-61.98%

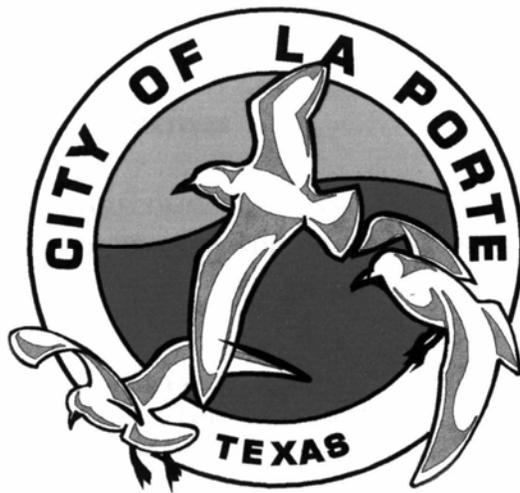
Scope of Services Summary

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

City of La Porte, Texas
Non Departmental
Detail of Expenditures

001-6146-515

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1012 Sick Buy Back	\$ 83,236	\$ 95,971	\$ 81,150	\$ 96,296
1055 Termination Pay (Sick/Vac)	282,948	150,000	150,000	150,000
1060 FICA	27,031	18,817	17,683	18,842
1065 Retirement	49,394	35,549	34,002	36,521
1067 Pars - Retirement	7	-	-	-
1080 Insurance - Medical	397,443	305,113	305,113	374,712
1095 Employee Reimbursement - Dell	-	30,000	-	-
Personal Services Subtotal	840,059	635,450	587,948	676,371
Supplies:				
2001 Office Supplies	-	100	-	-
2002 Postage	(6,211)	2,000	-	-
2015 Other Supplies	6,024	6,000	6,000	6,000
2091 Office Furniture/Equipment	-	6,750	4,284	-
Supplies Subtotal	(187)	14,850	10,284	6,000
Services & Charges:				
3001 Memberships & Subscriptions	552	566	577	2,135
4001 Office Equipment	14,967	-	-	-
4011 Building	11,812	18,350	45,247	5,000
4055 Computer Software	-	-	2,150	-
5004 Consulting	5,700	5,000	5,000	-
5006 Fiscal Services	563	60,000	51,500	60,000
5007 Other Professional Services	111,185	97,765	98,000	102,900
5013 Property Appraisal	3,500	6,000	9,000	3,500
6010 Janitorial	16,053	16,980	19,745	21,540
6091 Bad Debt Expense	69	100	100	100
7001 Electrical	422,989	566,000	483,717	497,955
7004 Water	2,771	2,500	2,457	2,500
9002 Admin Trans to Fund 002	46,024	-	16,205	-
9008 Admin Trans to Fund 008	3,914	-	-	-
9014 Admin Trans to Fund 014	688,764	508,924	508,924	416,876
9015 Admin Trans to Fund 015	3,465,589	6,060,311	6,788,911	675,000
9023 Admin Trans to Fund 023	5,674	-	25,000	-
9024 Admin Trans to Fund 024	17,043	-	2,456	-
9026 Admin Trans to Fund 026	1,587	-	-	-
9028 Admin Trans to Fund 028	14,085	-	-	-
9038 Admin Trans to Fund 038	1,877	-	-	-
9050 Contingency	-	300,000	300,000	250,000
9997 Special Programs	-	467,673	467,673	617,791
Services & Charges Subtotal	4,834,718	8,110,169	8,826,662	2,655,297
Capital Outlay:				
8001 Building Acquisitions	-	-	900,000	-
8023 Computer Equipment	-	17,447	-	-
Capital Outlay Subtotal	-	17,447	900,000	-
Division Total	\$ 5,674,590	\$ 8,777,916	\$ 10,324,894	\$ 3,337,668



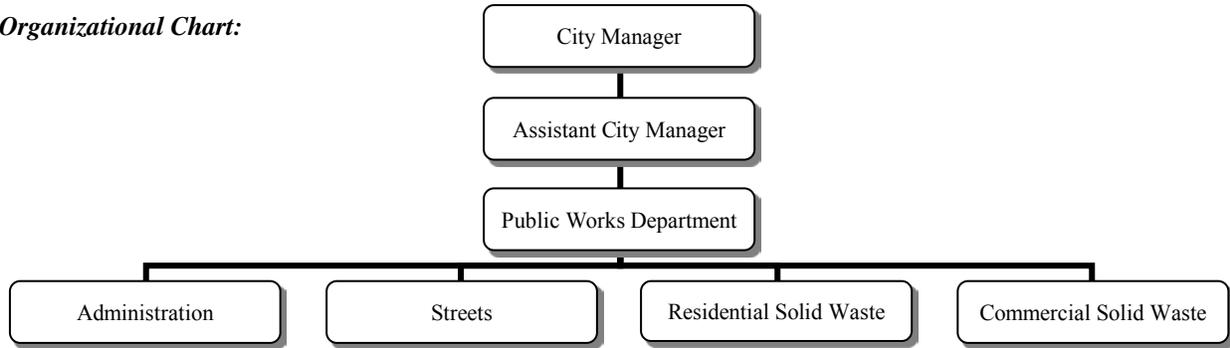
Public Works Department

FY 09-10

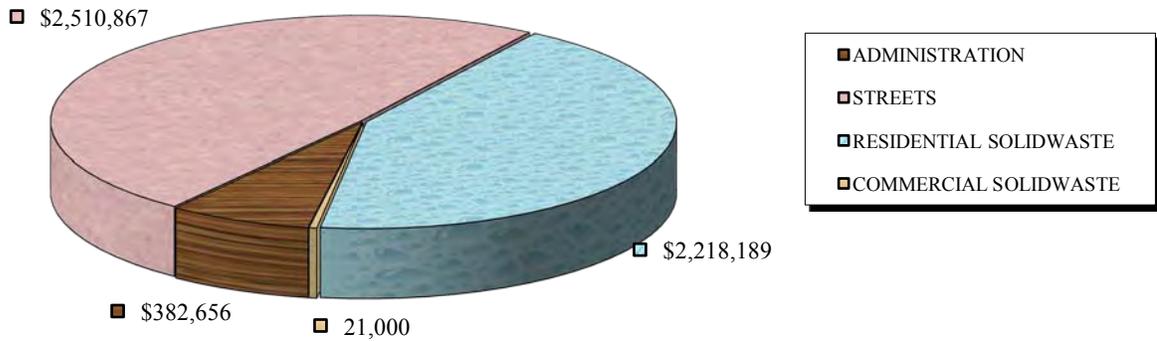
Mission Statement:

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

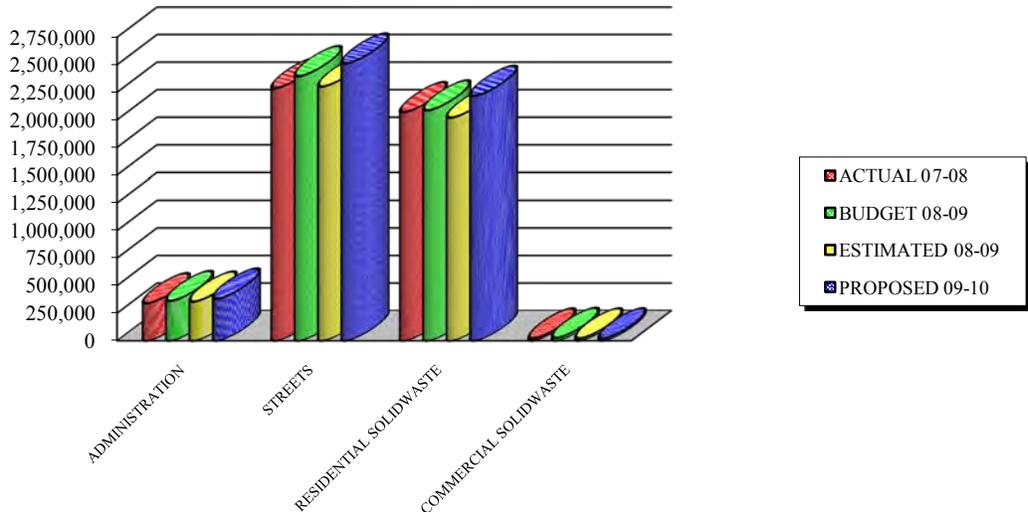
Organizational Chart:



Share of General Fund Budget: 16%



Four Year Comparison by Division:



Public Works Department Fiscal Year 2009-10

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 water and wastewater facilities, the management of assigned construction projects and the operation of surface water supply facilities by the La Porte Area Water Authority.

Department Summary by Division:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Administration	\$ 340,037	\$ 360,083	\$ 354,182	\$ 382,656	6.27%
Streets	2,287,548	2,395,844	2,301,836	2,510,867	4.80%
Residential Solidwaste	2,069,537	2,084,883	2,018,706	2,218,189	6.39%
Commercial Solidwaste	19,852	25,000	20,580	21,000	-16.00%
Department Total	\$ 4,716,974	\$ 4,865,810	\$ 4,695,304	\$ 5,132,712	5.49%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 2,668,034	\$ 2,760,024	\$ 2,695,815	\$ 2,895,053	4.89%
Supplies	422,012	418,788	379,633	418,006	-0.19%
Services & Charges	1,567,742	1,633,998	1,566,856	1,749,965	7.10%
Capital Outlay	59,186	53,000	53,000	69,688	31.49%
Department Total	\$ 4,716,974	\$ 4,865,810	\$ 4,695,304	\$ 5,132,712	5.49%

Public Works Department

FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Key indicators will be completion of the goals and objectives within the allotted time period.			

Public Works Department
Fiscal Year 2009-10

Public Works Administration Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 247,548	\$ 250,819	\$ 251,452	\$ 268,605	7.09%
<i>Supplies</i>	4,279	4,720	4,010	4,700	-0.42%
<i>Services & Charges</i>	88,210	104,544	98,720	109,351	4.60%
Division Total	\$ 340,037	\$ 360,083	\$ 354,182	\$ 382,656	6.27%

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 2007-08	Approved 2008-09	Requested 2009-10
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
Total	4.0	4.0	4.0

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

001-7070-530

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 176,451	\$ 179,069	\$ 180,528	\$ 188,826
1020 Overtime	(1,146)	100	50	-
1035 Longevity	1,050	2,236	1,214	2,348
1042 Car Allowance	2,571	2,550	2,550	2,550
1060 FICA	12,675	12,947	12,865	13,616
1065 Retirement	24,547	26,263	26,591	30,213
1080 Insurance - Medical	31,172	25,426	25,426	28,824
1081 Insurance - Life	228	228	228	228
1090 Other Benefits	-	2,000	2,000	2,000
Personal Services Subtotal	247,548	250,819	251,452	268,605
Supplies:				
2001 Office Supplies	1,650	1,600	1,400	1,400
2002 Postage	122	200	100	100
2004 Gas and Oil	1,708	1,620	1,300	1,400
2009 Medical	28	100	50	100
2015 Other Supplies	616	1,200	1,160	1,200
2091 Office Furniture/Equipment	155	-	-	-
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	4,279	4,720	4,010	4,700
Services & Charges:				
3001 Memberships & Subscriptions	134	224	235	235
3020 Training/Seminars	4,234	4,750	4,268	4,535
3024 Tuition Reimbursement	1,086	1,200	-	-
4001 Office Equipment	6,464	6,274	6,834	6,900
4006 Heating and A/C Equipment	536	800	225	800
4011 Building Maintenance	3,074	3,000	4,139	3,000
4020 Motor Pool Lease Fees	1,632	1,200	1,200	1,416
4030 VM: Fleet Maintenance	927	1,340	1,340	1,672
4060 Computer Lease Fees	4,620	3,768	3,768	3,660
4065 Computer Maintenance Fees	19,006	14,003	14,003	16,325
5007 Other Professional Services	-	17,105	17,008	17,008
6002 Printing & Reproduction	4	-	-	-
6010 Janitorial Services	5,205	5,580	8,400	8,400
6013 TCEQ Requirements	200	200	200	200
7001 Electrical	35,705	40,000	32,000	40,000
7004 Water	5,383	5,100	5,100	5,200
Services & Charges Subtotal	88,210	104,544	98,720	109,351
Division Total	\$ 340,037	\$ 360,083	\$ 354,182	\$ 382,656



Public Works Department FY 09-10

Streets Division

Goals:

- Chip approximately 17,000 linear feet of streets.
- Recycle approximately 10,000 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 2007-08	Estimated 2008-09	Proposed 2009-10
Linear feet of streets Chip Sealed	15,550	22,330	17,000
Linear feet of streets Recycled	4,337	10,050	10,000
Linear feet of ditches cleaned	68,317	62,500	65,000
Linear feet of streets Crack Sealed	110,632	70,000	75,000

Public Works Department
Fiscal Year 2009-10

Streets Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,440,235	\$1,463,822	\$1,391,782	\$1,536,208	4.95%
<i>Supplies</i>	153,305	171,948	150,700	165,720	-3.62%
<i>Services & Charges</i>	634,822	707,074	706,354	755,939	6.91%
<i>Capital Outlay</i>	59,186	53,000	53,000	53,000	0.00%
Division Total	\$2,287,548	\$2,395,844	\$2,301,836	\$2,510,867	4.80%

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 2007-08	Approved 2008-09	Requested 2009-10
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	1
Total	29	29	29

City of La Porte, Texas
Streets
Detail of Expenditures

001-7071-531

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 931,573	\$ 1,014,527	\$ 954,421	\$ 1,042,517
1020 Overtime	62,173	27,000	27,000	27,000
1030 Certification	1,118	1,040	1,040	1,248
1035 Longevity	15,232	15,628	13,756	15,068
1060 FICA	74,750	77,257	73,786	79,986
1065 Retirement	136,540	149,682	143,091	167,870
1067 Pars - Retirement	29	90	90	90
1080 Insurance - Medical	218,204	177,982	177,982	201,768
1081 Insurance - Life	616	616	616	661
Personal Services Subtotal	1,440,235	1,463,822	1,391,782	1,536,208
Supplies:				
2003 Protective Clothing	497	850	850	600
2004 Gas and Oil	103,346	104,148	91,500	97,000
2005 Minor Tools	558	1,000	750	800
2007 Chemical	19,108	30,000	20,000	23,000
2010 Traffic	24,441	30,000	34,000	34,000
2015 Other Supplies	1,730	1,400	1,400	1,400
2090 Machinery/Tools/Equipment	3,625	2,550	2,200	8,420
2093 Computer Equipment	-	2,000	-	500
Supplies Subtotal	153,305	171,948	150,700	165,720
Services & Charges:				
3001 Memberships & Subscriptions	160	350	350	350
3020 Training/Seminars	1,670	2,500	1,350	2,500
4002 Machinery/Tools/Equipment	4,154	4,000	4,000	4,100
4003 Radios and Base Stations	18	100	-	100
4004 Traffic Signal Maintenance	15,890	11,000	11,000	17,200
4015 Paving	162,603	225,000	227,220	225,000
4020 Motor Pool Lease Fees	177,157	194,743	194,743	226,778
4030 VM: Fleet Maintenance	237,860	234,445	234,445	238,047
4055 Computer Software	3,200	3,200	3,200	4,000
4060 Computer Lease Fees	2,310	1,884	1,884	2,376
4065 Computer Maintenance Fees	9,503	7,002	7,002	10,883
5002 Engineering	572	1,500	1,500	1,500
5007 Other Professional Services	902	800	1,010	1,100
6001 Uniforms	6,176	7,000	6,700	7,000
6002 Printing and Production	601	650	300	250
6005 Advertising	405	-	-	-
6009 Landfills Charges	510	2,000	750	2,000
7001 Electrical	8,283	8,300	8,300	9,960
7003 Telephone	2,848	2,600	2,600	2,795
Services & Charges Subtotal	634,822	707,074	706,354	755,939

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

001-7071-531

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
8021 Machinery/Tools/Equipment	10,923	-	-	-
8027 Traffic Control Devices	-	3,000	3,000	3,000
8029 Paving	48,263	50,000	50,000	50,000
Capital Outlay Subtotal	<u>59,186</u>	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>
Division Total	\$ 2,287,548	\$ 2,395,844	\$ 2,301,836	\$ 2,510,867

**Public Works Department
FY 09-10**

Residential Solidwaste Division

Goals:

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

Objectives:

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

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Cu. Yds. Garbage Collected	29,282	30,820	31,200
Cu. Yds. Trash Collected	48,136	64,745	50,000
Number of Citizens Receiving Compost	15,407	26,116	17,500

Public Works Department
Fiscal Year 2009-10

Residential Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 980,251	\$1,045,383	\$1,052,581	\$1,090,240	4.29%
<i>Supplies</i>	264,428	242,120	224,923	247,586	2.26%
<i>Services & Charges</i>	824,858	797,380	741,202	863,675	8.31%
<i>Capital Outlay</i>	-	-	-	16,688	-
Division Total	<u>\$2,069,537</u>	<u>\$2,084,883</u>	<u>\$2,018,706</u>	<u>\$2,218,189</u>	6.39%

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 2007-08	Approved 2008-09	Requested 2009-10
Equipment Services/Solidwaste Superinten	0.5	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	9.0	9.0	9.0
Total	<u>22.5</u>	<u>22.5</u>	<u>22.5</u>

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

001-7072-532

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 617,670	\$ 708,564	\$ 678,963	\$ 712,726
1020 Overtime	39,399	25,000	53,791	35,000
1030 Certification	419	416	413	416
1035 Longevity	7,300	7,340	7,240	7,832
1060 FICA	49,289	54,457	57,345	55,132
1065 Retirement	90,332	106,082	111,305	116,475
1080 Insurance - Medical	175,343	143,022	143,022	162,135
1081 Insurance - Life	499	502	502	524
Personal Services Subtotal	980,251	1,045,383	1,052,581	1,090,240
Supplies:				
2001 Office Supplies	189	150	150	200
2002 Postage	24	-	-	-
2003 Protective Clothing	709	700	700	700
2004 Gas and Oil	147,487	125,580	125,000	132,156
2005 Minor Tools	162	150	150	150
2015 Other Supplies	109,659	113,940	96,824	111,280
2050 Safety Supplies	59	100	100	100
2090 Machinery/Tools/Equipment	6,139	1,500	1,999	2,500
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	264,428	242,120	224,923	247,586
Services & Charges:				
3001 Memberships & Subscriptions	189	189	191	200
3020 Training/Seminars	933	1,000	910	1,000
4002 Machinery/Tools/Equipment	233	250	165	250
4003 Radios and Base Stations	-	100	100	100
4020 Motor Pool Lease Fees	132,612	152,821	152,821	173,597
4030 VM: Fleet Maintenance	236,341	260,250	260,250	291,393
4060 Computer Lease Fees	1,540	1,256	1,256	1,164
4065 Computer Maintenance Fees	6,335	4,668	4,668	5,442
5005 Personnel Services	48,245	22,683	22,683	24,500
6001 Uniforms	5,151	5,500	5,750	5,800
6002 Printing/Reproduction	2,185	1,600	2,550	2,000
6009 Landfill Charges	387,862	343,763	286,558	354,929
7003 Telephone	3,232	3,300	3,300	3,300
Services & Charges Subtotal	824,858	797,380	741,202	863,675
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	16,688
Capital Outlay Subtotal	-	-	-	16,688
Division Total	\$ 2,069,537	\$ 2,084,883	\$ 2,018,706	\$ 2,218,189

Public Works Department
Fiscal Year 2009-10

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	\$ 19,852	\$ 25,000	\$ 20,580	\$ 21,000	-16.00%
Division Total	\$ 19,852	\$ 25,000	\$ 20,580	\$ 21,000	-16.00%

Scope of Services Summary

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

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

001-7073-532

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges:				
5007 Other Professional Services	\$ 19,852	\$ 25,000	\$ 20,580	\$ 21,000
Services & Charges Subtotal	19,852	25,000	20,580	21,000
 Division Total	 \$ 19,852	 \$ 25,000	 \$ 20,580	 \$ 21,000



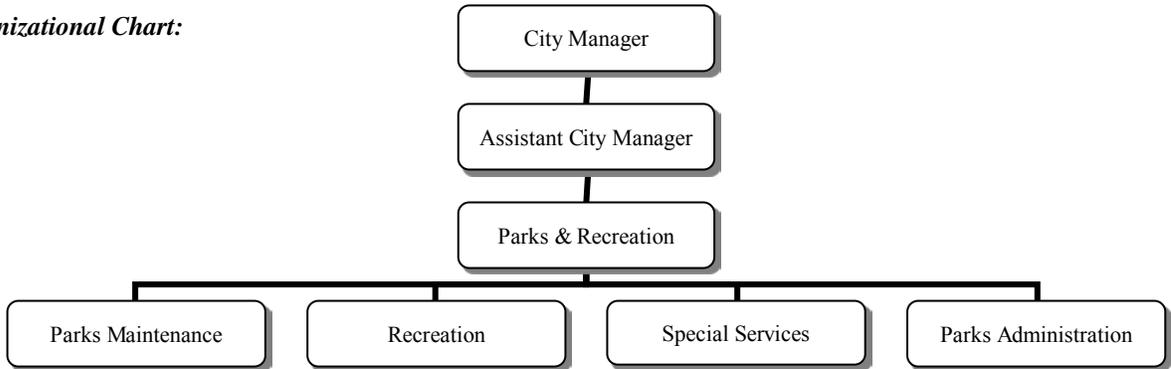
Parks & Recreation Department

FY 09-10

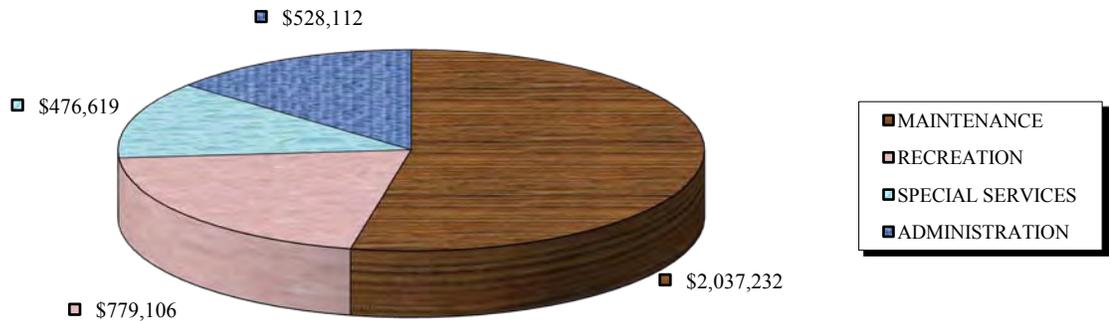
Mission Statement:

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

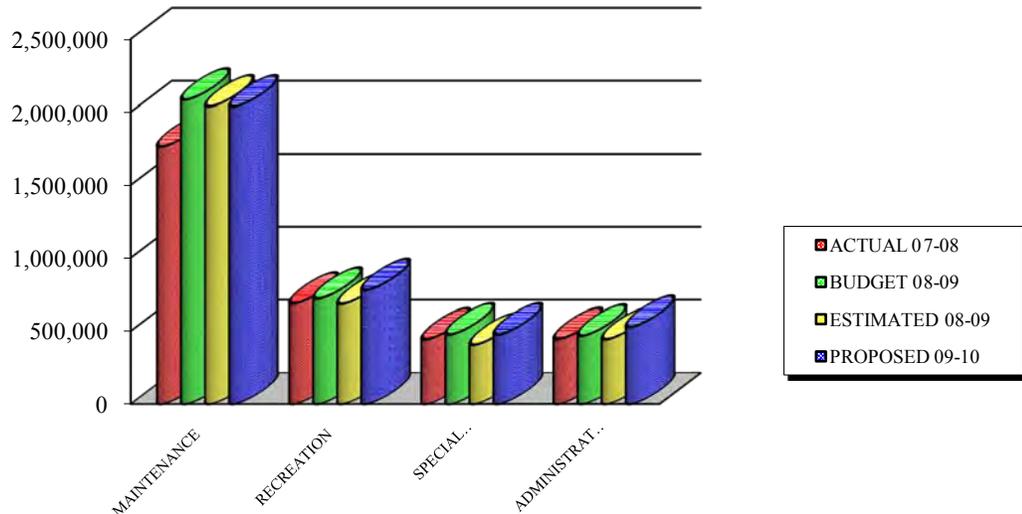
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Parks and Recreation Department Fiscal Year 2009-10

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 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Parks Maintenance	\$ 1,764,270	\$ 2,084,233	\$ 2,037,898	\$ 2,037,232	-2.26%
Recreation	686,131	719,794	684,546	779,106	8.24%
Special Services	443,013	476,484	405,946	476,619	0.03%
Parks Administration	445,530	468,142	433,866	528,112	12.81%
Department Total	\$ 3,338,944	\$ 3,748,653	\$ 3,562,256	\$ 3,821,069	1.93%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 2,185,538	\$ 2,351,963	\$ 2,212,573	\$ 2,536,502	7.85%
Supplies	194,549	211,282	192,979	204,828	-3.05%
Services & Charges	951,857	1,005,388	991,322	1,079,739	7.40%
Capital Outlay	7,000	180,020	165,382	-	-100.00%
Department Total	\$ 3,338,944	\$ 3,748,653	\$ 3,562,256	\$ 3,821,069	1.93%

Parks & Recreation Department

FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 941,569	\$1,051,139	\$1,042,195	\$1,159,397	10.30%
<i>Supplies</i>	121,375	118,504	113,066	106,750	-9.92%
<i>Services & Charges</i>	694,326	734,570	717,255	771,085	4.97%
<i>Capital Outlay</i>	7,000	180,020	165,382	-	-100.00%
Division Total	<u>\$1,764,270</u>	<u>\$2,084,233</u>	<u>\$2,037,898</u>	<u>\$2,037,232</u>	-2.26%

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 2007-08	Approved 2008-09	Requested 2009-10
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Supervisor	2	2	2
Building Maintenance Supervisor	1	1	1
Pool Maintenance Technician	-	1	1
Building Maintenance Technician II	-	1	1
Building Maintenance Technician I	3	1	1
Senior Parks Maintenance Worker	2	2	2
Parks Maintenance Worker II	6	6	6
Parks Maintenance Worker I	9	9	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	<u>27</u>	<u>27</u>	<u>27</u>

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

001-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 571,140	\$ 714,220	\$ 703,717	\$ 776,489
1020 Overtime	39,880	12,500	14,561	12,500
1035 Longevity	5,504	6,336	5,812	7,104
1060 FICA	46,107	54,497	54,272	59,126
1065 Retirement	83,576	104,086	104,418	123,340
1067 Pars - Retirement	35	85	-	95
1080 Insurance - Medical	194,825	158,913	158,913	180,150
1081 Insurance - Life	502	502	502	593
Personal Services Subtotal	941,569	1,051,139	1,042,195	1,159,397
Supplies:				
2003 Protective Clothing	844	1,000	550	900
2004 Gas and Oil	36,968	38,154	33,864	35,000
2005 Minor Tools	2,175	2,000	2,300	2,000
2006 Cleaning	9,740	9,000	8,925	9,000
2007 Chemical	30,523	45,000	38,000	40,000
2015 Other Supplies	15,617	13,000	14,000	14,000
2090 Machinery/Tools/Equipment	25,508	10,350	15,427	5,850
Supplies Subtotal	121,375	118,504	113,066	106,750
Services & Charges:				
3001 Memberships & Subscriptions	80	555	555	155
3020 Training/Seminars	1,115	1,444	976	2,180
4002 Machinery/Tools/Equipment	8,872	7,500	8,800	7,500
4006 Heating and A/C Equipment	6,020	9,000	7,500	8,300
4008 Pumps/Motors	9,903	9,000	7,025	8,000
4010 Recreation/Education Equip	12,892	12,220	24,500	14,500
4011 Building Maintenance	22,756	25,000	26,500	24,000
4012 Water Line Maintenance	2,378	3,000	3,750	3,000
4018 Park Grounds	39,969	50,000	45,275	50,000
4019 Rental of Equipment	980	1,000	900	1,000
4020 Motor Pool Lease Fees	36,629	33,431	33,431	29,992
4030 VM: Fleet Maintenance	58,332	61,472	61,472	72,763
4060 Computer Lease Fees	2,310	1,884	1,884	1,782
4065 Computer Maintenance Fees	8,447	6,224	6,224	8,162
5007 Other Professional Services	1,140	1,900	1,940	1,900
6001 Uniforms	6,149	8,000	8,640	8,500
6010 Janitorial Services	21,752	25,140	34,543	36,940

Continued

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

001-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
6014 Library Costs	63,883	70,000	64,820	65,000
7001 Electrical	274,043	310,000	280,000	322,611
7002 Natural Gas	27,739	25,000	24,800	30,000
7003 Telephone	2,900	2,800	2,660	2,800
7004 Water	86,037	70,000	71,060	72,000
Services & Charges Subtotal	694,326	734,570	717,255	771,085
Capital Outlay:				
8002 Building Improvements	7,000	5,500	5,500	-
8021 Machinery/Tools & Equipment	-	45,000	42,010	-
8032 Land Improvements	-	30,620	26,724	-
8050 Motor Vehicles	-	98,900	91,148	-
Capital Outlay Subtotal	7,000	180,020	165,382	-
Division Total	\$ 1,764,270	\$ 2,084,233	\$ 2,037,898	\$ 2,037,232

Parks & Recreation Department FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

Recreation Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 481,585	\$ 492,253	\$ 458,323	\$ 520,696	5.78%
<i>Supplies</i>	39,029	52,504	43,699	63,541	21.02%
<i>Services & Charges</i>	165,517	175,037	182,524	194,869	11.33%
Division Total	\$ 686,131	\$ 719,794	\$ 684,546	\$ 779,106	8.24%

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 2007-08	Approved 2008-09	Requested 2009-10
Recreation Superintendent	1	1	1
Recreation Programs Coordinator	1	1	1
Aquatics & Special Events Cord	1	1	1
Recreation Center Specialist	3	3	3
Fitness Center Specialist	2	2	2
Fitness Center Specialist (PT)	2	2	2
Recreation Assistants (Summer)	15	15	15
Total	25	25	25

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

001-8081-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 283,198	\$ 306,099	\$ 275,242	\$ 309,800
1011 Seasonal Earnings	65,026	70,225	70,225	75,487
1020 Overtime	14,589	3,500	5,035	3,500
1035 Longevity	2,108	2,452	2,452	2,704
1060 FICA	22,464	22,764	20,585	23,726
1065 Retirement	38,328	41,261	39,000	46,345
1067 Pars Retirement	1,093	1,228	1,060	1,235
1080 Insurance - Medical	54,551	44,496	44,496	57,648
1081 Insurance - Life	228	228	228	251
Personal Services Subtotal	481,585	492,253	458,323	520,696
Supplies:				
2002 Postage	597	750	600	750
2003 Protective Clothing	446	600	500	600
2004 Gas and Oil	2,842	2,519	2,519	2,581
2006 Cleaning	1,003	850	810	850
2009 Medical	104	400	315	200
2015 Other Supplies	9,274	11,500	6,000	10,000
2031 Athletic Supplies	2,949	3,000	2,955	3,000
2032 Aquatic Supplies	7,452	5,000	7,500	7,500
2090 Machinery/Tools/Equipment	14,362	27,885	22,500	38,060
Supplies Subtotal	39,029	52,504	43,699	63,541
Services & Charges:				
3001 Memberships & Subscriptions	395	430	430	380
3020 Training/Seminars	7,205	7,200	7,200	6,933
4010 Recreation/Education Equip	2,581	3,000	3,000	3,000
4020 Motor Pool Lease Fees	1,548	852	852	1,632
4030 VM: Fleet Maintenance	2,394	2,358	2,358	2,778
4060 Computer Lease Fees	3,850	3,140	3,140	2,898
4065 Computer Maintenance Fees	14,783	10,892	10,892	13,604
5007 Other Professional Services	126,079	128,465	140,625	144,844
6002 Printing/Reproduction	-	500	460	500
6005 Advertising	500	500	489	500
6041 Special Events	5,104	16,700	12,000	16,700
7003 Telephone	1,078	1,000	1,078	1,100
Services & Charges Subtotal	165,517	175,037	182,524	194,869
Division Total	\$ 686,131	\$ 719,794	\$ 684,546	\$ 779,106



Parks & Recreation Department

FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

Special Services Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 357,967	\$ 384,000	\$ 313,629	\$ 378,486	-1.44%
<i>Supplies</i>	26,501	29,889	27,456	25,237	-15.56%
<i>Services & Charges</i>	58,545	62,595	64,861	72,896	16.46%
Division Total	\$ 443,013	\$ 476,484	\$ 405,946	\$ 476,619	0.03%

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 2007-08	Approved 2008-09	Requested 2009-10
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
Total	10	10	10

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

001-8082-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 247,510	\$ 277,973	\$ 218,564	\$ 267,139
1020 Overtime	3,965	1,300	1,300	1,300
1035 Longevity	2,204	2,276	2,096	1,388
1060 FICA	17,681	19,899	16,036	18,823
1065 Retirement	31,483	37,588	30,771	38,879
1067 Pars - Retirement	345	240	138	287
1080 Insurance - Medical	54,551	44,496	44,496	50,442
1081 Insurance - Life	228	228	228	228
Personal Services Subtotal	357,967	384,000	313,629	378,486
Supplies:				
2003 Protective Clothing	471	435	435	435
2004 Gas and Oil	8,516	8,954	7,000	7,742
2009 Medical	110	250	210	250
2015 Other Supplies	8,268	8,000	7,825	8,000
2018 Computer Supplies	316	300	310	360
2036 Special Olympics	7,050	7,000	6,798	8,000
2090 Machinery/Tools/Equipment	1,770	-	-	450
2091 Office Furniture/Equipment	-	4,950	4,878	-
Supplies Subtotal	26,501	29,889	27,456	25,237
Services & Charges:				
3001 Memberships & Subscriptions	411	384	384	390
3020 Training/Seminars	2,203	1,690	2,368	1,880
4001 Office Equipment	903	1,200	1,735	1,300
4002 Machinery/Tools/Equipment	441	450	300	450
4003 Radios and Base Stations	-	250	250	250
4010 Recreation/Education Equip	193	200	200	200
4020 Motor Pool Lease Fees	15,684	20,299	20,299	23,532
4030 VM: Fleet Maintenance	10,966	12,836	12,836	14,003
4055 Computer - Software	-	100	80	100
4060 Computer Lease Fees	3,850	3,140	3,140	3,162
4065 Computer Maintenance Fees	12,671	9,336	9,336	13,604
5007 Other Professional Services	1,675	2,500	2,350	2,000
6001 Uniforms	1,159	1,250	1,221	1,250
6002 Printing/Reproduction	-	100	75	100

Continued

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

001-8082-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
6005 Advertising	662	600	425	600
6010 Janitorial Services	6,655	7,260	9,075	9,075
7003 Telephone	1,072	1,000	787	1,000
Services & Charges Subtotal	<u>58,545</u>	<u>62,595</u>	<u>64,861</u>	<u>72,896</u>
 Division Total	 \$ 443,013	 \$ 476,484	 \$ 405,946	 \$ 476,619

Parks & Recreation Department FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

Parks Administration Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 404,417	\$ 424,571	\$ 398,426	\$ 477,923	12.57%
<i>Supplies</i>	7,644	10,385	8,758	9,300	-10.45%
<i>Services & Charges</i>	33,469	33,186	26,682	40,889	23.21%
Division Total	\$ 445,530	\$ 468,142	\$ 433,866	\$ 528,112	12.81%

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 2007-08	Approved 2008-09	Requested 2009-10
Director of Parks & Recreation	1.0	1.0	1
Operations Manager	1.0	1.0	1
Secretary III	1.0	1.0	1
Customer Service Assistant	2.3	2.3	3
Groundskeeper (PT)	2.0	2.0	2
Rec Center Rental Caretaker (PT)	2.0	2.0	2
Total	9.3	9.3	10

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

001-8089-550

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 295,286	\$ 316,863	\$ 290,490	\$ 349,846
1020 Overtime	5,175	2,800	2,800	2,800
1035 Longevity	2,760	2,988	2,970	3,144
1042 Car Allowance	149	5,100	5,270	5,100
1060 FICA	21,039	21,014	20,743	23,097
1065 Retirement	37,852	40,227	40,866	48,779
1067 Pars - Retirement	329	615	323	625
1080 Insurance - Medical	41,303	33,690	33,690	43,236
1081 Insurance - Life	274	274	274	296
1090 Other Benefits	250	1,000	1,000	1,000
Personal Services Subtotal	404,417	424,571	398,426	477,923
Supplies:				
2001 Office Supplies	2,263	2,325	2,650	2,650
2002 Postage	2,293	2,850	580	2,850
2003 Protective Clothing	519	660	625	600
2015 Other Supplies	1,532	3,000	2,850	2,000
2018 Computer Supplies	1,037	1,550	1,625	1,200
2090 Machinery/Tools/Equipment	-	-	428	-
Supplies Subtotal	7,644	10,385	8,758	9,300
Services & Charges:				
3001 Memberships & Subscriptions	1,071	444	444	417
3020 Training/Seminars	4,546	2,948	2,000	3,250
4001 Office Equipment	5,874	6,000	6,000	6,000
4019 Rental of Equipment	144	100	100	100
4050 Computer Hardware	-	300	164	-
4055 Computer - Software	-	1,057	1,057	3,345
4060 Computer Lease Fees	3,080	2,512	2,512	3,114
4065 Computer Maintenance Fees	12,671	9,336	9,336	13,604
5007 Other Professional Services	480	520	480	520
6002 Printing/Reproduction	5,285	5,300	300	5,300
6005 Advertising	-	560	180	250
6041 Special Events	-	2,500	2,500	2,500
7003 Telephone	318	600	600	1,480
7005 Misc Utilities	-	1,009	1,009	1,009
Services & Charges Subtotal	33,469	33,186	26,682	40,889
Division Total	\$ 445,530	\$ 468,142	\$ 433,866	\$ 528,112



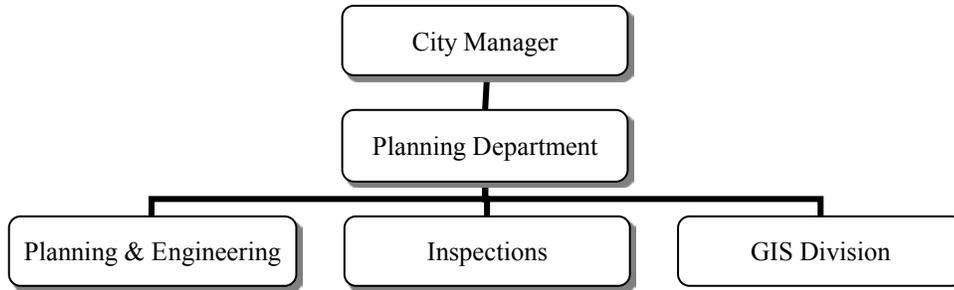
Planning Department

FY 09-10

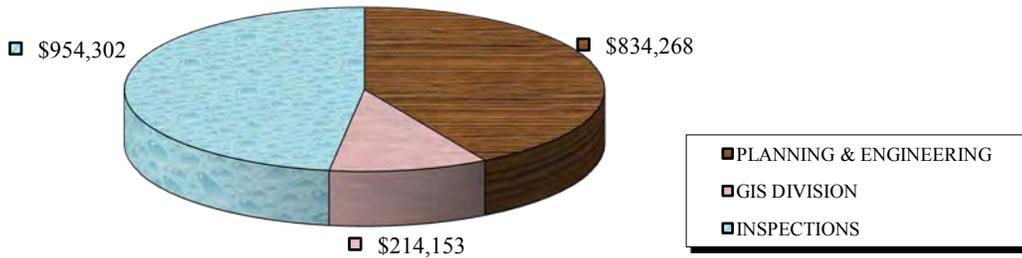
Mission Statement:

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

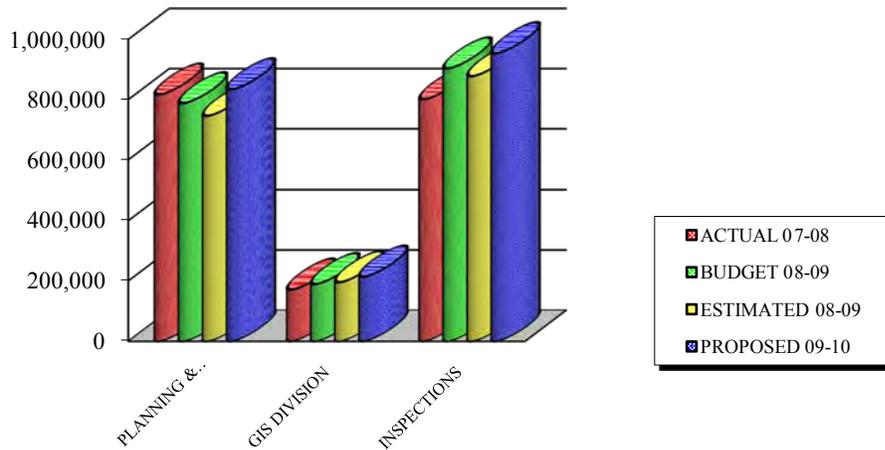
Organizational Chart:



Share of General Fund Budget: 6%



Four Year Comparison by Division:



Planning Department Fiscal Year 2009-10

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 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Planning & Engineering	\$ 816,591	\$ 787,843	\$ 746,054	\$ 834,268	5.89%
GIS Division	171,274	189,627	195,620	214,153	12.93%
Inspection Services	801,023	903,586	877,688	954,302	5.61%
Department Total	\$ 1,788,888	\$ 1,881,056	\$ 1,819,362	\$ 2,002,723	6.47%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 1,399,969	\$ 1,466,387	\$ 1,434,930	\$ 1,582,166	7.90%
Supplies	36,366	47,461	51,475	56,228	18.47%
Services & Charges	287,653	367,208	332,957	364,329	-0.78%
Capital Outlay	64,900	-	-	-	-
Department Total	\$ 1,788,888	\$ 1,881,056	\$ 1,819,362	\$ 2,002,723	6.47%

Planning Department FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Update Development Ordinance	1	-	1
Periodic Update to Zoning Ordinance	8	6	9
Periodic Update to Comprehensive Plan	-	-	1
Drainage Studies	3	11	5
Prepare Capital Improvement Plans	12	15	10
Provide Information to Public	3,565	3,750	3,500
Design Land Use Map/Computer	1	-	1
Design, Review, and Update Dept. Literature	1	1	1
Update Utility Maps	35	35	35

Planning Department
Fiscal Year 2009-10

Planning & Engineering Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 648,616	\$ 696,953	\$ 664,601	\$ 740,147	6.20%
<i>Supplies</i>	11,784	17,475	15,296	14,200	-18.74%
<i>Services & Charges</i>	91,291	73,415	66,157	79,921	8.86%
<i>Capital Outlay</i>	64,900	-	-	-	-
Division Total	\$ 816,591	\$ 787,843	\$ 746,054	\$ 834,268	5.89%

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 2007-08	Approved 2008-09	Requested 2009-10
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Engineering Specialist	1	1	1
Engineering Technician	2	2	2
Office Coordinator	1	1	1
Planning Assistant	1	1	1
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
Total	10	10	10

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

001-9090-519

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 461,741	\$ 510,114	\$ 481,681	\$ 530,265
1020 Overtime	962	1,000	1,000	1,000
1035 Longevity	4,440	4,576	4,436	5,332
1042 Car Allowance	3,865	5,100	5,100	5,100
1060 FICA	35,211	38,339	36,738	40,321
1065 Retirement	64,079	73,871	70,693	84,636
1080 Insurance - Medical	77,930	63,565	63,565	72,060
1081 Insurance - Life	388	388	388	433
1090 Other Benefits	-	-	1,000	1,000
Personal Services Subtotal	648,616	696,953	664,601	740,147
Supplies:				
2001 Office Supplies	3,155	3,000	3,000	3,000
2002 Postage	546	1,000	788	1,000
2003 Protective Clothing	-	100	100	-
2004 Gas and Oil	3,800	3,075	2,208	3,000
2005 Minor Tools	83	250	-	100
2008 Educational	166	550	300	250
2015 Other Supplies	1,834	2,500	3,100	2,750
2018 Computer Supplies	2,200	3,000	3,000	3,000
2091 Office Furniture/Equipment	-	100	100	-
2093 Computer Equipment	-	3,900	2,700	1,100
Supplies Subtotal	11,784	17,475	15,296	14,200
Services & Charges:				
3001 Memberships & Subscriptions	481	1,935	1,935	2,080
3020 Training/Seminars	1,979	5,550	4,000	4,000
3021 Special Commissions	5,209	4,580	4,580	4,580
4001 Office Equipment	1,802	1,690	1,690	1,785
4002 Machinery/Tools/Equipment	105	750	995	1,250
4020 Motor Pool Lease Fees	1,308	1,058	1,058	2,004
4030 VM: Fleet Maintenance	7,826	7,289	7,289	7,483
4050 Computer Hardware	-	-	-	500
4055 Computer Software	-	600	186	4,582
4060 Computer Lease Fees	14,357	12,530	12,530	6,558
4065 Computer Maintenance Fees	30,621	21,783	21,783	32,649
5005 Personnel Services	15,316	-	-	-
5007 Other Professional Services	5,100	5,000	2,200	4,250
5015 Construction Inspection	2,505	3,000	1,500	2,500
6001 Uniforms	480	400	400	350

Continued

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

001-9090-519

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
6002 Printing/Reproduction	3,664	6,000	5,136	4,500
6005 Advertising	538	750	375	600
6006 Miscellaneous	-	500	500	250
Services & Charges Subtotal	<u>91,291</u>	<u>73,415</u>	<u>66,157</u>	<u>79,921</u>
Capital Outlay:				
8040 Drainage Improvements	<u>64,900</u>	-	-	-
Capital Outlay Subtotal	<u>64,900</u>	-	-	-
Division Total	\$ 816,591	\$ 787,843	\$ 746,054	\$ 834,268

Planning Department FY 09-10

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 and ArcReader software
- 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 2007-08	Estimated 2008-09	Proposed 2009-10
Maintain & Update GIS Data on City's Website	1	2	2
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	4	2

Planning Department
Fiscal Year 2009-10

GIS Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 139,270	\$ 136,723	\$ 140,216	\$ 145,314	6.28%
<i>Supplies</i>	2,099	2,800	2,646	19,150	583.93%
<i>Services & Charges</i>	29,905	50,104	52,758	49,689	-0.83%
Division Total	\$ 171,274	\$ 189,627	\$ 195,620	\$ 214,153	12.93%

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 2007-08	Approved 2008-09	Requested 2009-10
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

City of La Porte, Texas
GIS Division
Detail of Expenditures

001-9091-519

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 100,717	\$ 100,115	\$ 103,019	\$ 104,582
1020 Overtime	66	250	250	250
1035 Longevity	1,324	1,420	1,420	1,516
1060 FICA	7,675	7,615	7,800	7,944
1065 Retirement	13,834	14,542	14,946	16,542
1080 Insurance - Medical	15,586	12,713	12,713	14,412
1081 Insurance - Life	68	68	68	68
Personal Services Subtotal	139,270	136,723	140,216	145,314
Supplies:				
2001 Office Supplies	674	750	750	750
2002 Postage	8	100	50	100
2008 Educational	74	100	50	100
2015 Other Supplies	719	250	250	250
2018 Computer Supplies	624	1,000	1,000	800
2093 Computer Equipment	-	600	546	17,150
Supplies Subtotal	2,099	2,800	2,646	19,150
Services & Charges:				
3001 Memberships & Subscriptions	-	1,000	1,000	1,000
3020 Training/Seminars	230	3,500	3,500	1,260
4001 Office Equipment	1,775	1,690	1,690	1,785
4050 Computer Hardware	-	-	-	500
4055 Computer Software	-	2,500	2,040	9,753
4060 Computer Lease Fees	8,967	8,134	8,134	1,758
4065 Computer Maintenance Fees	11,615	7,780	7,780	10,883
5007 Other Professional Services	6,803	25,000	28,342	22,500
5015 Construction Inspection	17	-	-	-
6001 Uniform/Towel Cleaning	498	-	22	-
6002 Printing/Reproduction	-	500	250	250
Services & Charges Subtotal	29,905	50,104	52,758	49,689
Division Total	\$ 171,274	\$ 189,627	\$ 195,620	\$ 214,153



Planning Department FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Average Number of Construction Inspection Performed Annually	4,710	4,800	4,700
Average Number of Plan Reviews Performed Annually	1,169	1,114	1,000
Average Number of Code Enforcement Cases Processed Annually*	2,261	3,046	2,750
Actual Number of Substandard Structures Demolished Annually (includes owner initiated)	42	48	35

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

Planning Department
Fiscal Year 2009-10

Inspection Services Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 612,083	\$ 632,711	\$ 630,113	\$ 696,705	10.11%
<i>Supplies</i>	22,483	27,186	33,533	22,878	-15.85%
<i>Services & Charges</i>	166,457	243,689	214,042	234,719	-3.68%
Division Total	\$ 801,023	\$ 903,586	\$ 877,688	\$ 954,302	5.61%

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 2007-08	Approved 2008-09	Requested 2009-10
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
Total	11	11	11

City of La Porte, Texas
Inspection Services
Detail of Expenditures

001-9092-524

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 422,797	\$ 456,279	\$ 447,141	\$ 486,121
1020 Overtime	8,707	500	5,877	500
1030 Certification	1,590	1,040	1,950	12,080
1035 Longevity	3,010	2,724	2,724	3,120
1060 FICA	32,916	34,595	34,449	37,094
1065 Retirement	56,930	66,241	66,640	77,114
1080 Insurance - Medical	85,723	69,922	69,922	79,266
1081 Insurance - Life	410	410	410	410
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	612,083	632,711	630,113	696,705
Supplies:				
2001 Office Supplies	3,839	4,000	5,654	4,000
2002 Postage	6,054	6,675	10,275	8,708
2004 Gas and Oil	7,687	7,404	7,404	6,500
2005 Minor Tools	745	800	750	800
2008 Educational	1,119	5,457	5,457	-
2015 Other Supplies	832	750	723	750
2018 Computer Supplies	2,088	1,500	2,550	2,000
2091 Office Furniture/Equipment	-	-	600	-
2093 Computer Equipment	119	600	120	120
Supplies Subtotal	22,483	27,186	33,533	22,878
Services & Charges:				
3001 Memberships & Subscriptions	878	1,103	983	1,214
3020 Training/Seminars	3,561	6,500	5,328	6,500
4001 Office Equipment	1,878	2,170	1,200	2,060
4020 Motor Pool Lease Fees	1,780	4,025	4,025	2,945
4030 VM: Fleet Maintenance	9,010	10,022	10,022	9,156
4050 Computer Hardware	-	-	-	3,500
4055 Computer Software	-	-	-	600
4060 Computer Lease Fees	7,700	6,280	6,280	6,036
4065 Computer Maintenance Fees	31,677	23,339	23,339	27,208
5005 Personnel Services	21,128	9,000	27,000	9,000
5007 Other Professional Services	40,544	75,000	85,000	60,000
6001 Uniforms	1,358	1,750	1,750	1,750
6002 Printing/Reproduction	5,279	4,000	3,865	4,000
6005 Advertising	101	500	250	250
6006 Miscellaneous	-	-	-	500
6021 Dangerous Buildings	41,563	100,000	45,000	100,000
Services & Charges Subtotal	166,457	243,689	214,042	234,719
Division Total	\$ 801,023	\$ 903,586	\$ 877,688	\$ 954,302



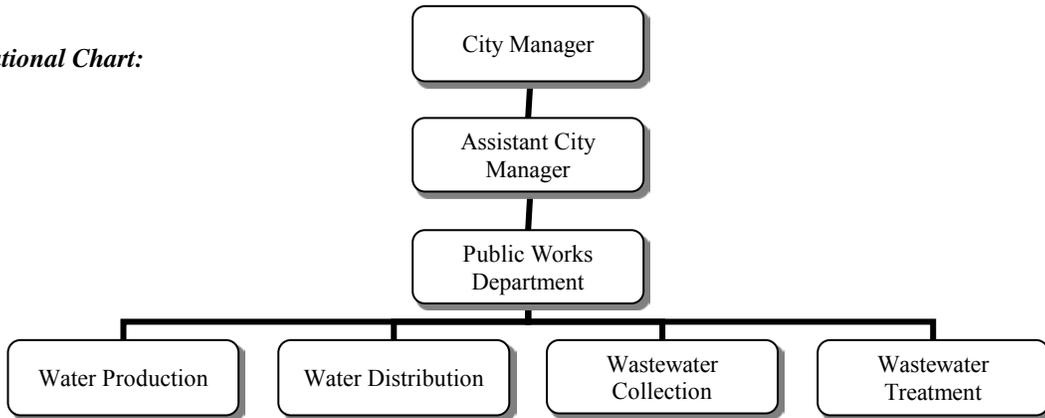
Utility Fund

FY 09-10

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.

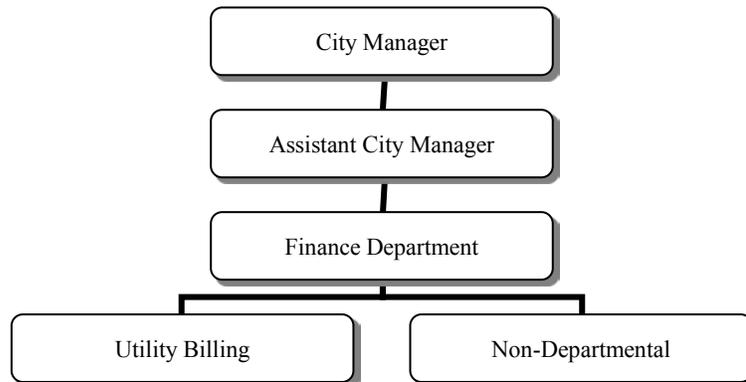
Organizational Chart:



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**

Working Capital 9/30/08		\$ 2,600,144
Plus Estimated 08-09 Revenues		8,053,449
Less Estimated 08-09 Expenses		8,954,153
Equals Estimated Working Capital 9/30/09		1,699,440
Plus 09-10 Revenues:		
Charges for Services	698,400	
Water Revenue	4,089,369	
Sewer Revenue	3,475,963	
Interest	25,000	
Total Revenues		8,288,732
Equals Total Resources		9,988,172
Less 09-10 Expenses:		
Water Production	555,078	
Water Distribution	826,370	
Wastewater Collection	962,883	
Wastewater Treatment	1,123,656	
Utility Billing	664,890	
Non Departmental	3,607,299	
Total Expenses		7,740,176
Equals Estimated Working Capital 9/30/10		\$ 2,247,996

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 8,053,449	\$ 8,288,732	
Expenses	8,954,153	7,740,176	
Revenues over Expenses	\$ (900,704)	\$ 548,556	

Targeted working capital - 60 to 90 days

Estimated working capital - 106 days

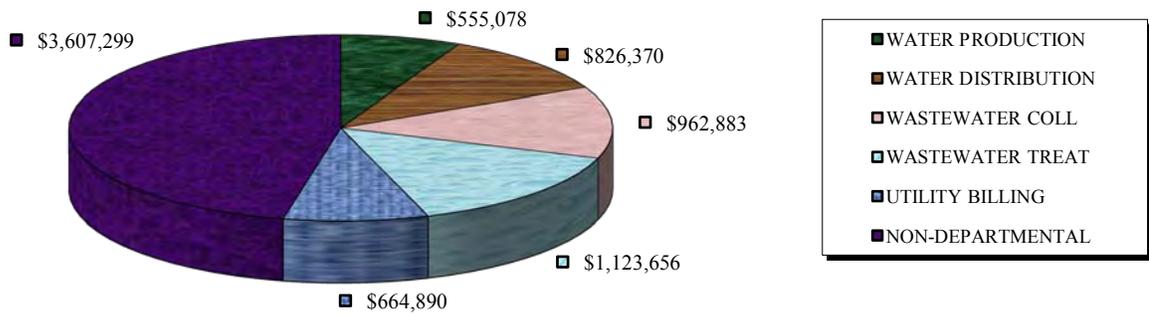
Goal: \$1,902,594

1 Day = \$21,140

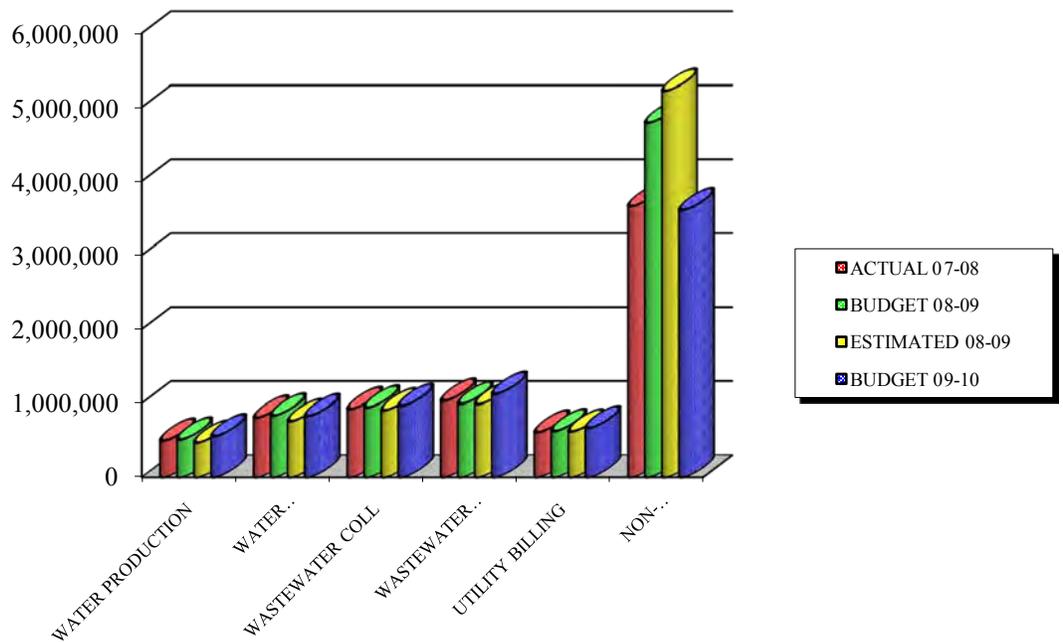
Utility Fund

FY 09-10

Share of Utility Fund Budget:



Four Year Comparison by Division:



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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
408.01-16	Service Fees	\$ 5,600	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Services Subtotal		<u>5,600</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
Water Revenue:					
408.05-01	Penalties	280,612	275,000	270,000	275,000
408.05-02	Sales	4,137,264	4,100,000	3,989,628	4,089,369
408.05-03	Taps	87,376	80,000	24,000	50,000
408.05-04	Reconnect Fees	33,499	30,000	35,000	35,000
408.05-05	Meters	19,644	5,000	5,500	5,500
408.05-06	Temporary Connects	475	500	500	500
408.05-07	New Service/Transfer Fee	13,680	15,000	12,750	13,500
408.05-09	Sales Outside City	325,828	240,000	247,500	240,000
408.05-11	Sales Outside City Admin Fee	131,119	59,000	37,750	40,000
Water Revenue Subtotal		<u>5,029,497</u>	<u>4,804,500</u>	<u>4,622,628</u>	<u>4,748,869</u>
Wastewater Revenue:					
408.06-01	Sales	3,482,368	3,485,000	3,326,573	3,475,963
408.06-02	Taps	16,765	15,000	3,500	10,000
408.06-03	Inspection Fees	1,050	1,400	525	1,000
408.06-04	Industrial Waste Surcharge	21,965	30,000	17,100	20,000
408.06-05	Industrial Waste Permit	2,400	2,500	2,400	2,400
Wastewater Revenue Subtotal		<u>3,524,548</u>	<u>3,533,900</u>	<u>3,350,098</u>	<u>3,509,363</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	169	-	-	-
410.05-00	Gain (loss) sale of Equip	-	-	-	-
Miscellaneous Subtotal		<u>169</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers:					
480.01-01	Admin Trans from General Fund	46,024	-	16,205	-
480.01-14	Admin Trans from Fund 014	-	-	29,918	-
Operating Transfers Subtotal		<u>46,024</u>	<u>-</u>	<u>46,123</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	54,150	26,044	29,100	25,000
Interest Subtotal		<u>54,150</u>	<u>26,044</u>	<u>29,100</u>	<u>25,000</u>
Total Utility Fund Revenue		\$ 8,659,988	\$ 8,369,944	\$ 8,053,449	\$ 8,288,732

**Utility Fund Revenue Allocation
Fiscal Year 2009-10 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 5,500	\$ 2,750	\$ 2,750
Water Revenue	4,748,869	4,748,869	-
Wastewater Revenue	3,509,363	-	3,509,363
Interest	25,000	12,500	12,500
	<hr/>	<hr/>	<hr/>
Total	\$ 8,288,732	\$ 4,764,119	\$ 3,524,613
Percentage	100%	57.5%	42.5%

**Utility Fund Expense Allocation
Fiscal Year 2009-10 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 555,078	\$ 555,078	\$ -
Water Distribution	826,370	826,370	-
Wastewater Collection	962,883	-	962,883
Wastewater Treatment	1,123,656	-	1,123,656
Utility Billing*	664,890	332,445	332,445
Non Departmental**	3,607,299	2,311,233	1,296,066
Total	\$ 7,740,176	\$ 4,025,126	\$ 3,715,050
Percentage	100%	52.00%	48.00%

**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	1,115,047	\$ 557,524	\$ 557,524
LPAWA Water (100% to water)	1,649,659	1,649,659	-
Historical Underutilization	-	-	-
Contract Sewer (100% to sewer)	8,500	-	8,500
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	60,500	60,500	-
AMR (54.56% to Water, 45.44% to Sewer)	326,314	178,037	148,277
2005 Certificates of Obligation	75,962	37,981	37,981
2006 Certificates of Obligation	81,135	14,199	66,937
2007 Certificates of Obligation (all to sewer)	363,514	-	363,514
Debt Service Differential*	(373,331)	(186,666)	(186,666)
Total	\$ 3,607,299	\$ 2,311,233	\$ 1,296,066

*=50% charged to each service

Utility Fund Fiscal Year 2009-10

Summary:

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

Department Summary by Division:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Water Production	\$ 496,190	\$ 510,774	\$ 467,669	\$ 555,078	8.67%
Water Distribution	803,947	832,500	757,928	826,370	-0.74%
Wastewater Collection	919,708	940,468	903,571	962,883	2.38%
Wastewater Treatment	1,033,530	990,983	984,941	1,123,656	13.39%
Utility Billing	606,882	622,850	618,728	664,890	6.75%
Non-Departmental	3,661,215	4,792,279	5,221,316	3,607,299	-24.73%
Department Total	\$ 7,521,472	\$ 8,689,854	\$ 8,954,153	\$ 7,740,176	-10.93%

Department Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 2,560,142	\$ 2,543,789	\$ 2,480,385	\$ 2,651,746	4.24%
Supplies	224,824	249,868	209,442	246,686	-1.27%
Services & Charges	4,649,303	5,782,477	6,163,193	4,760,244	-17.68%
Capital Outlay	87,203	113,720	101,133	81,500	-28.33%
Department Total	\$ 7,521,472	\$ 8,689,854	\$ 8,954,153	\$ 7,740,176	-10.93%



Utility Fund FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Gallons Ground Water Used	140,632	140,000	140,000
Gallons Surface Water Used	1,327,858	1,329,507	1,365,000
(amounts expressed in millions)			

Utility Fund
Fiscal Year 2009-10

Water Production Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 276,635	\$ 273,306	\$ 262,613	\$ 279,259	2.18%
<i>Supplies</i>	19,285	22,422	15,096	18,000	-19.72%
<i>Services & Charges</i>	200,270	215,046	189,960	257,819	19.89%
Division Total	\$ 496,190	\$ 510,774	\$ 467,669	\$ 555,078	8.67%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2007-08	Approved 2008-09	Requested 2009-10
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Water Production Supervisor	1.000	1.000	1.000
Water Production Operator I	2.000	2.000	2.000
Utilities Groundskeeper	0.500	0.500	0.500
Total	4.250	4.250	4.250

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

002-7084-533

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 169,903	\$ 182,234	\$ 172,244	\$ 179,134
1020 Overtime	27,499	16,000	16,000	16,000
1030 Certification	868	1,248	984	1,248
1035 Longevity	2,714	2,320	2,862	2,544
1042 Car Allowance	643	638	638	638
1060 FICA	14,753	14,880	15,026	15,636
1065 Retirement	27,027	28,863	27,736	33,290
1080 Insurance - Medical	33,120	27,015	27,015	30,626
1081 Insurance - Life	108	108	108	143
Personal Services Subtotal	<u>276,635</u>	<u>273,306</u>	<u>262,613</u>	<u>279,259</u>
Supplies:				
2001 Office Supplies	65	100	75	100
2002 Postage	160	100	90	100
2003 Protective Clothing	74	100	50	100
2004 Gas and Oil	14,953	16,472	9,909	13,000
2005 Minor Tools	73	150	130	150
2007 Chemical	1,844	3,000	2,880	2,200
2015 Other Supplies	1,938	1,200	1,000	1,200
2050 Safety	178	200	113	150
2090 Machinery/Tools/Equipment	-	1,100	849	500
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	<u>19,285</u>	<u>22,422</u>	<u>15,096</u>	<u>18,000</u>
Services & Charges:				
3001 Memberships & Subscriptions	60	120	120	140
3020 Training/Seminars	906	1,375	890	1,200
4002 Machinery/Tools/Equipment	9,472	8,000	7,100	8,000
4003 Radios and Base Stations	-	100	-	100
4011 Building Maintenance	309	300	270	300
4020 Motor Pool Lease Fees	4,860	4,297	4,297	4,896
4030 VM: Fleet Maintenance	15,265	15,113	15,113	15,675
5007 Other Professional Services	3,606	5,470	5,352	6,632
6001 Uniforms	813	1,000	905	950
6002 Printing/Reproduction	75	100	37	100
6013 TCEQ Requirements	16,022	15,960	14,636	44,600
7001 Electrical	148,082	162,223	140,350	174,326
7003 Telephone	800	988	890	900
Services & Charges Subtotal	<u>200,270</u>	<u>215,046</u>	<u>189,960</u>	<u>257,819</u>
Division Total	\$ 496,190	\$ 510,774	\$ 467,669	\$ 555,078



Utility Fund FY 09-10

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

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 2007-08	Estimated 2008-09	Proposed 2009-10
Number of leaks repaired	455	400	375
Linear feet of lines replaced	3,520	3,500	3,500

Utility Fund
Fiscal Year 2009-10

Water Distribution Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 641,966	\$ 667,504	\$ 605,220	\$ 651,790	-2.35%
<i>Supplies</i>	35,545	35,871	25,542	35,325	-1.52%
<i>Services & Charges</i>	126,436	112,125	109,571	127,255	13.49%
<i>Capital Outlay</i>	-	17,000	17,595	12,000	-29.41%
Division Total	\$ 803,947	\$ 832,500	\$ 757,928	\$ 826,370	-0.74%

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 2007-08	Approved 2008-09	Requested 2009-10
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	4.000	4.000	4.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	5.000	5.000	5.000
Total	11.750	11.750	11.750

City of La Porte, Texas
Water Distribution
Detail of Expenditures

002-7085-533

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 397,137	\$ 448,579	\$ 395,725	\$ 411,554
1020 Overtime	47,014	30,000	28,432	30,000
1030 Certification	5,220	4,992	5,616	5,616
1035 Longevity	5,374	6,124	5,238	6,040
1042 Car Allowance	643	638	638	638
1060 FICA	33,230	34,549	32,307	36,074
1065 Retirement	61,444	67,597	62,239	76,884
1080 Insurance - Medical	91,568	74,689	74,689	84,670
1081 Insurance - Life	336	336	336	314
Personal Services Subtotal	641,966	667,504	605,220	651,790
Supplies:				
2001 Office Supplies	139	150	149	150
2003 Protective Clothing	569	150	285	175
2004 Gas and Oil	33,083	26,011	16,791	22,500
2005 Minor Tools	517	400	393	500
2015 Other Supplies	1,147	1,200	1,485	1,200
2050 Safety	90	150	132	150
2090 Machinery/Tools/Equipment	-	7,810	6,307	10,150
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	35,545	35,871	25,542	35,325
Services & Charges:				
3001 Memberships & Subscriptions	318	345	140	350
3020 Training/Seminars	1,893	3,380	1,910	3,400
4002 Machinery/Tools/Equipment	2,258	800	754	1,200
4003 Radios and Base Stations	-	100	-	100
4005 Meters	-	300	193	300
4007 Fire Hydrants	10,281	7,500	9,670	10,000
4012 Water Line Maintenance	40,903	30,000	29,877	35,000
4015 Paving	2,684	5,000	2,690	3,000
4020 Motor Pool Lease Fees	16,825	14,729	14,729	20,167
4030 VM: Fleet Maintenance	37,481	37,623	37,623	38,635
4060 Computer Lease Fees	2,310	1,884	1,884	1,758
4065 Computer Maintenance Fees	7,391	5,446	5,446	8,162
5007 Other Professional Services	210	315	333	333
6001 Uniforms	2,319	3,003	2,772	3,200
6002 Printing/Reproduction	180	200	150	150
7003 Telephone	1,383	1,500	1,400	1,500
Services & Charges Subtotal	126,436	112,125	109,571	127,255

Continued

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

002-7085-533

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	8,000	7,498	-
8028 Fire Hydrants	-	9,000	10,097	12,000
Capital Outlay Subtotal	-	17,000	17,595	12,000
Division Total	\$ 803,947	\$ 832,500	\$ 757,928	\$ 826,370

Utility Fund FY 09-10

Wastewater Collection Division

Goals:

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

Objectives:

- Rehabilitate 2,000 feet of sanitary sewer
- Perform 60 point repairs
- Rehabilitate 300 vertical feet of manholes
- Smoke test 8,000 feet of sanitary sewer

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Ft of line Smoke-Tested	65,744	70,956	80,000
Number of Manholes Repaired v ft	230	303	300
Ft of line Televised	6,747	7,435	10,000
Number of Point Repairs Made	89	87	80
Number of Reportable Overflows	11	3	-
Ft of sewer line slip lined	2,070	1,500	2,000

Utility Fund
Fiscal Year 2009-10

Wastewater Collection Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 620,559	\$ 621,987	\$ 611,753	\$ 646,590	3.96%
<i>Supplies</i>	32,665	41,202	26,783	30,470	-26.05%
<i>Services & Charges</i>	266,484	249,559	240,287	282,823	13.33%
<i>Capital Outlay</i>	-	27,720	24,748	3,000	-89.18%
Division Total	\$ 919,708	\$ 940,468	\$ 903,571	\$ 962,883	2.38%

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 2007-08	Approved 2008-09	Requested 2009-10
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	2.000	2.000	2.000
Lift Station Operator	1.000	1.000	1.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	4.000	4.000	4.000
Sr. Lift Station Operator	1.000	1.000	1.000
Total	10.750	10.750	10.750

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

002-7086-532

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services				
1010 Regular Earnings	\$ 382,924	\$ 416,670	\$ 407,160	\$ 423,446
1020 Overtime	53,928	30,000	32,000	30,000
1030 Certification	2,627	3,744	2,477	2,912
1035 Longevity	3,392	3,812	3,691	4,052
1042 Car Allowance	643	638	638	638
1060 FICA	32,890	33,511	32,824	34,458
1065 Retirement	60,112	65,011	64,362	73,363
1080 Insurance - Medical	83,775	68,333	68,333	77,464
1081 Insurance - Life	268	268	268	257
Personal Services Subtotal	620,559	621,987	611,753	646,590
Supplies:				
2001 Office Supplies	112	150	142	150
2003 Protective Clothing	787	500	550	350
2004 Gas and Oil	29,729	32,357	18,552	24,250
2005 Minor Tools	548	450	445	550
2007 Chemicals	10	-	-	-
2015 Other Supplies	1,180	1,000	994	1,200
2050 Safety	105	200	100	100
2090 Machinery/Tools/Equipment	194	6,545	6,000	3,370
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	32,665	41,202	26,783	30,470
Services & Charges:				
3001 Memberships & Subscriptions	553	345	345	375
3020 Training/Seminars	2,381	2,450	2,032	2,400
4002 Machinery/Tools/Equipment	4,601	6,000	4,337	5,000
4003 Radios and Base Stations	100	100	-	100
4013 Sewer Line Maintenance	21,623	20,000	14,856	18,000
4017 Sewer Plant/Lift Stations	31,264	20,000	21,235	25,000
4020 Motor Pool Lease Fees	37,234	36,546	36,546	48,448
4030 VM: Fleet Maintenance	67,651	68,278	68,278	66,442
4060 Computer Lease Fees	1,540	1,256	1,256	1,188
4065 Computer Maintenance Fees	5,280	3,890	3,890	5,442
5007 Other Professional Services	403	444	444	666
6001 Uniforms	2,552	2,900	2,442	2,800
6002 Printing/Reproduction	180	250	200	250
7001 Electrical	89,288	85,000	82,909	105,112
7003 Telephone	1,507	1,800	1,240	1,300
7004 Water	327	300	277	300
Services & Charges Subtotal	266,484	249,559	240,287	282,823

Continued

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

002-7086-532

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
8013 Sewer Taps	-	3,000	2,685	3,000
8021 Machinery/Tools/Equipment	-	24,720	22,063	-
Capital Outlay Subtotal	-	27,720	24,748	3,000
Division Total	\$ 919,708	\$ 940,468	\$ 903,571	\$ 962,883

**Utility Fund
FY 09-10**

Wastewater Treatment Division

Goals:

- Enhance employee safety
- Provide utility training for Wastewater Treatment personnel
- 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 2007-08	Estimated 2008-09	Proposed 2009-10
Gallons Treated	1,164,232	1,073,137	995,000
(Amounts expressed in millions)			

Utility Fund
Fiscal Year 2009-10

Wastewater Treatment Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 471,512	\$ 432,342	\$ 453,060	\$ 486,686	12.57%
<i>Supplies</i>	70,135	74,473	69,521	83,584	12.23%
<i>Services & Charges</i>	491,883	478,168	456,470	547,386	14.48%
<i>Capital Outlay</i>	-	6,000	5,890	6,000	0.00%
Division Total	<u>\$1,033,530</u>	<u>\$ 990,983</u>	<u>\$ 984,941</u>	<u>\$1,123,656</u>	13.39%

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 2007-08	Approved 2008-09	Requested 2009-10
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	5.000	4.000	4.000
Industrial Waste Inspector	1.000	1.000	1.000
Treatment Plant Mechanic	-	1.000	1.000
Utility Groundskeeper	0.500	0.500	0.500
Total	<u>9.250</u>	<u>9.250</u>	<u>9.250</u>

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

002-7087-532

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 296,639	\$ 274,832	\$ 301,282	\$ 313,333
1020 Overtime	25,492	12,100	17,078	12,500
1030 Certification	3,402	3,328	3,328	3,952
1035 Longevity	3,906	2,784	3,116	1,740
1042 Car Allowance	643	638	638	638
1060 FICA	24,675	27,353	23,604	28,235
1065 Retirement	44,448	52,287	44,994	59,387
1080 Insurance - Medical	72,085	58,798	58,798	66,656
1081 Insurance - Life	222	222	222	245
Personal Services Subtotal	471,512	432,342	453,060	486,686
Supplies:				
2001 Office Supplies	614	450	343	500
2002 Postage	293	200	191	200
2003 Protective Clothing	217	150	120	150
2004 Gas and Oil	14,919	13,508	10,755	11,500
2005 Minor Tools	302	300	254	300
2006 Cleaning	209	175	150	175
2007 Chemical	47,000	52,640	51,165	63,759
2015 Other Supplies	5,721	5,000	4,552	5,000
2040 Vehicle Maintenance	34	-	-	-
2050 Safety	157	150	130	150
2090 Machinery/Tools/Equipment	-	1,900	1,861	1,350
2091 Office Furniture/Equipment	669	-	-	-
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	70,135	74,473	69,521	83,584
Services & Charges:				
3001 Memberships & Subscriptions	333	368	-	550
3020 Training/Seminars	3,446	3,500	2,775	4,000
4002 Machinery/Tools/Equipment	31,050	30,000	28,179	30,000
4003 Radios and Base Stations	-	100	-	100
4006 Heating and A/C Equipment	474	1,000	420	500
4011 Building Maintenance	474	11,600	11,808	2,800
4020 Motor Pool Lease Fees	12,951	14,891	14,891	12,626
4030 VM: Fleet Maintenance	16,604	16,507	16,507	17,716
4060 Computer Lease Fees	2,310	1,884	1,884	1,806
4065 Computer Maintenance Fees	7,391	5,446	5,446	8,162
5007 Other Professional Services	8,344	8,675	8,161	11,755

Continued

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

002-7087-532

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges (cont'd):				
6001 Uniforms	2,264	2,578	2,334	2,348
6002 Printing/Reproduction	50	150	219	100
6005 Advertising	-	-	146	-
6009 Landfill Charges	32,967	32,802	32,522	36,260
6013 TCEQ Requirements	66,391	51,477	49,081	58,134
7001 Electrical	303,704	294,122	279,550	357,529
7003 Telephone	929	1,068	797	1,000
7004 Water	2,201	2,000	1,750	2,000
Services & Charges Subtotal	<u>491,883</u>	<u>478,168</u>	<u>456,470</u>	<u>547,386</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	6,000	5,890	6,000
Capital Outlay Subtotal	<u>-</u>	<u>6,000</u>	<u>5,890</u>	<u>6,000</u>
Division Total	\$ 1,033,530	\$ 990,983	\$ 984,941	\$ 1,123,656

Utility Fund FY 09-10

Utility Billing Division

Goals:

- 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:

- 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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

Utility Billing Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 462,340	\$ 471,592	\$ 472,057	\$ 503,553	6.78%
<i>Supplies</i>	67,194	75,900	72,500	79,307	4.49%
<i>Services & Charges</i>	77,348	75,358	74,171	82,030	8.85%
Division Total	\$ 606,882	\$ 622,850	\$ 618,728	\$ 664,890	6.75%

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 2007-08	Approved 2008-09	Requested 2009-10
Director of Finance	0.5	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	1.0	1.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	1.0	2.0	2.0
Total	8.5	8.5	8.5

City of La Porte, Texas
Utility Billing
Detail of Expenditures

002-6147-515

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 307,901	\$ 327,571	\$ 328,259	\$ 344,535
1020 Overtime	16,869	12,000	12,000	12,000
1035 Longevity	3,254	3,264	3,310	3,388
1060 FICA	24,033	25,341	24,871	25,812
1065 Retirement	43,664	49,078	49,212	56,259
1067 PARS Retirement	70	-	67	-
1080 Insurance - Medical	66,241	54,030	54,030	61,251
1081 Insurance - Life	308	308	308	308
Personal Services Subtotal	462,340	471,592	472,057	503,553
Supplies:				
2001 Office Supplies	1,897	2,300	2,200	2,200
2002 Postage	51,474	58,000	58,000	60,955
2004 Gas and Oil	9,529	10,800	8,400	9,752
2005 Minor Tools	114	500	500	800
2007 Chemicals	72	-	-	-
2008 Educational	-	780	-	400
2015 Other Supplies	1,472	1,500	1,400	1,400
2018 Computer Supplies	2,452	1,500	1,500	2,000
2090 Machinery/Tools/Equipment	120	300	300	1,100
2093 Computer Equipment	64	220	200	700
Supplies Subtotal	67,194	75,900	72,500	79,307
Services & Charges:				
3001 Memberships & Subscriptions	80	265	200	265
3020 Training/Seminars	6,487	6,000	5,500	4,000
4001 Office Equipment	1,332	1,700	1,200	1,600
4002 Machinery/Tools/Equipment	194	600	300	300
4003 Radios and Base Stations	167	350	335	340
4005 Meters	13,344	12,000	12,000	12,000
4020 Motor Pool Lease Fees	1,392	1,065	1,065	1,428
4030 VM: Fleet Maintenance	9,550	9,647	9,647	10,431
4055 Computer Software	-	-	-	1,500
4060 Computer Lease Fees	12,004	11,638	11,638	11,343
4065 Computer Maintenance Fees	22,174	17,893	17,893	24,487
5007 Other Professional Services	499	500	430	408
6001 Uniforms	547	500	963	728
6002 Printing/Reproduction	9,578	13,000	13,000	13,000
6005 Advertising	-	200	-	200
Services & Charges Subtotal	77,348	75,358	74,171	82,030
Division Total	\$ 606,882	\$ 622,850	\$ 618,728	\$ 664,890



Utility Fund
Fiscal Year 2009-10

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 87,130	\$ 77,058	\$ 75,682	\$ 83,868	8.84%
<i>Services & Charges</i>	3,486,882	4,652,221	5,092,734	3,462,931	-25.56%
<i>Capital Outlay</i>	87,203	63,000	52,900	60,500	-3.97%
Division Total	<u>\$3,661,215</u>	<u>\$4,792,279</u>	<u>\$5,221,316</u>	<u>\$3,607,299</u>	-24.73%

Scope of Services Summary

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

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

002-6176-515

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1012 Sick Buy Back	\$ 12,659	\$ 15,763	\$ 15,487	\$ 17,081
1055 Termination Pay (S/V)	14,244	10,000	10,000	10,000
1060 FICA	2,056	2,353	1,950	2,072
1065 Retirement	3,620	4,446	3,749	4,273
1080 Medical Insurance	54,551	44,496	44,496	50,442
Personal Services Subtotal	87,130	77,058	75,682	83,868
Services & Charges:				
4001 Office Equipment	20,549	26,000	21,084	21,084
4011 Building	480	480	480	480
6006 Miscellaneous	9,213	8,605	9,106	9,200
6010 Janitorial Services	1,100	1,200	1,100	1,200
6091 Bad Debt Expense	33,099	46,000	46,530	50,000
7001 Electrical	35,663	37,000	40,000	41,984
7004 Water	1,643,575	1,632,927	1,638,143	1,649,659
7006 Contract Sewer	7,834	8,760	6,192	8,500
9001 Admin Trans to Fund 001	370,000	400,000	400,000	400,000
9003 Admin Trans to Fund 003	400,000	-	463,850	400,000
9004 Admin Trans to Fund 004	586,705	154,397	154,397	157,097
9014 Admin Trans to Fund 014	78,664	58,245	58,245	47,711
9015 Admin Trans to Fund 015	-	1,873,902	1,873,902	-
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9037 Transfer for Debt Service	-	79,705	79,705	316,496
9050 Contingency	-	25,000	-	25,000
9997 Special Programs	-	-	-	34,520
Services & Charges	3,486,882	4,652,221	5,092,734	3,462,931
Capital Outlay:				
8012 Water Taps	11,453	13,000	7,051	10,500
8026 Meters and Boxes	75,750	50,000	45,849	50,000
Capital Outlay Subtotal	87,203	63,000	52,900	60,500
Division Total	\$ 3,661,215	\$ 4,792,279	\$ 5,221,316	\$ 3,607,299

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

Enterprise Funds Fiscal Year 2009-10

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 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Sylvan Beach Pavilion	\$ 215,213	\$ 217,690	\$ 95,914	\$ 3,500	-98.39%
Airport Operating	19,903	23,483	20,223	22,368	-4.75%
La Porte Area Water Authorit	1,417,839	1,005,288	881,939	974,545	-3.06%
Golf Course Club House	443,616	467,901	451,145	515,875	10.25%
Golf Course Maintenance	812,865	856,925	831,331	844,518	-1.45%
Total	\$ 2,909,436	\$ 2,571,287	\$ 2,280,552	\$ 2,360,806	-8.19%

Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 1,020,786	\$ 1,031,829	\$ 922,418	\$ 895,341	-13.23%
Supplies	188,936	217,130	198,910	209,770	-3.39%
Services & Charges	1,113,154	1,308,278	1,153,019	1,208,470	-7.63%
Capital Outlay	586,560	14,050	6,205	47,225	236.12%
Total	\$ 2,909,436	\$ 2,571,287	\$ 2,280,552	\$ 2,360,806	-8.19%



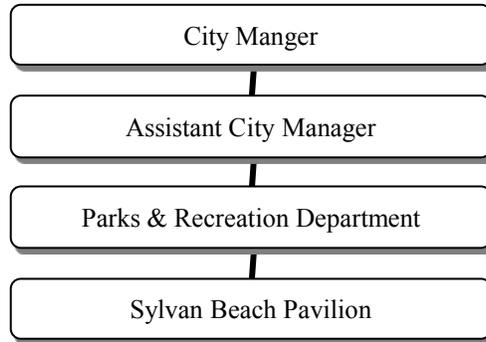
Sylvan Beach Fund

FY 09-10

Mission Statement:

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

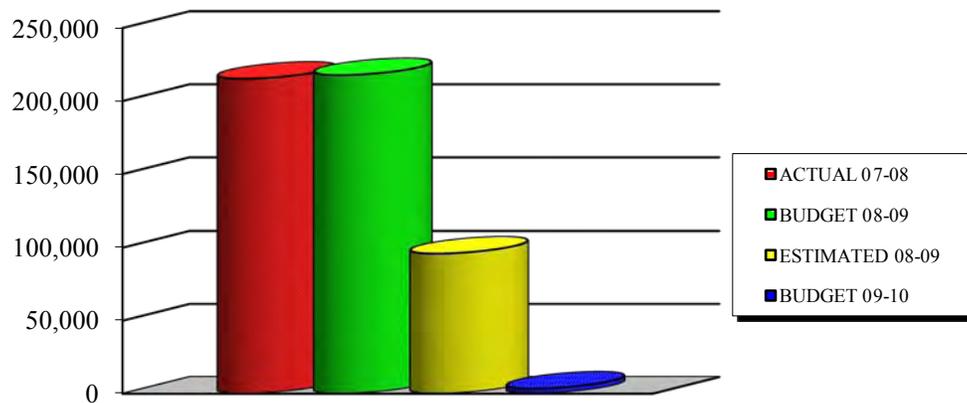
Organizational Chart:



2009-10 Projected Revenues:

No revenues are projected at this time. Due to damage, the Pavilion is closed until further notice.

Four Year Comparison of Expenses:



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

Working Capital 9/30/08	\$	187,333
Plus Estimated 08-09 Revenues		30,229
Less Estimated 08-09 Expenses		95,914
Equals Estimated Working Capital 9/30/09		121,648
Plus 09-10 Revenues:		
Charges for Services	-	
Interest	-	
		-
Total Revenues		-
Equals Total Resources		121,648
Less 09-10 Expenses:		
Sylvan Beach Pavilion	3,500	
Total Expenses		3,500
Equals Estimated Working Capital 9/30/10	\$	118,148

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 30,229	\$ -	
Expenses & Commitments	95,914	3,500	
Revenues over Expenses	\$ (65,685)	\$ (3,500)	

Targeted working capital - 60 to 90 days
Estimated working capital - 12,321 days
Goal: \$863
1 Day = \$10

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
408.01-10	Rental of Facility	\$ 132,313	\$ 137,000	\$ -	\$ -
408.02-20	Concession Commissions	5,736	8,500	774	-
408.02-21	Caterer Commissions	18,598	24,000	2,455	-
410.01-00	Miscellaneous Revenue	4,695	8,700	-	-
Charges for Services Subtotal		<u>161,342</u>	<u>178,200</u>	<u>3,229</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	3,914	-	-	-
480.01-26	Transfer from Hotel/Motel Fund	65,000	25,000	25,000	-
Administrative Transfers Subtotal		<u>68,914</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	8,479	4,401	2,000	-
Interest Subtotal		<u>8,479</u>	<u>4,401</u>	<u>2,000</u>	<u>-</u>
Total Sylvan Beach Revenue		\$ 238,735	\$ 207,601	\$ 30,229	\$ -



Sylvan Beach Fund
FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Number of Pavilion Rentals	119	-	-
# of Resident	35	-	-
# of Non Resident	84	-	-
Cost of Service Provision Per Event	\$ 1,712	\$ -	\$ -
Revenue Generated Per Event	\$ 1,458	\$ -	\$ -

Sylvan Beach Fund
Fiscal Year 2009-10

Sylvan Beach Pavilion Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 156,930	\$ 151,891	\$ 85,777	\$ -	-100.00%
<i>Supplies</i>	5,146	5,300	10	-	-100.00%
<i>Services & Charges</i>	53,137	60,499	10,127	3,500	-94.21%
Division Total	\$ 215,213	\$ 217,690	\$ 95,914	\$ 3,500	-98.39%

Scope of Services Summary

The Sylvan Beach Division is responsible for renting the Pavilion to private and professional groups, individuals and organizations. Due to damages sustained from Hurricane Ike in September of 2008, the Pavilion has been closed throughout fiscal year 2009 and will remain closed during fiscal year 2010.

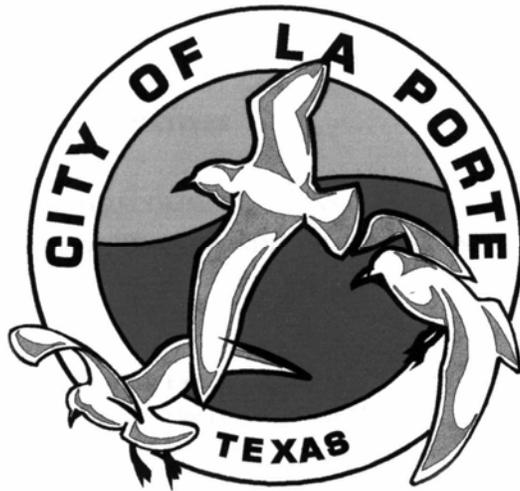
Personnel Position Roster

	Approved 2007-08	Approved 2008-09	Requested 2009-10
Customer Service Assistant	0.7	0.7	-
Custodian II	2.0	2.0	-
Sylvan Beach Caretaker	1.0	1.0	-
Total	3.7	3.7	-

City of La Porte
Sylvan Beach Pavilion
Detail of Expenditures

008-8083-551

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 99,967	\$ 99,981	\$ 50,475	\$ -
1020 Overtime	5,093	4,500	100	-
1035 Longevity	792	952	482	-
1060 FICA	7,814	7,771	3,809	-
1065 Retirement	14,362	15,100	7,324	-
1080 Insurance - Medical	28,834	23,519	23,519	-
1081 Insurance - Life	68	68	68	-
Personal Services Subtotal	156,930	151,891	85,777	-
Supplies:				
2001 Office Supplies	-	100	-	-
2002 Postage	312	400	10	-
2003 Protective Clothing	91	100	-	-
2005 Minor Tools	112	100	-	-
2006 Cleaning	2,399	3,000	-	-
2015 Other Supplies	759	1,500	-	-
2018 Computer Supplies	78	100	-	-
2090 Machinery/Tools/Equipment	1,395	-	-	-
Supplies Subtotal	5,146	5,300	10	-
Services & Charges:				
3001 Memberships & Subscriptions	-	100	100	-
3020 Training/Seminars	-	250	-	-
4002 Machinery/Tools/Equipment	111	500	-	-
4006 Heating and A/C Equipment	2,381	3,500	-	-
4008 Pumps/Motors	-	500	-	-
4011 Building Maintenance	1,386	2,500	181	-
4018 Park Grounds	108	200	-	-
4019 Rental of Equipment	-	120	-	2,000
4060 Computer Lease Fees	770	628	628	-
4065 Computer Maintenance Fees	3,168	2,334	2,334	-
5007 Other Professional Services	1,060	1,000	300	-
6005 Advertising	-	150	-	-
6041 Special Events	1,250	-	-	-
7001 Electrical	35,242	42,000	2,395	1,500
7004 Water	3,992	4,000	1,472	-
9014 Admin Trans to Fund 014	3,669	2,717	2,717	-
Services & Charges Subtotal	53,137	60,499	10,127	3,500
Division Total	\$ 215,213	\$ 217,690	\$ 95,914	\$ 3,500



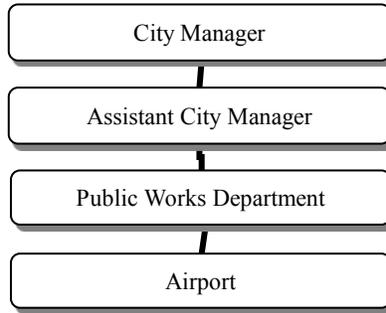
Airport Fund

FY 09-10

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.

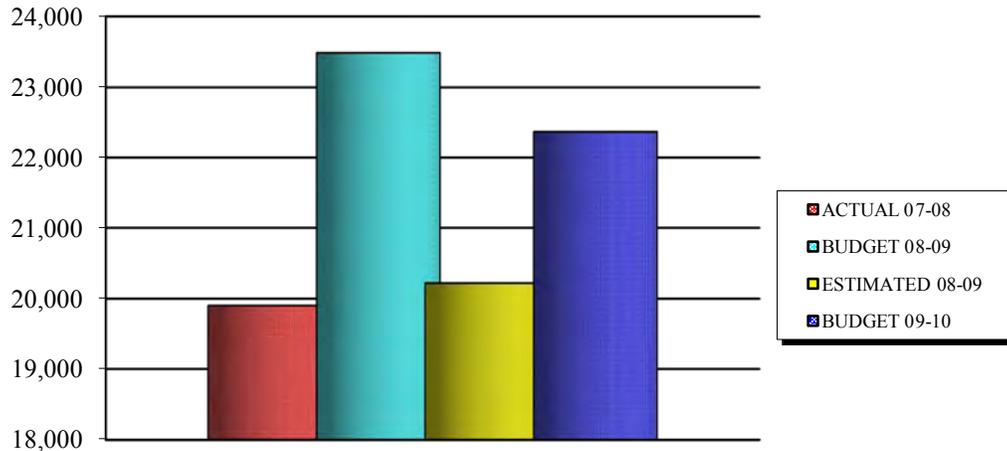
Organizational Chart:



2009-10 Projected Revenues:



Four Year Comparison of Expenses:



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

Working Capital 9/30/08	\$	261,693
Plus Estimated 08-09 Revenues		53,075
Less Estimated 08-09 Expenses		20,223
Equals Estimated Working Capital 9/30/09		294,545
Plus 09-10 Revenues:		
Charges for Services		49,475
Interest Income		2,400
Total Revenues		51,875
Equals Total Resources		346,420
Less 09-10 Expenses:		
Airport Operations		22,368
Total Expenses		22,368
Equals Estimated Working Capital 9/30/10	\$	324,052

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 53,075	\$ 51,875
Expenses & Commitments	20,223	22,368
Revenues over Expenses	\$ 32,852	\$ 29,507

Targeted working capital - 60 to 90 days
Estimated working capital - 5,288 days
Goal: \$5,515
1 Day = \$61

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
408.01-31	Rental of Space	\$ 47,048	\$ 49,511	\$ 49,475	\$ 49,475
Charges for Services Subtotal		<u>47,048</u>	<u>49,511</u>	<u>49,475</u>	<u>49,475</u>
Miscellaneous:					
410.00-00	Miscellaneous	17,591	-	-	-
Miscellaneous Subtotal		<u>17,591</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	6,745	3,484	3,600	2,400
Interest Subtotal		<u>6,745</u>	<u>3,484</u>	<u>3,600</u>	<u>2,400</u>
Total Airport Fund Revenue		\$ 71,384	\$ 52,995	\$ 53,075	\$ 51,875



Airport Fund FY 09-10

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

2009-10 Projected Revenues:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Compliance with FBO Standards			
Acquisition of Grant Funds, if available			

Airport Fund
Fiscal Year 2009-10

Airport Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	\$ 19,903	\$ 23,483	\$ 20,223	\$ 22,368	-4.75%
Division Total	\$ 19,903	\$ 23,483	\$ 20,223	\$ 22,368	-4.75%

Scope of Services Summary

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

City of La Porte, Texas
Airport
Detail of Expenditures

010-7077-531

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges:				
4002 Machinery/Tools/Equipment	\$ 3,639	\$ 4,000	\$ 8,000	\$ 4,000
4003 Radios and Base Stations	2,100	2,100	2,100	2,100
5003 Legal	3,105	300	300	300
6013 TCEQ Requirements	200	200	200	200
7001 Electrical	10,004	11,250	8,990	10,250
9014 Admin Trans to Fund 014	855	633	633	518
9050 Contingency	-	5,000	-	5,000
Services & Charges Subtotal	<u>19,903</u>	<u>23,483</u>	<u>20,223</u>	<u>22,368</u>
Division Total	\$ 19,903	\$ 23,483	\$ 20,223	\$ 22,368



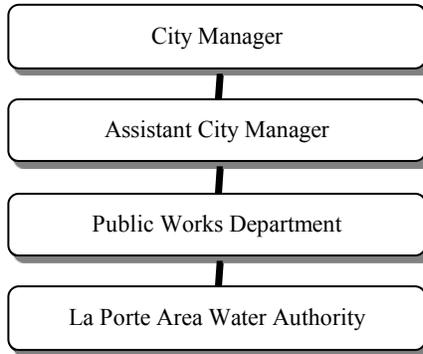
La Porte Area Water Authority Fund

FY 09-10

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.

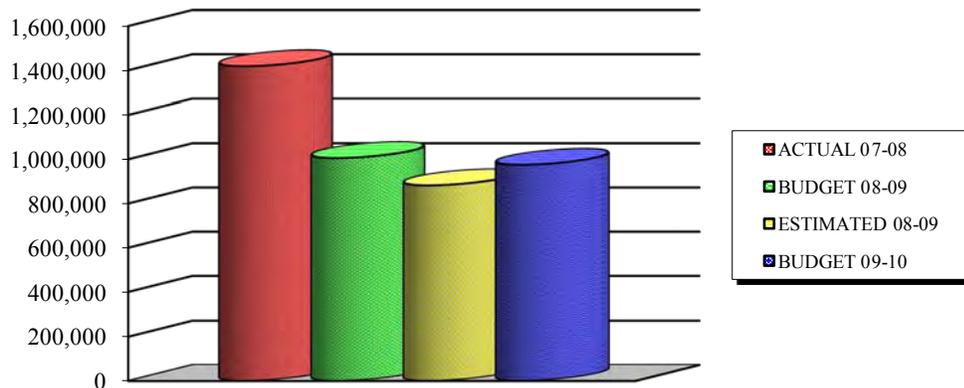
Organizational Chart:



2009-10 Projected Revenues:



Four Year Comparison of Expenses:



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

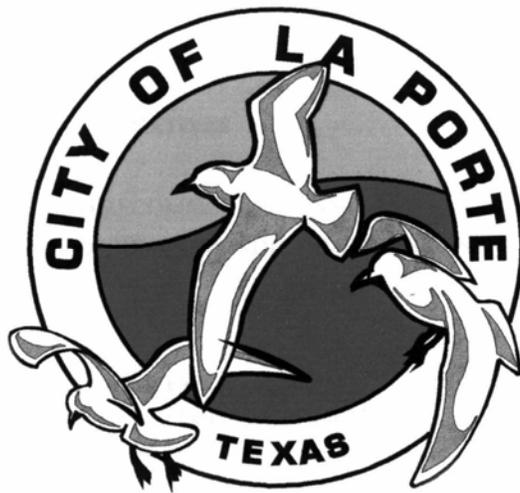
Working Capital 9/30/08		\$ 1,781,854
Plus Estimated 08-09 Revenues		1,070,704
Less Estimated 08-09 Expenses and commitments		881,939
Upgrade to SCADA System		136,180
Equals Estimated Working Capital 9/30/09		1,834,439
Plus 09-10 Revenues:		
Water Revenue	1,120,997	
Billing for Capital Reserve	86,574	
Interest	20,200	
Total Revenues		1,227,771
Equals Total Resources		3,062,210
Less 09-10 Expenses:		
Operations	974,545	
Total Expenses		974,545
Equals Estimated Working Capital 9/30/10		\$ 2,087,665

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 1,070,704	\$ 1,227,771
Expenses	1,018,119	974,545
Revenues over Expenses	\$ 52,585	\$ 253,226

Targeted working capital - 60 to 90 days
Estimated working capital - 782 days
Goal: \$240,299
1 Day = \$2,670

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Water Revenue:					
408.05-02	Sales	\$ 985,972	\$ 1,094,628	\$ 953,830	\$ 1,120,997
	Water Revenue Subtotal	<u>985,972</u>	<u>1,094,628</u>	<u>953,830</u>	<u>1,120,997</u>
Other Financing Sources					
482.02-00	Billing for Capital Reserve	101,856	86,574	86,574	86,574
	Other Financing Sources Subtotal	<u>101,856</u>	<u>86,574</u>	<u>86,574</u>	<u>86,574</u>
Interest:					
483.01-00	Interest Income - Operations	77,870	45,000	30,300	20,200
	Interest Subtotal	<u>77,870</u>	<u>45,000</u>	<u>30,300</u>	<u>20,200</u>
Total Water Authority		\$ 1,165,698	\$ 1,226,202	\$ 1,070,704	\$ 1,227,771



La Porte Area Water Authority Fund FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
La Porte Usage	1,327,858.00	1,329,507.00	1,365,000.00
Morgan's Point Usage	46,478.00	48,239.00	52,000.00
Shoreacres Usage	56,810.00	48,986.00	68,000.00
(amounts expressed in millions)			

La Porte Area Water Authority Fund
Fiscal Year 2009-10

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 45	\$ 11,830	\$ 160	\$ 16,600	40.32%
<i>Services & Charges</i>	831,234	979,408	875,574	938,570	-4.17%
<i>Capital Outlay</i>	586,560	14,050	6,205	19,375	37.90%
Division Total	<u>\$1,417,839</u>	<u>\$1,005,288</u>	<u>\$ 881,939</u>	<u>\$ 974,545</u>	-3.06%

Scope of Services Summary

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

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

016-7075-533

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2001 Office Supplies	\$ -	\$ 100	\$ 50	\$ 100
2002 Postage	-	100	40	100
2015 Other Supplies	45	100	70	100
2090 Machinery/ Tools & Equip	-	11,530	-	15,800
2093 Computer Equipment	-	-	-	500
Supplies Subtotal	<u>45</u>	<u>11,830</u>	<u>160</u>	<u>16,600</u>
Services & Charges:				
4002 Machinery/Tools/Equipment	3,756	4,000	4,700	4,000
4012 Water Line Maintenance	-	2,500	3,238	2,500
4060 Computer Lease Fees	3,080	2,512	2,512	2,280
4065 Computer Maintenance Fees	9,503	7,002	7,002	10,883
5001 Accounting	6,000	6,000	6,000	6,000
5007 Other Professional Services	1,480	1,650	1,650	1,650
7003 Telephone	162	210	200	210
7004 Water	745,775	878,222	784,960	834,471
9050 Contingency	-	15,000	3,000	15,000
9014 Admin Trans to Fund 014	2,151	1,593	1,593	1,305
9072 Operator's Agreement	59,327	60,719	60,719	60,271
Services & Charges Subtotal	<u>831,234</u>	<u>979,408</u>	<u>875,574</u>	<u>938,570</u>
Capital Outlay:				
8021 Machinery/ Tools & Equip	-	14,050	6,205	19,375
8085 Capital Outlay	586,560	-	-	-
Capital Outlay Subtotal	<u>586,560</u>	<u>14,050</u>	<u>6,205</u>	<u>19,375</u>
Division Total	\$ 1,417,839	\$ 1,005,288	\$ 881,939	\$ 974,545

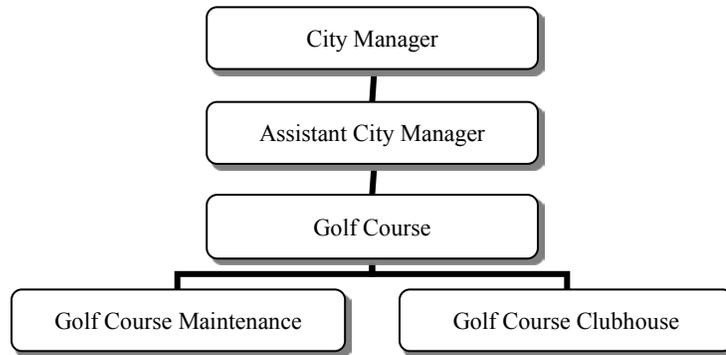


Golf Course Fund

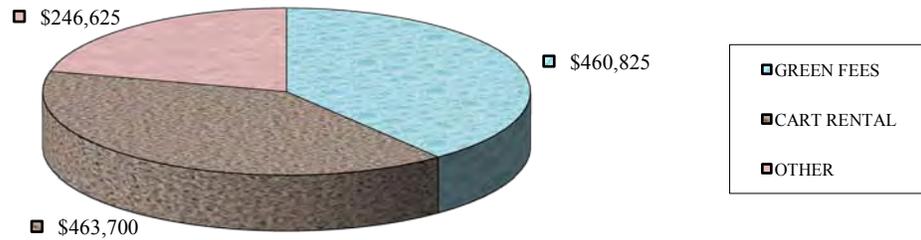
FY 09-10

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.

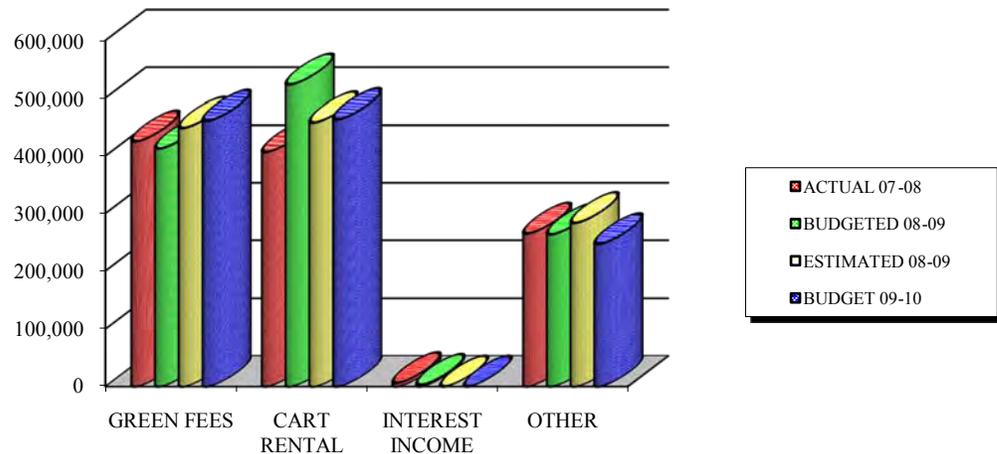
Organizational Chart:



2009-10 Projected Revenues:



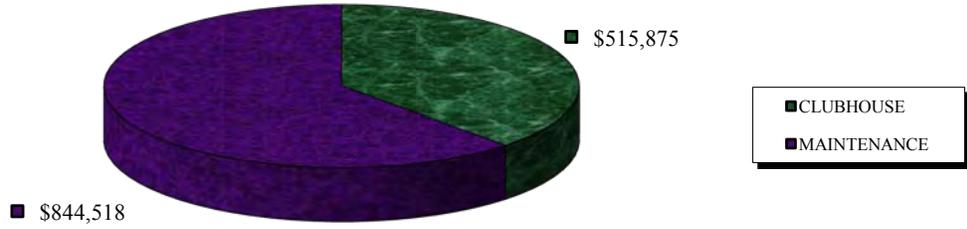
Four Year Comparison of Revenues:



Golf Course Fund

FY 09-10

2009-10 Budgeted Expenses



Four Year Comparison of Expenses:



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

Working Capital 9/30/08		\$ (70,485)
Plus Estimated 08-09 Revenues		1,189,787
Less Estimated 08-09 Expenses		1,282,476
Equals Estimated Working Capital 9/30/09		(163,174)
Plus 09-10 Revenues:		
Charges for Services	1,118,150	
Transfer from Hotel/Motel Fund	53,000	
Total Revenues		1,171,150
Equals Total Resources		1,007,976
Less 09-10 Expenses:		
Club House	515,875	
Maintenance	844,518	
Total Expenses		1,360,393
Equals Estimated Working Capital 9/30/10		\$ (352,417)

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 1,189,787	\$ 1,171,150	
Expenses	1,282,476	1,360,393	
Revenues over Expenses *	\$ (92,689)	\$ (189,243)	

Targeted working capital - 60 to 90 days

Estimated working capital - (95) days

Goal: \$335,439

1 Day = \$3,727

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services - Green Fees:					
408.07-01	Non-resident Weekday	\$ 73,777	\$ 76,000	\$ 82,232	\$ 82,000
408.07-02	Non-resident Weekend	187,282	174,000	190,443	189,000
408.07-03	Non-resident Seniors	29,633	25,650	33,372	33,350
408.07-04	Resident Weekday	11,896	12,800	13,376	14,450
408.07-05	Resident Weekend	18,854	19,200	19,272	21,250
408.07-06	Resident Seniors	9,366	10,500	9,093	9,775
408.07-07	Twilight Green Fees- Weekday	32,589	29,700	37,895	40,600
408.07-17	Twilight Green Fees - Weekend	51,463	51,200	51,904	56,100
408.07-30	Golf Pass Weekday	1,107	1,890	-	-
408.07-31	Golf Pass Weekend	340	700	-	-
408.07-32	Junior Green Fees	8,883	11,200	10,890	14,300
	Green Fees Subtotal	<u>425,190</u>	<u>412,840</u>	<u>448,477</u>	<u>460,825</u>
Charges for Services - Cart Rental:					
408.07-08	Cart Rental - 9 Hole	17,829	24,000	22,800	24,000
408.07-09	Cart Rental - 18 Hole	318,027	411,684	363,194	364,000
408.07-18	Cart Rental - 9 Hole - Single	530	500	198	220
408.07-19	Cart Rental - 18 Hole - Single	2,430	2,464	1,952	1,920
408.07-25	Cart Rental - Senior 9	820	720	1,056	960
408.07-27	Cart Rental - Senior 18	8,596	10,000	9,580	10,000
408.07-33	Manager Cart	4,349	2,000	5,000	5,000
408.07-35	Manager Green Fees	54,469	72,000	54,105	57,600
	Cart Rental Subtotal	<u>407,050</u>	<u>523,368</u>	<u>457,885</u>	<u>463,700</u>
Other Charges for Services:					
408.07-11	Tournament Fees	36,635	37,500	35,037	39,600
408.07-12	Resident Memberships	18,866	22,000	17,600	18,400
408.07-13	Non-resident Memberships	60,241	67,500	63,275	63,700
408.07-14	Senior Memberships	10,268	8,100	9,000	9,500
408.07-36	Summer Memberships	-	-	-	2,425
408.07-16	Concession Commissions	72,491	65,000	60,000	60,000
408.07-34	Sponsor Donations	925	-	-	-
410.00-00	Miscellaneous	153	3,400	-	-
	Other Charges for Services Subtotal	<u>199,579</u>	<u>203,500</u>	<u>184,912</u>	<u>193,625</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	14,085	-	-	-
480.01-09	Transfer from Insurance Fund	-	-	38,513	-
480.01-37	Transfer from Hotel/Motel Fund	51,500	60,000	60,000	53,000
	Administrative Transfers Subtotal	<u>65,585</u>	<u>60,000</u>	<u>98,513</u>	<u>53,000</u>

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Interest:					
483.01-00	Interest Income	6,134	2,971	-	-
	Interest Subtotal	<u>6,134</u>	<u>2,971</u>	<u>-</u>	<u>-</u>
Total Golf Course Revenue		\$ 1,103,538	\$ 1,202,679	\$ 1,189,787	\$ 1,171,150



Golf Course Fund FY 09-10

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.

Objectives:

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

Performance Indicators:

	Actual	Estimated	Proposed
	2007-08	2008-09	2009-10
Non-resident weekday	3,883	4,328	4,100
Non-resident weekend	6,458	6,567	6,300
Non-resident senior	2,195	2,472	2,300
Resident weekday	743	836	850
Resident weekend	785	803	850
Resident senior	888	866	850
Twilight weekday	2,432	2,807	2,800
Twilight weekend	3,211	3,244	3,300
Junior Fees	848	1,089	1,100
9 hole cart rental	1,486	1,425	1,500
18 hole cart rental	13,251	13,969	14,000
9 hole single cart	53	18	20
18 hole single cart	162	122	120
9 hole senior	82	88	80
18 hole senior	478	479	500
Tournament rounds	1,797	2,061	2,200
Resident senior members	9	10	10
Resident members	17	16	16
Non-resident members	48	49	49
Total member rounds	6,927	7,526	7,500

Golf Course Fund
Fiscal Year 2009-10

Golf Course Club House Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 333,093	\$ 341,934	\$ 339,557	\$ 365,306	6.84%
<i>Supplies</i>	37,323	39,540	36,540	39,540	0.00%
<i>Services & Charges</i>	73,200	86,427	75,048	88,029	1.85%
<i>Capital Outlay</i>	-	-	-	23,000	-
Division Total	\$ 443,616	\$ 467,901	\$ 451,145	\$ 515,875	10.25%

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 2007-08	Approved 2008-09	Requested 2009-10
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
Total	12	12	12

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

028-6048-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 248,514	\$ 260,155	\$ 258,265	\$ 275,172
1012 Sick Buy Back	2,820	2,905	2,820	2,959
1020 Overtime	2,539	2,700	2,700	2,700
1035 Longevity	2,440	2,632	2,632	2,824
1060 FICA	16,215	16,200	15,961	16,825
1065 Retirement	28,546	29,877	29,728	33,867
1067 Pars Retirement	573	765	751	861
1080 Insurance - Medical	31,172	25,426	25,426	28,824
1081 Insurance - Life	274	274	274	274
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	<u>333,093</u>	<u>341,934</u>	<u>339,557</u>	<u>365,306</u>
Supplies:				
2001 Office Supplies	954	850	850	850
2002 Postage	69	-	-	-
2006 Cleaning	3,249	150	150	150
2015 Other Supplies	33,051	2,500	2,500	2,500
2090 Machinery/Tools/Equipment	-	33,040	33,040	35,540
2093 Computer Equipment	-	3,000	-	500
Supplies Subtotal	<u>37,323</u>	<u>39,540</u>	<u>36,540</u>	<u>39,540</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,617	2,275	2,175	2,500
3020 Training/Seminars	1,972	1,700	1,500	1,650
4003 Radios and Base Stations	1,159	600	600	600
4006 Heating and A/C Equipment	8,522	6,000	6,000	6,000
4011 Building Maintenance	4,282	4,000	4,000	14,000
4050 Computer Hardware	-	1,800	1,800	-
4060 Computer Lease Fees	770	628	628	666
4065 Computer Maintenance Fees	3,168	2,334	2,334	2,721
5006 Fiscal Services	9,958	16,000	11,000	10,000
5007 Other Professional Services	4,097	5,000	4,000	2,738
6002 Printing/Reproduction	660	800	700	700
6005 Advertising	10,367	14,900	14,000	12,000
6006 Miscellaneous	45	200	200	200
6041 Special Events	441	690	400	400
7001 Electrical	21,134	25,000	21,211	24,880
7002 Natural Gas	1,774	2,000	2,000	2,000
7004 Water	2,234	2,500	2,500	2,300
7005 Miscellaneous Utilities	-	-	-	1,262
9997 Special Programs	-	-	-	3,412
Services & Charges Subtotal	<u>73,200</u>	<u>86,427</u>	<u>75,048</u>	<u>88,029</u>

Continued

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

028-6048-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay				
8002 Building Improvements	-	-	-	5,000
8021 Machinery/Tools/Equipment	-	-	-	18,000
Capital Outlay Subtotal	-	-	-	23,000
Division Total	\$ 443,616	\$ 467,901	\$ 451,145	\$ 515,875

Golf Course Fund
Fiscal Year 2009-10

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 530,763	\$ 538,004	\$ 497,084	\$ 530,035	-1.48%
<i>Supplies</i>	146,422	160,460	162,200	153,630	-4.26%
<i>Services & Charges</i>	135,680	158,461	172,047	156,003	-1.55%
<i>Capital Outlay</i>	-	-	-	4,850	-
Division Total	\$ 812,865	\$ 856,925	\$ 831,331	\$ 844,518	-1.45%

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 2007-08	Approved 2008-09	Requested 2009-10
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
Total	9	9	9

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

028-6049-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 347,930	\$ 362,843	\$ 335,995	\$ 347,969
1012 Sick Buy Back	6,482	6,709	5,275	5,351
1020 Overtime	24,265	25,000	18,624	25,000
1030 Certification	814	832	826	832
1035 Longevity	5,764	5,508	4,528	4,912
1060 FICA	29,366	29,320	27,394	28,266
1065 Retirement	53,570	56,712	53,362	59,829
1080 Insurance - Medical	62,344	50,852	50,852	57,648
1081 Insurance - Life	228	228	228	228
Personal Services Subtotal	<u>530,763</u>	<u>538,004</u>	<u>497,084</u>	<u>530,035</u>
Supplies:				
2001 Office Supplies	-	200	200	200
2002 Postage	125	130	100	130
2003 Protective Clothing	-	100	100	100
2004 Gas and Oil	26,165	30,780	26,000	26,000
2005 Minor Tools	466	600	600	500
2007 Chemical	66,546	68,000	68,000	68,000
2008 Educational	-	100	100	400
2009 Medical	794	750	750	800
2014 Freight	50	300	150	100
2015 Other Supplies	25,165	37,500	30,000	30,000
2030 Small Parts	24,222	20,000	30,000	24,500
2050 Safety	-	200	200	200
2090 Machinery/Tools/Equipment	2,889	1,800	6,000	2,700
Supplies Subtotal	<u>146,422</u>	<u>160,460</u>	<u>162,200</u>	<u>153,630</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,557	1,742	1,500	1,223
3020 Training/Seminars	240	300	240	420
4001 Office Equipment	-	100	100	100
4002 Machinery/Tools/Equipment	1,995	2,000	11,000	2,500
4006 Heating and A/C Equipment	207	300	300	500
4008 Pumps/Motors	-	3,000	4,000	3,000
4011 Building Maintenance	1,875	750	3,000	2,000
4012 Water Line Maintenance	694	6,000	6,000	6,000
4019 Rental of Equipment	166	4,000	4,000	4,000
4020 Motor Pool Lease Fees	66,448	69,776	69,776	73,181
4030 VM: Fleet Maintenance	3,810	3,778	3,778	1,729
4031 Other Vehicle Maintenance	1,527	3,700	3,700	4,000

Continued

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

028-6049-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
5007 Other Professional Services	5,533	4,000	18,000	4,600
6001 Uniforms	4,686	5,500	5,500	5,500
6006 Miscellaneous	-	200	200	200
7001 Electrical	16,324	30,000	17,638	19,217
7004 Water	1,425	1,700	1,700	1,700
9014 Adm Transfer to Fund 014	29,193	21,615	21,615	17,705
9997 Special Programs	-	-	-	8,428
Services & Charges Subtotal	<u>135,680</u>	<u>158,461</u>	<u>172,047</u>	<u>156,003</u>
Capital Outlay				
8023 Computer Equipment	-	-	-	4,850
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,850</u>
Division Total	\$ 812,865	\$ 856,925	\$ 831,331	\$ 844,518



Internal Service Funds Fiscal Year 2009-10

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..

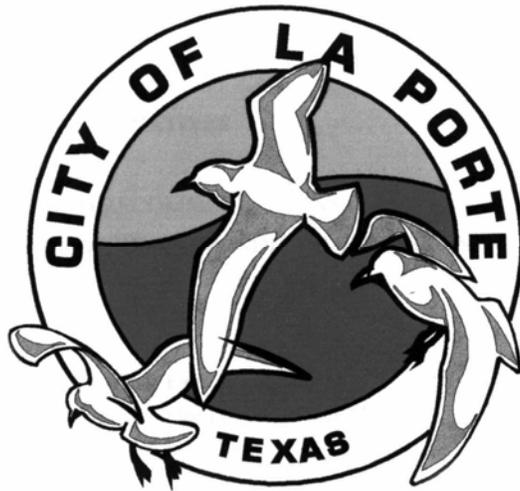
The **Insurance Fund** is used to account for the revenue and cost of providing health insurance coverage to City employees and retirees. Additionally, the fund is used to account for liability insurance and worker's compensation.

Summary by Division:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Motor Pool	\$ 1,743,317	\$ 2,640,159	\$ 3,029,404	\$ 1,969,367	-25.41%
Insurance	4,825,789	4,575,547	4,164,191	4,497,908	-1.70%
Technology	1,263,155	1,255,818	1,250,073	1,184,405	-5.69%
Total	\$ 7,832,261	\$ 8,471,524	\$ 8,443,668	\$ 7,651,680	-9.68%

Summary by Expenditure Category:

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10	Percent Change
Personal Services	\$ 1,368,333	\$ 1,338,357	\$ 1,262,559	\$ 1,300,626	-2.82%
Supplies	539,489	396,639	443,487	360,199	-9.19%
Services & Charges	5,297,307	5,153,612	4,767,717	5,191,044	0.73%
Capital Outlay	627,132	1,582,916	1,969,905	799,811	-49.47%
Total	\$ 7,832,261	\$ 8,471,524	\$ 8,443,668	\$ 7,651,680	-9.68%



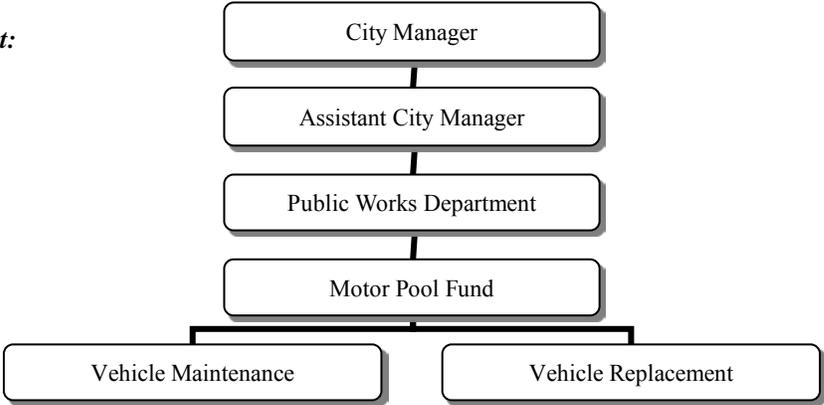
Motor Pool Fund

FY 09-10

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.

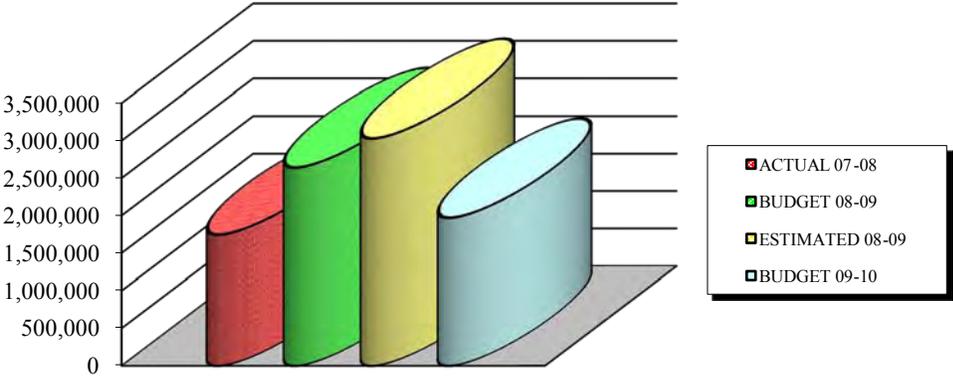
Organizational Chart:



2009-10 Projected Revenues:



Four Year Comparison of Expenses:



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<i>Working Capital 9/30/08</i>	\$ 2,932,392	\$ (29,965)	\$ 2,902,427
Plus Estimated 08-09 Revenues	1,038,494	1,071,424	2,109,918
Less Estimated 08-09 Expenses	1,969,905	1,059,499	3,029,404
<i>Equals Estimated Working Capital 9/30/09</i>	2,000,981	(18,040)	1,982,941
Plus 09-10 Revenues:			
Charges for Services	1,061,578	1,134,022	2,195,600
Interest	23,000	-	23,000
Total Revenues	1,084,578	1,134,022	2,218,600
<i>Equals Total Resources</i>	3,085,559	1,115,982	4,201,541
Less 09-10 Expenses:			
Purchase of Vehicles	799,811	-	799,811
Maintenance of Vehicles	-	1,169,556	1,169,556
Total Expenses	799,811	1,169,556	1,969,367
<i>Equals Estimated Working Capital 9/30/10</i>	\$ 2,285,748	\$ (53,574)	\$ 2,232,174
	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 2,109,918	\$ 2,218,600	
Expenses & Commitments	3,029,404	1,969,367	
Revenues over Expenses	\$ (919,486)	\$ 249,233	

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
408.01-28	Proceeds from Damage to Vehicles	\$ 43,385	\$ -	\$ 14,532	\$ -
408.01-29	Lease Fees	878,716	989,462	989,462	1,061,578
	Charges for Services Subtotal	<u>922,101</u>	<u>989,462</u>	<u>1,003,994</u>	<u>1,061,578</u>
Miscellaneous:					
410.05-00	Gain (loss) sale of Equip	(16,478)	-	-	-
	Miscellaneous Subtotal	<u>(16,478)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	92,018	47,853	34,500	23,000
	Interest Subtotal	<u>92,018</u>	<u>47,853</u>	<u>34,500</u>	<u>23,000</u>
	Total Vehicle Replacement Revenues	\$ 997,641	\$ 1,037,315	\$ 1,038,494	\$ 1,084,578

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

Object	Description	Actual 2007-08	Projected 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
408.01-28	Proceeds from Damages	\$ 3,534	\$ -	\$ -	\$ -
408.01-30	Maintenance Fees	1,029,695	1,068,968	1,068,968	1,134,022
	Charges for Services Subtotal	<u>1,033,229</u>	<u>1,068,968</u>	<u>1,068,968</u>	<u>1,134,022</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	17,043	-	2,456	-
	Administrative Transfers Subtotal	<u>17,043</u>	<u>-</u>	<u>2,456</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	2,793	1,405	-	-
	Interest Subtotal	<u>2,793</u>	<u>1,405</u>	<u>-</u>	<u>-</u>
	Total Vehicle Maintenance Revenues	\$ 1,053,065	\$ 1,070,373	\$ 1,071,424	\$ 1,134,022

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2009-10**

Account Number	Amount	Unit	Description
009-5051-522-8050	\$ 28,000	51-11	1/2 Ton 4WD Pickup ¹
009-5252-521-8050	17,000	52-01	4 Door Sedan
009-5253-521-8050	24,000	53-21	Police Patrol Unit
009-5253-521-8050	24,000	53-45	Police Patrol Unit
009-5253-521-8050	24,000	53-32	Police Patrol Unit
009-5253-521-8050	33,000	53-39	Police Patrol Unit ²
009-5253-521-8050	24,000	53-28	Police Patrol Unit
009-5253-521-8050	24,000	53-46	Police Patrol Unit
009-5253-521-8050	24,000	53-34	Police Patrol Unit
009-5253-521-8050	24,000	53-33	Police Patrol Unit
009-5253-521-8050	24,000	53-35	Police Patrol Unit
009-5253-521-8050	17,000	53-36	Police Patrol Unit
009-5256-521-8050	35,000	56-13	Police Patrol Unit ³
009-5256-521-8050	15,000	56-10	Police Patrol Unit
009-5256-521-8050	15,000	56-08	Police Patrol Unit
009-5258-521-8050	13,882	58-03	1/2 Ton Bi-Fuel Pickup
009-6049-551-8050	27,300	49-28	Reel Mower
009-6049-551-8050	16,564	49-76	Rotary Mower
009-6049-551-8050	27,300	49-80	Greens Mower
009-7071-531-8050	115,435	71-39	Motor Grader ⁴
009-7071-531-8050	45,000	71-95	Steel Roller ⁵
009-7072-532-8050	77,000	72-33	Trash Truck
009-7086-532-8050	51,650	86-31	Trackhoe
009-7086-532-8050	59,798	86-11	Backhoe
009-8080-552-8050	<u>13,882</u>	80-70	1/2 Ton Bi-Fuel Pickup
TOTAL	\$ 799,811		

¹Upgrade to 1/2 Ton Extended Crew Cab 4WD Pickup

²Replace with SUV

³Upgrade to 3/4 Ton 4 DR Crew Cab

⁴Replace with Dozer and Skid Steer Loader

⁵Replace with Steel Wheel Vibratory Roller

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

Division	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Fire Prevention	\$ 2,004	\$ 2,620	\$ 2,620	\$ 2,663
Fire Suppression	194,556	211,833	211,833	235,727
Emergency Medical Services	38,374	64,048	64,048	66,748
Police Administration	3,192	2,411	2,411	5,515
Police Patrol	102,540	125,453	125,453	96,463
Criminal Investigation	13,560	10,481	10,481	3,744
Support Services	8,880	14,596	14,596	17,712
Emergency Management	2,496	2,042	2,042	2,196
Purchasing	1,152	1,404	1,404	2,528
Public Works Administration	1,632	1,200	1,200	1,416
Streets	177,157	194,743	194,743	226,778
Residential Solidwaste	132,612	152,821	152,821	173,597
Parks Maintenance	36,629	33,431	33,431	29,992
Recreation	1,548	852	852	1,632
Special Services	15,684	20,299	20,299	23,532
Planning & Engineering	1,308	1,058	1,058	2,004
Inspection	1,780	4,025	4,025	2,945
Water Production	4,860	4,297	4,297	4,896
Water Distribution	16,824	14,729	14,729	20,167
Wastewater Collection	37,234	36,546	36,546	48,448
Wastewater Treatment	12,951	14,891	14,891	12,626
Utility Billing	1,392	1,065	1,065	1,428
Vehicle Maintenance Fund	3,903	4,841	4,841	5,640
Golf Course Maintenance	66,448	69,776	69,776	73,181
TOTAL	\$ 878,716	\$ 989,462	\$ 989,462	\$ 1,061,578

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

Division	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Fire Prevention	\$ 3,861	\$ 3,832	\$ 3,832	\$ 3,288
Fire Suppression	47,289	54,987	54,987	68,426
Emergency Medical Services	41,239	45,260	45,260	46,969
Police Administration	6,487	5,113	5,113	4,620
Police Patrol	146,706	148,000	148,000	158,395
Criminal Investigation	44,817	44,640	44,640	40,846
Support Services	21,083	22,158	22,158	20,409
Emergency Management	438	724	724	879
Purchasing	2,754	2,305	2,305	1,276
Public Works Administration	927	1,340	1,340	1,672
Streets	237,860	234,445	234,445	238,047
Residential Solidwaste	236,341	260,250	260,250	291,393
Parks Maintenance	58,332	61,472	61,472	72,763
Recreation	2,394	2,358	2,358	2,778
Special Services	10,966	12,836	12,836	14,003
Planning & Engineering	7,826	7,289	7,289	7,483
Inspection	9,010	10,022	10,022	9,156
Water Production	15,265	15,113	15,113	15,675
Water Distribution	37,481	37,623	37,623	38,635
Wastewater Collection	67,651	68,278	68,278	66,442
Wastewater Treatment	16,604	16,507	16,507	17,716
Utility Billing	9,550	9,647	9,647	10,431
Management Information Services	1,004	991	991	991
Golf Course Maintenance	3,810	3,778	3,778	1,729
TOTAL	\$ 1,029,695	\$ 1,068,968	\$ 1,068,968	\$ 1,134,022

Motor Pool Fund FY 09-10

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 2007-08	Estimated 2008-09	Proposed 2009-10
Vehicles Repaired	2,226	2,064	2,100
Preventive Maintenance Performed	840	998	1,010
Specifications Prepared	11	13	15

Motor Pool Fund
Fiscal Year 2009-10

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 669,408	\$ 687,990	\$ 668,397	\$ 721,951	4.94%
<i>Supplies</i>	285,014	224,937	250,209	255,197	13.45%
<i>Services & Charges</i>	167,555	144,316	140,893	192,408	33.32%
Division Total	<u>\$1,121,977</u>	<u>\$1,057,243</u>	<u>\$1,059,499</u>	<u>\$1,169,556</u>	10.62%

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 2007-08	Approved 2008-09	Requested 2009-10
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
Total	<u>12.5</u>	<u>12.5</u>	<u>12.5</u>

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

024-7074-534

		Actual	Budget	Estimated	Adopted
		2007-08	2008-09	2008-09	2009-10
Personal Services:					
1010	Regular Earnings	\$ 432,453	\$ 475,933	\$ 467,652	\$ 490,941
1012	Sick Buy Back	9,421	8,470	7,439	7,662
1020	Overtime	16,090	4,000	4,200	4,000
1035	Longevity	8,172	6,708	5,976	7,076
1041	Tool Allowance	2,700	4,500	3,300	4,500
1060	FICA	36,290	37,995	34,466	37,788
1065	Retirement	66,527	70,586	65,566	79,567
1080	Insurance - Medical	97,413	79,456	79,456	90,075
1081	Insurance - Life	342	342	342	342
Personal Services Subtotal		669,408	687,990	668,397	721,951
Supplies:					
2001	Office Supplies	564	700	650	700
2003	Protective Clothing	30	100	50	100
2004	Gas and Oil	10,711	9,752	8,303	9,982
2005	Minor Tools	1,528	1,800	1,300	1,500
2006	Cleaning	19	-	-	-
2007	Chemical	3,464	4,535	4,500	4,565
2009	Medical	76	300	150	100
2015	Other Supplies	4,031	4,000	3,500	4,000
2030	Small Parts	1,806	1,750	1,492	1,750
2040	Vehicle Maintenance	251,535	200,000	228,264	230,000
2090	Machinery/Tools/Equipment	11,250	2,000	2,000	2,000
2093	Computer Equipment	-	-	-	500
Supplies Subtotal		285,014	224,937	250,209	255,197
Services & Charges:					
3001	Memberships & Subscriptions	593	600	605	607
3020	Training/Seminars	1,840	3,200	3,000	3,000
4001	Office Equipment	10,140	11,550	11,550	12,350
4002	Machinery/Tools/Equipment	5,040	5,000	4,980	5,000
4003	Radios and Base Stations	-	100	-	100
4020	Motor Pool Lease Fees	3,903	4,841	4,841	5,640
4021	VM: Outside Contracts	78,186	60,000	66,000	66,000
4055	Computer Software	-	-	-	10,340
4060	Computer Lease Fees	10,890	11,152	11,152	24,250
4065	Computer Maintenance Fees	19,006	17,115	17,115	27,208
6001	Uniforms	3,231	3,600	3,326	3,600
7002	Natural Gas	826	1,000	655	1,000
7003	Telephone	1,034	1,500	1,511	1,500
9014	Adm Transfer to Fund 014	21,822	16,158	16,158	13,236
9050	Contingency	5,450	2,500	-	2,500
9055	VM Contingency	5,594	6,000	-	6,000
9997	Special Programs	-	-	-	10,077
Services & Charges Subtotal		167,555	144,316	140,893	192,408
Division Total		\$ 1,121,977	\$ 1,057,243	\$ 1,059,499	\$ 1,169,556



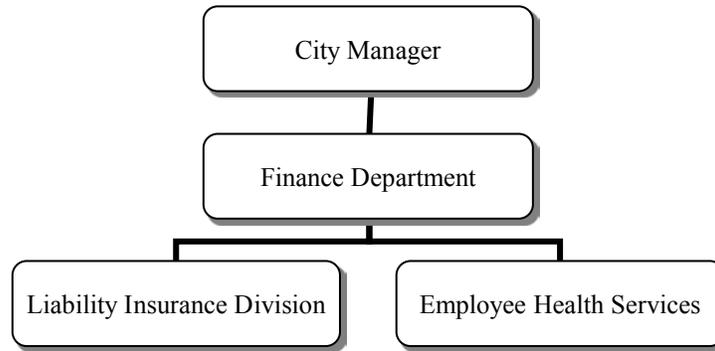
Insurance Fund

FY 09-10

Mission Statement:

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

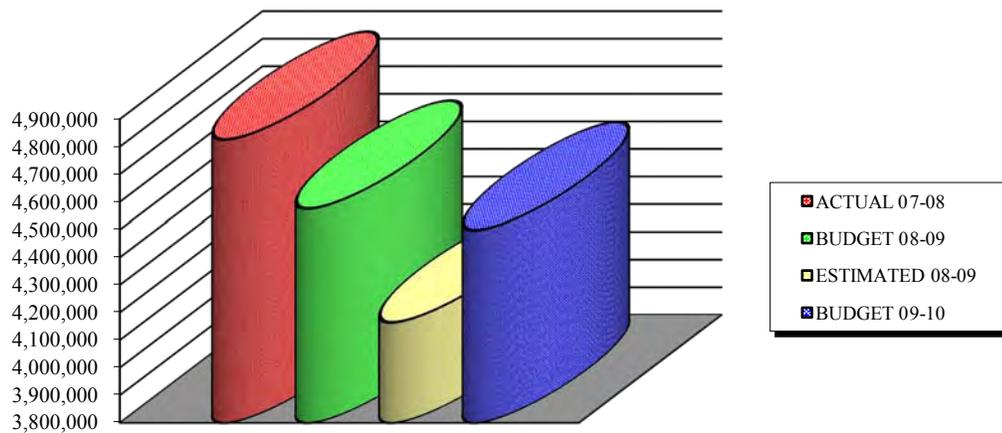
Organizational Chart:



2009-10 Projected Revenues:



Four Year Comparison of Expenses:



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

	Liability Insurance	Employee Health Services	Fund Total
Working Capital 9/30/08	\$ 200,618	\$ 2,452,556	\$ 2,653,174
Plus Estimated 08-09 Revenues	874,403	3,297,424	4,171,827
Less Estimated 08-09 Expenses	803,491	3,637,412	4,440,903
Equals Estimated Working Capital 9/30/09	271,530	2,112,568	2,384,098
Plus 09-10 Revenues:			
Charges to Departments	-	3,185,052	3,185,052
Employee Contributions	-	422,000	422,000
Retiree Contributions	-	85,500	85,500
Administrative Transfers	497,775	-	497,775
Interest	12,200	12,200	24,400
Total Revenues	509,975	3,704,752	4,214,727
Equals Total Resources	781,505	5,817,320	6,598,825
Less 09-10 Expenses:			
Employee Health Services	-	3,978,674	3,978,674
Liability Insurance Division	519,234	-	519,234
Total Expenses	519,234	3,978,674	4,497,908
Equals Estimated Working Capital 9/30/10	\$ 262,271	\$ 1,838,646	\$ 2,100,917

Liability Insurance Division

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 874,403	\$ 509,975
Expenses	803,491	519,234
Revenues over Expenses	\$ 70,912	\$ (9,259)

Employee Health Services Division

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 3,297,424	\$ 3,704,752
Expenses	3,637,412	3,978,674
Revenues over Expenses	\$ (339,988)	\$ (273,922)

Liability Insurance Division

Targeted working capital - 60 to 90 days
 Estimated working capital - 184 days
 Goal: \$128,030
 1 Day = \$1,423

Employee Health Services Division

Targeted working capital - 60 to 90 days
 Estimated working capital - 169 days
 Goal: \$981,043
 1 Day = \$10,900

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
408.01-28	Proceeds from Damages	\$ 78,009	\$ -	\$ 243,165	\$ -
Charges for Services Subtotal		<u>78,009</u>	<u>-</u>	<u>243,165</u>	<u>-</u>
Employee Health Services					
408.04-01	Charges to Departments	3,413,336	2,771,624	2,771,624	3,185,052
408.04-02	Employee Contributions	421,805	428,000	422,000	422,000
408.04-05	Cobra Contributions	15	-	-	-
408.04-04	Retiree Contributions	83,330	85,000	85,500	85,500
Employee Health Services Subtotal		<u>3,918,486</u>	<u>3,284,624</u>	<u>3,279,124</u>	<u>3,692,552</u>
Miscellaneous:					
410.00-00	Miscellaneous	-	-	2,535	-
Miscellaneous Subtotal		<u>-</u>	<u>-</u>	<u>2,535</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	688,764	508,924	508,924	416,876
480.01-02	Transfer from Utility Fund	78,664	58,245	58,245	47,711
480.01-08	Transfer from Sylvan Beach Fund	3,669	2,717	2,717	-
480.01-10	Transfer from Airport Fund	855	633	633	518
480.01-16	Transfer from LPAWA Fund	2,151	1,593	1,593	1,305
480.01-23	Transfer from Computer Fund	699	518	518	424
480.01-24	Transfer from Vehicle Maintenance Fund	21,822	16,158	16,158	13,236
480.01-28	Transfer from Golf Course Fund	29,193	21,615	21,615	17,705
Administrative Transfers Subtotal		<u>825,817</u>	<u>610,403</u>	<u>610,403</u>	<u>497,775</u>
Interest:					
483.01-00	Interest Income	81,940	50,000	36,600	24,400
Interest Subtotal		<u>81,940</u>	<u>50,000</u>	<u>36,600</u>	<u>24,400</u>
Total Insurance Fund		\$ 4,904,252	\$ 3,945,027	\$ 4,171,827	\$ 4,214,727

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

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Fire Prevention	\$ 23,379	\$ 25,607	\$ 25,607	\$ 28,824
Fire Suppression	109,102	88,991	88,991	100,884
Emergency Medical Services	155,860	127,130	127,130	144,120
Police Administration	46,758	38,139	38,139	50,442
Police Patrol	529,924	432,243	432,243	338,682
Criminal Investigation	144,894	120,774	120,774	144,120
Support Services	85,723	69,922	69,922	230,592
Administration	38,965	31,873	31,873	28,824
Emergency Management	15,586	12,713	12,713	14,412
Human Resources	19,483	17,480	17,480	19,816
Municipal Court	46,758	50,852	50,852	57,648
Purchasing	23,379	19,070	19,070	21,618
City Secretary	31,172	25,426	25,426	28,824
Legal	7,793	6,357	6,357	7,206
Accounting	74,034	54,030	54,030	61,251
Tax	31,172	25,426	25,426	28,824
General Fund Non-Departmental	397,443	305,113	305,113	374,712
Public Works Administration	31,172	25,426	25,426	28,824
Streets	218,204	177,982	177,982	201,768
Residential Solidwaste	175,343	143,022	143,022	162,135
Parks Maintenance	194,825	158,913	158,913	180,150
Recreation	54,551	44,496	44,496	57,648
Special Services	54,551	44,496	44,496	50,442
Parks Administration	41,303	33,690	33,690	43,236
Planning & Engineering	77,930	63,565	63,565	72,060
GIS Division	15,586	12,713	12,713	14,412
Inspections	85,723	69,922	69,922	79,266
Water Production	33,120	27,015	27,015	30,626
Water Distribution	91,568	74,689	74,689	84,670
Wastewater Collection	83,775	68,333	68,333	77,464
Wastewater Treatment	72,085	58,798	58,798	66,656
Utility Billing	66,241	54,030	54,030	61,251
Utility Fund Non-Departmental	54,551	44,496	44,496	50,442
Sylvan Beach Pavilion	28,834	23,519	23,519	-
Liability Insurance Division	9,741	-	-	-
Employee Health Services	1,948	1,589	1,589	1,802
Management Info Systems	31,172	25,426	25,426	36,030
Vehicle Maintenance	97,413	79,456	79,456	90,075
Golf Course Clubhouse	31,172	25,426	25,426	28,824
Golf Course Maintenance	62,344	50,852	50,852	57,648
Hotel/Motel Fund	7,793	6,357	6,357	7,206
La Porte Development Corporation	7,793	6,357	6,357	7,206
TOTAL	\$ 3,410,161	\$ 2,771,714	\$ 2,771,714	\$ 3,170,640

Administration Department
FY 09-10

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	Estimated	Proposed
	2007-08	2008-09	2009-10
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
Fiscal Year 2009-10

Liability Insurance Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 360,728	\$ 300,000	\$ 262,416	\$ 218,912	-27.03%
<i>Supplies</i>	266	-	-	-	-
Services & Charges	272,970	356,910	264,363	300,322	-15.85%
Division Total	\$ 633,964	\$ 656,910	\$ 526,779	\$ 519,234	-20.96%

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 2007-08	Approved 2008-09	Requested 2009-10
Human Resources Manager	0.25	-	-
Safety/Loss Prevention Coordinator	1.00	-	-
Total	1.25	-	-

City of La Porte, Texas
Liability Insurance
Detail of Expenditures

014-6142-515

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 62,587	\$ -	\$ 165	\$ -
1035 Longevity	362	-	-	-
1060 FICA	4,828	-	12	-
1065 Retirement	8,586	-	23	-
1070 Workers Compensation	274,538	300,000	262,130	218,912
1080 Insurance - Medical	9,741	-	-	-
1081 Insurance - Life	86	-	86	-
Personal Services Subtotal	<u>360,728</u>	<u>300,000</u>	<u>262,416</u>	<u>218,912</u>
Supplies				
2050 Safety	266	-	-	-
Supplies Subtotal	<u>266</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
3001 Memberships & Subscriptions	115	-	-	-
3020 Training/Seminars	1,097	-	-	-
3022 Employee Training	28	-	-	-
6007 Insurance	245,747	331,910	234,363	270,322
6022 Citizen Claims	15,906	15,000	30,000	20,000
6072 Safety Recognition Program	10,027	10,000	-	10,000
9997 Special Programs	50	-	-	-
Services & Charges Subtotal	<u>272,970</u>	<u>356,910</u>	<u>264,363</u>	<u>300,322</u>
Division Total	\$ 633,964	\$ 656,910	\$ 526,779	\$ 519,234



**Administration Department
FY 09-10**

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 2007-08	Estimated 2008-09	Proposed 2009-10
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
Fiscal Year 2009-10

Employee Health Services Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 19,412	\$ 18,771	\$ 18,979	\$ 20,215	7.69%
<i>Services & Charges</i>	4,172,413	3,899,866	3,618,433	3,958,459	1.50%
Division Total	\$4,191,825	\$3,918,637	\$3,637,412	\$3,978,674	1.53%

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.

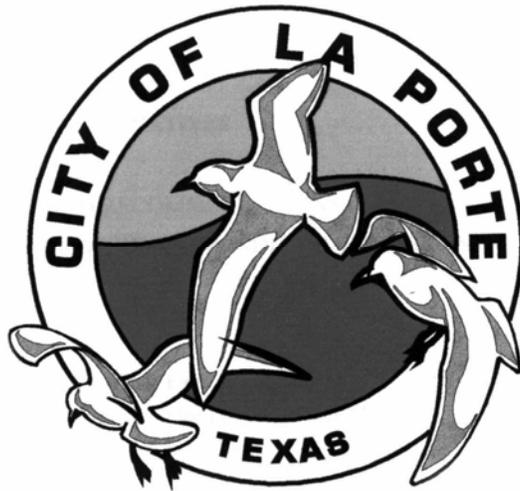
Personnel Position Roster

	Approved 2007-08	Approved 2008-09	Requested 2009-10
Human Resources Manager	0.25	0.25	0.25
Total	0.25	0.25	0.25

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

014-6144-515

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 14,222	\$ 14,063	\$ 14,226	\$ 14,909
1035 Longevity	22	-	-	-
1060 FICA	1,138	1,046	1,059	1,111
1065 Retirement	2,042	2,033	2,065	2,353
1080 Insurance - Medical	1,948	1,589	1,589	1,802
1081 Insurance - Life	40	40	40	40
Personal Services Subtotal	<u>19,412</u>	<u>18,771</u>	<u>18,979</u>	<u>20,215</u>
Services & Charges:				
3001 Memberships and Subscriptions	2,562	-	-	-
5011 Claims Administration	210,117	211,433	211,433	216,332
6011 Claims Paid	3,638,519	3,281,433	3,000,000	3,300,000
6012 Re-insurance Premiums	268,204	315,000	315,000	350,000
6023 Long-Term Disability	53,011	70,000	70,000	70,000
6073 Wellness Program	-	22,000	22,000	22,000
9997 Special Programs	-	-	-	127
Services & Charges Subtotal	<u>4,172,413</u>	<u>3,899,866</u>	<u>3,618,433</u>	<u>3,958,459</u>
Division Total	\$ 4,191,825	\$ 3,918,637	\$ 3,637,412	\$ 3,978,674



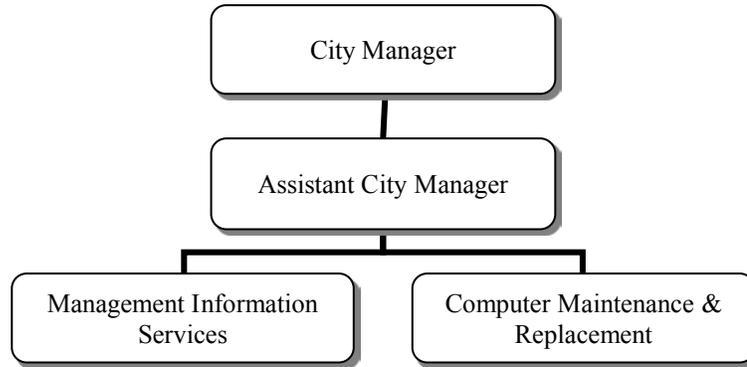
Technology Fund

FY 09-10

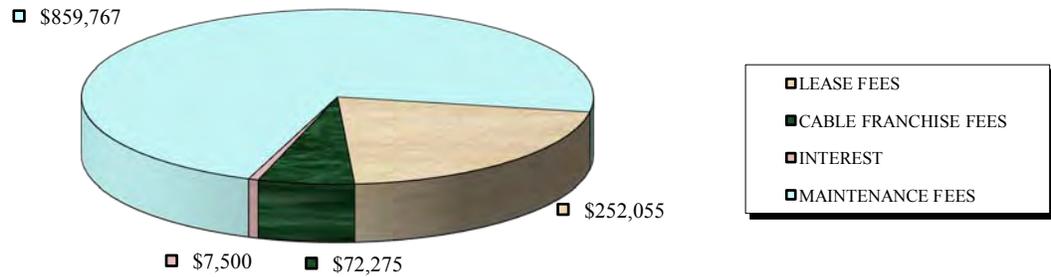
Mission Statement:

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.

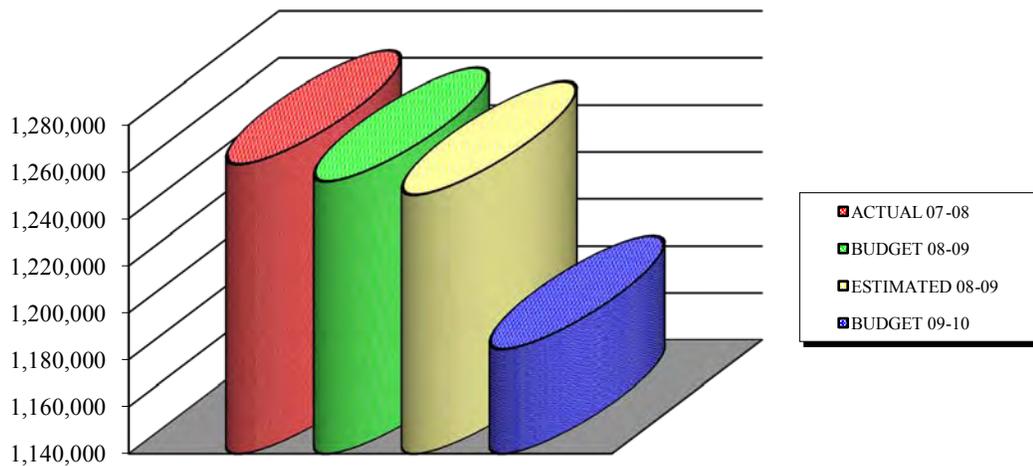
Organizational Chart:



2009-10 Projected Revenues:



Four Year Comparison of Expenses:



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

Working Capital 9/30/08		\$ 821,501
Plus Estimated 08-09 Revenues		968,102
Less Estimated 08-09 Expenses		1,250,073
Equals Estimated Working Capital 9/30/09		539,530
Plus 09-10 Revenues:		
Cable Franchise Fees	72,275	
Lease Fees	252,055	
Maintenance Fees	859,767	
Interest	7,500	
Total Revenues		1,191,597
Equals Total Resources		1,731,127
Less 09-10 Expenses:		
MIS/Computer Maintenance	862,430	
Communications	72,275	
Administration	1,500	
City Hall	38,000	
Police Department	4,500	
Networks and Printers	114,200	
Microcomputers	91,500	
Total Expenses		1,184,405
Equals Estimated Working Capital 9/30/10		\$ 546,722

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 968,102	\$ 1,191,597
Expenses	1,250,073	1,184,405
Revenues over Expenses	\$ (281,971)	\$ 7,192

**The \$546,722 is restricted for future replacement of hardware and software.*

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

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Franchise Fees:					
402.04-00	Franchise/Cable TV	\$ 45,325	\$ 46,458	\$ 46,458	\$ 72,275
	Franchise Fees Subtotal	<u>45,325</u>	<u>46,458</u>	<u>46,458</u>	<u>72,275</u>
Charges for Services:					
408.01-28	Proceeds from Damages	1,700	-	-	-
408.01-29	Lease Fees	279,908	257,007	257,007	252,055
408.01-30	Maintenance Fees	791,933	630,937	630,937	859,767
	Charges for Services Subtotal	<u>1,073,541</u>	<u>887,944</u>	<u>887,944</u>	<u>1,111,822</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	5,674	-	25,000	-
	Administrative Transfers Subtotal	<u>5,674</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	27,200	14,221	8,700	7,500
	Interest Subtotal	<u>27,200</u>	<u>14,221</u>	<u>8,700</u>	<u>7,500</u>
Total Computer Fund Revenues		\$ 1,151,740	\$ 948,623	\$ 968,102	\$ 1,191,597

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

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Fire Prevention	\$ 2,310	\$ 1,884	\$ 1,884	\$ 1,830
Fire Suppression	7,700	8,792	8,792	8,322
Emergency Medical Services	4,576	6,280	6,280	6,348
Police Administration	4,620	6,280	6,280	6,564
Police Patrol	34,892	36,424	36,424	53,790
Criminal Investigation	12,320	11,304	11,304	11,358
Support Services	10,010	7,536	7,536	7,104
Administration	6,930	4,396	4,396	4,206
Emergency Management	4,620	3,140	3,140	3,570
Human Resources	4,620	3,768	3,768	3,540
Municipal Court	8,470	9,420	9,420	8,862
Purchasing	3,850	3,140	3,140	2,994
City Secretary	21,353	21,129	21,129	3,564
Legal	363	628	628	570
City Council	770	628	628	690
Accounting	11,550	8,792	8,792	8,292
Tax	3,080	3,768	3,768	3,516
Public Works Administration	4,620	3,768	3,768	3,660
Streets	2,310	1,884	1,884	2,376
Residential Solidwaste	1,540	1,256	1,256	1,164
Parks Maintenance	2,310	1,884	1,884	1,782
Recreation	3,850	3,140	3,140	2,898
Special Services	3,850	3,140	3,140	3,162
Parks Administration	3,080	2,512	2,512	2,544
Planning & Engineering	14,357	12,530	12,530	6,558
GIS Division	8,967	8,134	8,134	1,758
Inspections	7,700	6,280	6,280	6,036
Water Distribution	2,310	1,884	1,884	1,758
Wastewater Collection	1,540	1,256	1,256	1,188
Wastewater Treatment	2,310	1,884	1,884	1,806
Utility Billing	12,004	11,638	11,638	11,343
Sylvan Beach Pavilion	770	628	628	570
La Porte Area Water Authority	3,080	2,512	2,512	2,280
Management Info Systems	48,943	41,704	41,704	39,378
Vehicle Maintenance	10,890	11,152	11,152	24,250
Golf Course Club House	770	628	628	666
Downtown Revitalization	1,903	1,256	1,256	1,164
Economic Development	770	628	628	594
TOTAL	\$ 279,908	\$ 257,007	\$ 257,007	\$ 252,055

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

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Fire Prevention	\$ 10,559	\$ 7,780	\$ 7,780	\$ 8,162
Fire Suppression	25,342	24,895	24,895	35,370
Emergency Medical Services	15,839	17,893	17,893	27,208
Police Administration	26,398	25,673	25,673	27,208
Police Patrol	162,610	138,479	138,479	247,590
Criminal Investigation	61,243	48,234	48,234	51,695
Support Services	46,460	32,675	32,675	32,649
Administration	25,342	15,559	15,559	19,045
Emergency Management	13,727	8,558	8,558	13,604
Human Resources	16,895	12,448	12,448	16,325
Municipal Court	46,460	40,454	40,454	40,812
Purchasing	15,839	11,670	11,670	13,604
City Secretary	19,006	15,559	15,559	19,045
Legal	1,056	1,556	1,556	2,721
City Council	2,112	1,556	1,556	2,721
Accounting	47,516	33,453	33,453	38,091
Tax	12,671	12,448	12,448	16,325
Public Works Administration	19,006	14,003	14,003	16,325
Streets	9,503	7,002	7,002	10,883
Residential Solidwaste	6,335	4,668	4,668	5,442
Parks Maintenance	8,447	6,224	6,224	8,162
Recreation	14,783	10,892	10,892	13,604
Special Services	12,671	9,336	9,336	13,604
Parks Administration	12,671	9,336	9,336	10,883
Planning & Engineering	30,621	21,783	21,783	32,649
GIS Division	11,615	7,780	7,780	10,883
Inspections	31,677	23,339	23,339	27,208
Water Distribution	7,391	5,446	5,446	8,162
Wastewater Collection	5,280	3,890	3,890	5,442
Wastewater Treatment	7,391	5,446	5,446	8,162
Utility Billing	22,174	17,893	17,893	24,487
Sylvan Beach Pavilion	3,168	2,334	2,334	2,721
La Porte Area Water Authority	9,503	7,002	7,002	10,883
Golf Course Club House	3,168	2,334	2,334	2,721
Vehicle Maintenance	19,006	17,115	17,115	27,208
Hotel/Motel	5,280	3,890	3,890	5,442
Economic Development	3,168	2,334	2,334	2,721
TOTAL	\$ 791,933	\$ 630,937	\$ 630,937	\$ 859,767



**Technology Fund
FY 09-10**

Information Technologies Division

Goals:

- Improve performance and reliability of the network infrastructure
- Reduce energy consumption of technology equipment
- Reduce resources required to manage the network infrastructure
- Reduce vulnerability of applications and network infrastructure to catastrophic failure
- Increase performance and utilization of technology resources by all City staff
- Update policies regarding the use of Information Technology services and equipment that are relevant to today's technology

Objectives:

- Migrate existing network resources to the centrally located virtual server system in order to reduce the number of physical servers, better utilize hardware resources, and improve manageability of network resources
- Configure a disaster recovery site at the new technology building to serve as a backup site for the primary technology center located in the Police Department building
- Provide training for Information Technology staff on existing hardware and software in order to better utilize IT resources
- Provide access to training resources to City staff to improve efficiency in use of technology equipment and to improve the work flow process

Performance Indicators:

	Actual 2007-08	Estimated 2008-09	Proposed 2009-10
Software Application Support	1,602	2000 ¹	2,500
Hardware Component Support	524	550	500 ²
Document Imaging	592	600	700
Channel 16 Support	240	450	700
Website Support	360	400	500

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

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

Technology Fund
Fiscal Year 2009-10

IT/Computer Maintenance Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 318,785	\$ 331,596	\$ 312,767	\$ 339,548	2.40%
<i>Supplies</i>	182,746	24,002	87,650	16,302	-32.08%
<i>Services & Charges</i>	524,183	598,016	590,524	578,855	-3.20%
<i>Capital Outlay</i>	(3,757)	-	-	-	-
Division Total	<u>\$1,021,957</u>	<u>\$ 953,614</u>	<u>\$ 990,941</u>	<u>\$ 934,705</u>	-1.98%

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 2007-08	Approved 2008-09	Requested 2009-10
IT Manager	1	-	-
Computer System Administrator II	1	1	1
Computer System Administrator	-	1	1
Computer Support Specialist II	1	1	1
Computer Support Specialist I	-	1	1
Computer Support Technical Assistant	-	1	1
Multimedia Technician	1	-	-
Intern (PT)	1	-	-
Total	<u>5</u>	<u>5</u>	<u>5</u>

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

023-6066-519

		Actual	Budget	Estimated	Adopted
		2007-08	2008-09	2008-09	2009-10
Personal Services:					
1010	Regular Earnings	\$ 228,145	\$ 243,431	\$ 217,637	\$ 235,335
1012	Sick Buy Back	3,187	3,284	1,488	1,533
1020	Overtime	7,404	5,500	13,376	7,500
1035	Longevity	2,724	2,212	1,120	1,080
1060	FICA	16,338	17,310	17,883	18,634
1065	Retirement	29,272	32,869	34,591	39,185
1067	Pars - Retirement	315	336	18	-
1080	Insurance - Medical	31,172	25,426	25,426	36,030
1081	Insurance - Life	228	228	228	251
1090	Other Benefits	-	1,000	1,000	-
Personal Services Subtotal		<u>318,785</u>	<u>331,596</u>	<u>312,767</u>	<u>339,548</u>
Supplies:					
2001	Office Supplies	206	900	500	500
2002	Postage	162	500	450	400
2004	Gas and Oil	552	702	400	702
2005	Minor Tools	60	100	100	100
2015	Other Supplies	3,971	2,000	600	2,000
2091	Office Furniture/Equipment	202	500	-	600
2093	Computer Equipment	177,593	19,300	85,600	12,000
Supplies Subtotal		<u>182,746</u>	<u>24,002</u>	<u>87,650</u>	<u>16,302</u>
Services & Charges:					
3001	Memberships & Subscriptions	1,058	1,600	1,200	1,600
3020	Training/Seminars	-	8,000	8,000	9,000
4001	Office Equipment	703	912	650	912
4022	Rental of Building	-	-	-	21,600
4030	VM: Fleet Maintenance	1,004	991	991	991
4050	Computer - Hardware	20,364	51,271	51,271	42,671
4055	Computer - Software	185,013	249,470	251,440	190,104
4060	Computer Lease Fees	48,943	41,704	41,704	39,378
5004	Consulting	15,262	5,000	3,500	31,500
5007	Other Professional Services	5,955	14,800	6,000	26,000
6002	Printing/Reproduction	58	250	450	250
6005	Advertising	778	-	-	-
7001	Electrical	-	500	1,800	500
7003	Telephone	244,346	223,000	223,000	210,720
9014	Adm Transfer to Fund 014	699	518	518	424
9997	Special Programs	-	-	-	3,205
Services & Charges Subtotal		<u>524,183</u>	<u>598,016</u>	<u>590,524</u>	<u>578,855</u>
Capital Outlay:					
8023	Computer Equipment	(3,757)	-	-	-
Capital Outlay Subtotal		<u>(3,757)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total		\$ 1,021,957	\$ 953,614	\$ 990,941	\$ 934,705



Technology Fund
Fiscal Year 2009-10

Computer Replacement Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
Supplies	\$ 71,463	\$ 147,700	\$ 105,628	\$ 88,700	-39.95%
Services & Charges	160,186	154,504	153,504	161,000	4.20%
Capital Outlay	9,549	-	-	-	-
Division Total	<u>\$ 241,198</u>	<u>\$ 302,204</u>	<u>\$ 259,132</u>	<u>\$ 249,700</u>	-17.37%

Scope of Services Summary

The Computer Maintenance and Replacement Fund is responsible for the preventive maintenance and repair of the City's computer system. Maintenance and Lease fees are collected from the various City Divisions and deposited into the Fund. In return, the Division receives repairs when machines break down and replacement when machines have reached the end of their useful life.

**City of La Porte, Texas
Computer Replacements
Detail of Expenditures**

023-0000-580

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2018 Computer Supplies	\$ 4,931	\$ -	\$ -	\$ -
2093 Computer Equipment	45,129	129,700	101,200	80,700
3022 Employee Training	21,403	18,000	4,428	8,000
Supplies Subtotal	<u>71,463</u>	<u>147,700</u>	<u>105,628</u>	<u>88,700</u>
Services & Charges:				
4050 Computer Hardware	155,286	148,672	148,672	150,000
4055 Computer Software	3,036	4,332	4,332	9,500
5007 Other Professional Services	1,864	1,500	500	1,500
Services & Charges Subtotal	<u>160,186</u>	<u>154,504</u>	<u>153,504</u>	<u>161,000</u>
Capital Outlay:				
8023 Computer Equipment	9,549	-	-	-
Capital Outlay Subtotal	<u>9,549</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 241,198	\$ 302,204	\$ 259,132	\$ 249,700

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

<i>Beginning Fund Balance 9/30/08</i>		\$ 5,720,815
Plus Estimated 08-09 Revenues		
Street and Alley Closings	4,610	
Transfer from General Fund	6,788,911	
Transfer from Utility Fund	1,873,902	
Transfer from 4B Fund	3,004,141	
Transfer from 2004 CO Bond Fund	232,176	
Miscellaneous Revenue	3,184	
Interest Income	100,000	
Total Revenues		12,006,924
Less Estimated 08-09 Expenditures and Commitments		
Project Costs	16,953,815	
Transfer to 2000 GO Bond Fund	43,000	
Total Expenditures and Commitments		16,996,815
<i>Estimated Fund Balance 9/30/09</i>		730,924
Plus 09-10 Revenues:		
Transfer from General Fund	675,000	
Transfer from 4B Fund	800,000	
Interest Income	50,000	
Total Revenues		1,525,000
<i>Equals Total Resources</i>		2,255,924
Less 09-10 Expenditures:		
Project Costs	2,055,100	
Contingency	200,000	
Total Expenditures		2,255,100
<i>Ending Fund Balance 9/30/10</i>		\$ 824

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 12,006,924	\$ 1,525,000
Expenditures & Commitments	16,996,815	2,255,100
Revenues over Expenditures	\$ (4,989,891)	\$ (730,100)

The General Capital Improvement Fund is used to fund projects that benefit the City's overall operation. Projects expected to be accomplished are listed on the following pages.

GENERAL CAPITAL IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
GEN675 Parks Joint Venture	\$ 15,000
GEN709 City Wide Sidewalk Replacement	50,000
GEN799 Whelen Tower	35,000
GEN872 Concrete Street Restoration	30,000
GEN927 City Wide Wheelchair Ramp/Infill Sidewalk	50,000
GEN949 Public Works Facility Rehabilitation - Phase III	75,000
GEN960 Gateway Enhancements	525,000
GEN968 Police Department DVR System	44,000
GEN983 Westside Sports Complex & Park - Installation of New Playground Equipment	55,000
GEN984 Pedestrian Bridge @ Spring Gulley, and Connecting Concrete Trails	350,000
GEN985 Basketball Court Overlay at Northside Park	54,600
GEN986 Design Northwest Park Extension and Bridge over Big Island Slough	75,000
GEN987 Wireless Network	20,000
GEN988 SunGard E-Government Project	214,000
GEN989 Replace Marquee Signage, City Hall and La Porte Recreation & Fitness Center	75,000
GEN990 City Hall Renovations	62,500
GEN991 New IT Building Computer Equipment	50,000
GEN992 Downtown District Signage	75,000
GEN993 Façade Grant	200,000
Contingency	<u>200,000</u>
 TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS	 \$ 2,255,100

DESCRIPTION OF PROJECTS

Parks Joint Venture

Project Number: 015-9892-675
Fiscal Year 09-10 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.

City Wide Sidewalk Replacement

Project Number: 015-9892-709
Fiscal Year 09-10 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.

Whelen Tower

Project Number: 015-9892-799
Fiscal Year 09-10 Funding: \$ 35,000

This project has been 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. This is the last of the sirens that will need to be replaced.

Annual Operating Impact:

None.

Concrete Street Restoration

Project Number: 015-9892-872
Fiscal Year 09-10 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 profile & 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.

City Wheelchair Ramp/Infill Sidewalk

Project Number: 015-9892-927
Fiscal Year 09-10 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.

Public Works Facility Rehabilitation - Phase III

Project Number: 015-9892-949
Fiscal Year 09-10 Funding: \$ 75,000

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 removed the existing metal roof & associated trim and installed a new metal roof with 3 inch insulation. Phase II of the project is to removed and replaced existing wall panels and insulation. Phase III of the Project will replace the roofs on three (3) equipment sheds.

Annual Operating Impact:

None.

Gateway Enhancements

Project Number: GEN960
Fiscal Year 09-10 Funding: \$ 525,000

These funds will be used to create enhancement features that will welcome visitors into this historic downtown district. Located at the entrance of the Main Street district at West Main Street and Highway 146, the City is creating unique landscaping and two brick towers on either side of Main Street that offer a visual grand welcome into La Porte's original marketplace.

Annual Operating Impact:

None. The maintenance costs for the parking lot and building exterior are already included in the budget.

In Car DVR Systems

Project Number: 015-9892-968
Fiscal Year 09-10 Funding: \$ 44,000

Digital Eyewitness Eclipse System, Wired Transfer Package - (6 units @ \$7,33333 each) Each Unit is a hard wired system including a 80GB removable hard drive, integrated overhead with Clear Comm, In-Car MIC, Rear Seat Black and White camera, Crash Record, Ignition Module, Menu Security, In-Car Wired Transfer Hardware, Delay Power Off.

This is Phase II of converted in car recorded systems from VCR technology to DVR technology. The budgeted CIP and donation from the Harris County District Attorney's office allowed the Department to supply all non-supervisor patrol car units with a DVR system. Phase II of the project is covering supervisory staff who have not received a system and are utilizing out of date VHS technology or have no recording system. Initially the Department established a three phase plan for the installation of these units. However, once these are purchased, the only units we will need are replacement or units for new vehicles.

Annual Operating Impact:

Approximately \$1,000 annually for recordable DVD's.

Westside Sports Complex & Park - Installation of New Playground Equipment

Project Number: 015-9892-983
Fiscal Year 09-10 Funding: \$ 55,000

The playground equipment replacement schedule calls for replacement of the City's park equipment at Sylvan Beach Park lease. The consensus is that this park most likely will not be a part of the City of La Porte park system in the future. Therefore, staff recommends that the play equipment be removed and not replaced. Instead, the program can be used to place new equipment at the City's west side sports complex and park, thereby freeing up funds for baseball related park equipment. This project will be completed by Force Account and should not require any engineering or design services. Installation will include park service equipment as well as play equipment (i.e. picnic tables, barbeque pits, trash receptacles, etc.). The project will have a minimal impact on the City's operating costs, and will provide a safe, pleasant environment for recreational activities at the new baseball complex and park.

Annual Operating Impact:

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

Pedestrian Bridge @ Spring Gulley, and Connecting Concrete Trails, Pecan Crossing, and Brookglen Subdivisions

Project Number: 015-9892-984
Fiscal Year 09-10 Funding: \$ 350,000

A ten foot wide pedestrian bridge to provide a safe crossing over Spring Gulley, allowing pedestrian traffic to access the new sports complex and pedestrian pathways along Canada Road and construction of approximately 3,200 linear feet of new 10' concrete trail system components to the east and west of the new park, providing connectivity between the park and the Pecan Plantation and Brookglen subdivisions. The project will enhance the recreation and transportation capabilities of the City of La Porte trail system and further the intent of the City's Bicycle – Pedestrian Trail Plan.

Annual Operating Impact:

This project should add nominal costs to the Parks & Recreation Department's operating costs for litter pickup and trimming. New trails will add additional cost for maintenance. Total estimated impact on operating costs is approximately \$1,500.

Basketball Court Overlay at Northside Park

Project Number: 015-9892-985
Fiscal Year 09-10 Funding: \$ 54,600

The basketball court at Northside Park is unlevel, which causes problems with usage. When it rains, water stands on the court and makes it impossible to use for basketball or other recreational use by the children. Overlaying the basketball court will provide a smooth, safe surface that can be used for many different recreational activities. The project calls for staining the concrete lines and circles so that continual painting of the boundaries will no longer be necessary.

Annual Operating Impact:

This project should reduce operating costs by approximately \$1,000 by providing a good, safe surface for recreational activities.

Design Northwest Park Extension and Bridge over Big Island Slough

Project Number: 015-9892-986
Fiscal Year 09-10 Funding: \$ 75,000

In accordance with long term goals to have all of the La Porte soccer fields in one location, we need to begin utilization of the ten acre tract adjacent to Northwest Park that was set aside for additional fields along with a pedestrian bridge connection over Big Island Slough, and parking for the additional fields. This project sets up funding for the design and easement process for use of this property. The bridge over Big Island Slough will open the property for future development and provide safe access by participants at the park.

Annual Operating Impact:

None.

Wireless Network

Project Number: 015-9892-987
Fiscal Year 09-10 Funding: \$ 20,000

Last year \$50,000 was budgeted for a camera project for the roadways. To add these cameras correctly, we will need a way to connect to the internet. By adding the wireless system and covering the entire City, we will be able to properly add the cameras and additional equipment such as the SCADA system at the water well sites. The ERF contract is ending in 2009, and we will need a way to connect to that system. The total cost of the project is \$80,000. The other \$60,000 will come from the Utility CIP Fund.

Annual Operating Impact:

None.

SunGard E-Government Project

Project Number: 015-9892-988
Fiscal Year 09-10 Funding: \$ 214,000

This project will provide Internet based customer service for Utility Billing, Building Permits, Code Enforcement, Tax, Purchasing, Accounts Receivable, Employment Applications and Employees. It will also include the Planning & Engineering module, FieldConnect for code enforcement and building permits, and the Human Resources module. Cost estimate for FieldConnect is subject to change as the application is not yet available.

Annual Operating Impact:

This project requires a monthly access fee of \$6,305 (\$75,660 annually) for the first year with an annual increase of 4% per year. This access fee is in addition to the current access fees of \$124,692 (with a 4% annual increase) the City is currently obligated to pay to SunGard.

Replace Marquee Signage, City Hall and La Porte Recreation & Fitness Center

Project Number: 015-9892-989
Fiscal Year 09-10 Funding: \$ 75,000

The existing marquee at City Hall is often inoperative due to equipment breakdowns caused by obsolete design technology. Replacement parts are expensive and most of the repairs require additional expertise from the manufacturer representative.

The existing marquee at the La Porte Recreation & Fitness Center was damaged by Hurricane Ike. The funds allocated to repair the damage are available. It is our intent to upgrade this marquee to a more modern electric display. This upgrade will reduce manpower needs and allow for more information to be disseminated to the public with much greater ease than with the old mechanical system. This project would also utilize the approximately \$5,000 earmarked for the repair of the RFC marquee.

This project would fund replacement of both marquees to update and improve the City’s capability to communicate with our citizens.

Annual Operating Impact:

This project should add nominal costs of approximately \$400 to the Parks & Recreation Department and Administration operating costs.

City Hall Renovations

Project Number: 015-9892-990
Fiscal Year 09-10 Funding: \$ 62,500

Renovations for City Council offices.

Annual Operating Impact:

None.

New IT Building Computer Equipment

Project Number: 015-9892-991
Fiscal Year 09-10 Funding: \$ 50,000

This project is for fiber installation, one Cisco router, one forty-eight port Cisco switch, equipment rack, uninterruptable power supply, and office furniture for four offices and the server room at the new City of La Porte technology center co-located with the LPISD technology center on the Baker Junior High campus.

Annual Operating Impact:

Approximately \$18,000 annually for the lease of the building and other utilities.

Downtown District Signage

Project Number: 015-9892-992
Fiscal Year 09-10 Funding: \$ 75,000

The City will install way finding and directional signage off major roadways to direct traffic to the Main Street District and Sylvan Beach. Way finding elements might include installing or replacing various existing vehicular signage located around town, adding signs for public parking, and pedestrian directional signage. This new signage will improve navigation for visitors and residents and will aesthetically improve the look of the area.

Annual Operating Impact:

The signs will have minor maintenance after several years.

Façade Grant

Project Number: 015-9892-993
Fiscal Year 09-10 Funding: \$ 200,000

Grants and/or matching funds will be made available to Main Street business owners to enhance existing building design. Owners and tenants may be eligible for the reimbursement grant as incentive to partner with the City of La Porte to achieve a mutual goal of visually enhancing their business and the Main Street District.

Annual Operating Impact:

None.



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

<i>Beginning Fund Balance 9/30/08</i>	\$	250,619
Plus Estimated 08-09 Revenues		767,650
Less Estimated 08-09 Expenditures and Commitments		1,002,720
<i>Estimated Fund Balance 9/30/09</i>		15,549
Plus 09-10 Revenues:		
Transfer from Utility Fund		400,000
Water Front Foot Fees		90,000
Sewer Front Fees		100,000
Interest Income		2,500
Total Revenues		592,500
<i>Equals Total Resources</i>		608,049
Less 09-10 Expenditures:		
Project Costs		85,000
Contingency		20,000
Total Expenses		105,000
<i>Ending Fund Balance 9/30/10</i>	\$	503,049

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 767,650	\$ 592,500	
Expenditures & Commitments	1,002,720	105,000	
Revenues over Expenditures	\$ (235,070)	\$ 487,500	

The Utility Capital Improvement Fund is used to fund projects that benefit the City Water and Wastewater system. Projects expected to be accomplished are listed on the following pages.

UTILITY CAPITAL IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
GEN987 Wireless Network	\$ 60,000
UTL725 Utility Line Oversizing	25,000
Contingency	20,000
TOTAL UTILITY CAPITAL IMPROVEMENT PROJECTS	\$ 105,000

Wireless Network

Project Number: 003-9890-987
 Fiscal Year 09-10 Funding: \$ 60,000

Last year \$50,000 was budgeted for a camera project for the roadways. To add these cameras correctly, we will need a way to connect to the internet. By adding the wireless system and covering the entire City, we will be able to properly add the cameras and additional equipment such as the SCADA system at the water well sites. The ERF contract is ending in 2009, and we will need a way to connect to that system. The total cost of the project is \$80,000. The other \$20,000 will come from the General CIP Fund.

Annual Operating Impact:

None.

Utility Line Oversizing

Project Number: 003-9890-725
 Fiscal Year 09-10 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.

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

<i>Beginning Fund Balance 9/30/08</i>		\$ 1,206,741
Plus Estimated 08-09 Revenues		16,000
Less Estimated Expenditures and Commitments		
Widen Fairmont Pkwy to 6 Lanes*	-	-
<i>Estimated Fund Balance 9/30/09</i>		1,222,741
Plus 09-10 Revenues:		
Interest Income	10,600	
Total Revenues		10,600
<i>Equals Total Resources</i>		1,233,341
Less 09-10 Expenditures:		
San Jacinto Trail	304,000	
McCabe Trail System	200,000	
		504,000
<i>Ending Fund Balance 9/30/10</i>		\$ 729,341

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 16,000	\$ 10,600
Expenditures & Commitments	-	504,000
Revenues over Expenditures	\$ 16,000	\$ (493,400)

*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.

TRANSPORTATION AND OTHER INFRASTRUCTURE FUND PROJECT SUMMARY

PROJECT NAME	COST
TRA994 San Jacinto Trail	\$ 304,000
TRA995 McCabe Trail System	<u>200,000</u>
TOTAL OTHER INFRASTRUCTURE FUND PROJECTS	\$ 504,000

San Jacinto Trail

Project Number: 005-9892-994
 Fiscal Year 09-10 Funding: \$ 304,000

A ten foot wide promenade sidewalk, that will continue the connections between the City's business district and key recreational areas by connecting the new Town Plaza in to the Sylvan Beach area. The project will enhance the recreation and transportation capabilities of the City of La Porte trail system and further the intent of the City's marketing plan as well as Bicycle - Pedestrian Trail Plan. The pedestrian walkway will include benches, trees, bicycle racks and drinking fountains along the pathway.

Annual Operating Impact:

This project should add approximately \$3,500 to the Parks and Recreation Department's operating costs.

McCabe Trail System - Phase I & II

Project Number: 005-9892-995
 Fiscal Year 09-10 Funding: \$ 200,000

A ten foot wide concrete bicycle – pedestrian pathway, with Phase I to connect the new Bayshore Elementary School to the Forest Vista Mobile Home Park, 600 McCabe Road (west drive). This project will allow children on foot and bicycle from the Forest Vista Mobile Homes, in the Safe Routes to School configuration, to connect to the new school without having to travel on the narrow two lane road.

Phase II to connect the Forest Vista Mobile Home Park, 600 McCabe Road (west drive), to Broadway. This project will allow pedestrian and bicycle traffic, in the Safe Routes to School configuration, to connect to the existing Safe Routes to School path on Broadway.

The project will enhance the recreation and transportation capabilities of the City of La Porte trail system and further the intent of the City's Bicycle – Pedestrian Trail Plan.

Annual Operating Impact:

This project should add nominal costs of approximately \$3,500 to the Parks & Recreation Department's operating costs.

**City of La Porte
Sewer Rehabilitation Fund (018) Summary**

<i>Beginning Fund Balance 9/30/08</i>	\$	131,206
Plus Estimated 08-09 Revenues		302,500
Less Estimated 08-09 Expenditures and Commitments		348,321
<i>Estimated Fund Balance 9/30/09</i>		85,385
Plus 09-10 Revenues:		
Transfer from Utility Fund		300,000
Interest Income		1,600
		301,600
Total Revenues		301,600
<i>Equals Total Resources</i>		386,985
Less 09-10 Expenditures:		
Project Costs		300,000
Contingency		50,000
		350,000
Total Expenditures		350,000
<i>Ending Fund Balance 9/30/10</i>	\$	36,985

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 302,500	\$ 301,600
Expenditures & Commitments	348,321	350,000
Revenues over Expenditures	\$ (45,821)	\$ (48,400)

The Sewer Rehabilitation Capital Improvement Fund is used to fund projects that specifically relate to the Sewage Collection System. Past Projects include emphasis on inflow and infiltration into the collection system.

SEWER REHABILITATION FUND PROJECT SUMMARY

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

Sanitary Sewer Rehabilitation

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

Replacement of equipment includes the following:

• Camera skid for large diameter pipe	\$ 1,200
• Color mini camera and locator	12,000
• Pipe plug for large diameter (15" - 30")	1,650
• Two shoring pumps	1,400
• Digital camera with mobile printer	400
• Miscellaneous replacement of equipment	<u>3,350</u>
Total Equipment	\$ 20,000

Contract work includes slip lining various sewer lines identified in the Fairmont Park West and Brookglen area. Additional contract work includes cleaning, televising, smoke testing and point repairs.

In-house work includes cleaning, televising, smoke testing, point repairs, manhole repairs and slip lining.

Annual Operating Impact:

None.

**City of La Porte
Drainage Improvement Fund (019) Summary**

<i>Beginning Fund Balance 9/30/08</i>	\$	-
Plus Estimated 08-09 Revenues		-
Less Estimated 08-09 Expenditures and Commitments		-
		-
<i>Estimated Fund Balance 9/30/09</i>		-
Plus 09-10 Revenues:		
Drainage Fees	288,000	
Interest Income	2,500	
		-
Total Revenues		290,500
<i>Equals Total Resources</i>		290,500
Less 09-10 Expenditures:		
Drainage Improvements	144,000	
Contingency	25,000	
		-
Total Expenditures		169,000
<i>Ending Fund Balance 9/30/10</i>	\$	121,500

	Estimated 2008-09	Projected 2009-10
Revenues	\$ -	\$ 290,500
Expenditures & Commitments	-	169,000
Revenues over Expenditures	\$ -	\$ 121,500

The Drainage Improvement Fund is used to fund projects that specifically relate to drainage maintenance and improvements.

DRAINAGE IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
DRA690 Drainage Improvements	\$ 144,000
Contingency	25,000
TOTAL DRAINAGE IMPROVEMENT FUND PROJECTS	\$ 169,000

Drainage Improvements

Project Number: 019-9881-690
Fiscal Year 09-10 Funding: \$ 144,000

The drainage improvement project is intended to be an ongoing, annual project that incorporates maintenance of existing facilities, investigates and designs improvements to provide relief to specific areas, and provides for contract design and construction of identified improvements beyond the scope of City capabilities.

City staff will meet on a weekly basis to coordinate the efforts of Public Works, Planning and Engineering and outside contractors and consultants. Monthly reports will be provided to City Council on progress.

Annual Operating Impact:

None.

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

<i>Beginning Fund Balance 9/30/08</i>		\$ 323,115
Plus Estimated 08-09 Revenues		
Sales Tax	748,750	
Interest Income	5,400	
Total Revenues	754,150	754,150
Less Estimated 08-09 Expenditures		1,081,796
<i>Estimated Fund Balance 9/30/09</i>		(4,531)
Plus 09-10 Revenues:		
Sales Tax	723,245	
Interest Income	3,600	
Total Revenues	726,845	726,845
<i>Equals Total Resources</i>		722,314
Less 09-10 Expenditures:		
Street Maintenance Projects	700,000	
Total Expenditures	700,000	700,000
<i>Ending Fund Balance 9/30/10</i>		\$ 22,314

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 754,150	\$ 726,845	
Expenditures	1,081,796	700,000	
Revenues over Expenditures	\$ (327,646)	\$ 26,845	

STREET MAINTENANCE SALES TAX SUMMARY

PROJECT NAME	COST
Concrete Streets	<u>\$ 700,000</u>
TOTAL STREET MAINTENANCE SALES TAX FUND PROJECTS	\$ 700,000

Concrete Streets

Project Number: 033-7071-531
Fiscal Year 09-10 Funding: \$ 700,000

This project is the continuation of the replacement of concrete & overlay of asphalt streets, utilizing the street maintenance sales tax.

Annual Operating Impact:
None.

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

<i>Beginning Fund Balance 9/30/08</i>		\$ 1,170,841
Plus Estimated 08-09 Revenues		13,500
	*	
Less Estimated 08-09 Expenditures and Commitments		
F216 Watershed Study Design / Construction	1,160,704	1,160,704
<i>Estimated Fund Balance 9/30/09</i>		23,637
Plus 09-10 Revenues:		
Interest Income	-	
Total Revenues		-
<i>Equals Total Resources</i>		23,637
Less 09-10 Expenditures:		
F216 Watershed Construction	-	
Total Expenditures		-
<i>Ending Fund Balance 9/30/10</i>		\$ 23,637

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 13,500	\$ -
Expenditures & Commitments	1,160,704	-
Revenues over Expenditures	\$ (1,147,204)	\$ -

1998 General Obligation Bonds issued for Street and Drainage Improvements.



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

<i>Beginning Fund Balance 9/30/08</i>	\$	142,367
Plus Estimated 08-09 Revenues		
Transfer from General Capital Improvement Fund		43,000
Interest Income		1,200
		186,255
Less Estimated Expenditures and Commitments		
Projects Costs - Initiate Design of Training Facility		186,255
		312
<i>Estimated Fund Balance 9/30/09</i>		
Plus 09-10 Revenues:		
Interest Income	-	
Total Revenues		-
<i>Equals Total Resources</i>		
		312
Less 09-10 Expenditures:		
Fire Training Facility	-	
Total Expenditures		-
<i>Ending Fund Balance 9/30/10</i>		
	\$	312

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 44,200	\$ -
Expenditures & Commitments	186,255	-
Revenues over Expenditures	\$ (142,055)	\$ -

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



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

<i>Beginning Fund Balance 9/30/08</i>	\$	41,471
Plus Estimated 08-09 Revenues		
Interest Income		485
Less Estimated Expenditures and Commitments		
Wastewater Treatment Plant Improvements		41,956
		41,956
<i>Estimated Fund Balance 9/30/09</i>		-
Plus 09-10 Revenues:		
Interest Income		-
		-
Total Revenues		-
<i>Equals Total Resources</i>		-
Less 09-10 Expenditures:		
Wastewater Treatment Plant Improvements		-
		-
Total Expenditures		-
<i>Ending Fund Balance 9/30/10</i>	\$	-

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 485	\$ -	
Expenditures & Commitments	41,956	-	
Revenues over Expenditures	\$ (41,471)	\$ -	

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

<i>Beginning Fund Balance 9/30/08</i>		\$	1,446,046
Plus Estimated 08-09 Revenues			12,700
Less Estimated Expenditures and Commitments			
Reimburse for Canada Road - Transfer to Fund 015	232,176		
Bay Area Boulevard Trail	850,000		
Total Expenditures			1,082,176
<i>Estimated Fund Balance 9/30/09</i>			376,570
Plus 09-10 Revenues:			
Interest Income	-		-
<i>Equals Total Resources</i>			376,570
Less 09-10 Expenditures:			
Transfer to Debt Service Fund	376,570		
Total Expenditures			376,570
<i>Ending Fund Balance 9/30/10</i>		\$	-

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 12,700	\$ -	
Expenditures & Commitments	1,082,176	376,570	
Revenues over Expenditures	\$ (1,069,476)	\$ (376,570)	

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



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

<i>Beginning Fund Balance 9/30/08</i>		\$ 450,043
Plus Estimated 08-09 Revenues		
Interest Income		5,500
Less Estimated Expenditures and Commitments		
Lift Station #6 (Design Only)	62,113	
Valley Brook Waterline Replacement	21,371	
Lift Station Evaluation	30,000	
Fairmont Utility Relocation	85,556	
Total Expenditures		199,040
<i>Estimated Fund Balance 9/30/09</i>		256,503
Plus 09-10 Revenues:		
Interest Income	-	-
<i>Equals Total Resources</i>		256,503
Less 09-10 Expenditures:		
Broadway Waterline Replacement	256,503	
Total Expenditures		256,503
<i>Ending Fund Balance 9/30/10</i>		\$ -

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 5,500	\$ -
Expenditures & Commitments	199,040	256,503
Revenues over Expenditures	\$ (193,540)	\$ (256,503)

2005 Certificates of Obligation Bonds issued for the purchase of a fire truck, Bayshore Water/Sewer Replacement and Various Other Water/Sewer Capital Projects.

2005 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
UTL996 Broadway Waterline Replacement	<u>\$ 256,503</u>
TOTAL 2005 CERTIFICATES OF OBLIGATION PROJECTS	\$ 256,503

Broadway Waterline Replacement

Project Number: 045-9892-996
 Fiscal Year 09-10 Funding: \$ 256,503

The existing waterline along South Broadway from West A to West E and West F to West G streets is constructed of cast iron pipe, and has been susceptible to frequent breakage due to the material and age (40+ years). Replacement of this line with C900 PVC will eliminate this problem. The total cost of the project is \$270,000. The additional \$13,497 will come from the 2006 Certificates of Obligation Bond Fund.

Annual Operating Impact:
 None.

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

<i>Beginning Fund Balance 9/30/08</i>		\$ 298,063
Plus Estimated 08-09 Revenues		
Interest Income		2,800
Less Estimated Expenditures and Commitments		
Police Facility	284,644	
Total Expenditures		284,644
<i>Estimated Fund Balance 9/30/09</i>		16,219
Plus 09-10 Revenues:		
Interest Income	-	-
<i>Equals Total Resources</i>		16,219
Less 09-10 Expenditures:		
Transfer to Debt Service Fund	16,219	
Total Expenditures		16,219
<i>Ending Fund Balance 9/30/10</i>		\$ -

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 2,800	\$ -
Expenditures & Commitments	284,644	16,219
Revenues over Expenditures	\$ (281,844)	\$ (16,219)

2005 General Obligation Bonds issued for the Police Facility.



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

Beginning Fund Balance 9/30/08		\$ 3,276,785
Plus Estimated 08-09 Revenues		
Interest Income	17,500	
Total Revenues	17,500	17,500
Less Estimated Expenditures and Commitments		
Various Water/Sewer Projects	2,100,859	
Total Expenditures & Commitments	2,100,859	2,100,859
Estimated Fund Balance 9/30/09		1,193,426
Plus 09-10 Revenues:		
Interest Income	-	-
Equals Total Resources		1,193,426
Less 09-10 Expenditures:		
Lift Station #10	400,000	
Broadway Waterline Replacement	13,497	
Utility Equipment Replacement	40,000	
In-House Waterline Replacement	30,000	
25th Street Waterwell Improvements	250,000	
McCabe Road Trunk Sewer	233,000	
Total Expenditures		966,497
Ending Fund Balance 9/30/10		\$ 226,929

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 17,500	\$ -
Expenditures & Commitments	2,100,859	966,497
Revenues over Expenditures	\$ (2,083,359)	\$ (966,497)

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
UTL997 Lift Station #10	\$ 400,000
UTL996 Broadway Waterline Replacement	13,497
UTL880 Utility Equipment Replacement	40,000
UTL898 In-house Water Line Replacement	30,000
UTL998 25th Street Water Well Improvements	250,000
UTL712 McCabe Road Trunk Sewer	233,000
TOTAL 2006 CERTIFICATES OF OBLIGATION PROJECTS	\$ 966,497

Lift Station #10

Project Number: 047-9892-997
 Fiscal Year 09-10 Funding: \$ 400,000

This project involves the replacement of Lift Station #10 (Glen Meadows) as identified by the recently completed Lift Station Evaluation Study.

Annual Operating Impact:

None.

Broadway Waterline Replacement

Project Number: 047-9892-996
 Fiscal Year 09-10 Funding: \$ 13,497

The existing waterline along South Broadway from West A to West E and West F to West G streets is constructed of cast iron pipe, and has been susceptible to frequent breakage due to the material and age (40+ years). Replacement of this line with C900 PVC will eliminate this problem. The total cost of the project is \$270,000. The additional \$256,503 will come from the 2005 Certificates of Obligation Bond Fund.

Annual Operating Impact:

None.

Utility Equipment Replacement

Project Number: 047-9892-880
 Fiscal Year 09-10 Funding: \$ 40,000

Ongoing improvements to various utility sites, including replacement of motor controls, pumps, motors, chlorinators & other equipment. Specific projects include the following:

- Replace rotating assemblies at Lift Stations 13, 14, 15, 16, 22, 25 and 31.
- Replace two self-priming pumps at Lift Station 26.
- Replace two grit pumps at Waste Water Treatment Plant.

Annual Operating Impact:

None.

In-house Waterline Replacement

Project Number: 047-9892-898
Fiscal Year 09-10 Funding: \$ 30,000

Numerous waterlines within the City, primarily serving residential services, are in need of replacement. These lines are typically old, undersized and of steel pipe construction. The lines to be replaced will be determined.

Annual Operating Impact:
None.

25th Street Water Well Improvements

Project Number: 047-9892-998
Fiscal Year 09-10 Funding: \$ 250,000

This project is to tie the water system in Northwest La Porte (Lomax area) into the 25th Street Water Plant system to boost pressures and water delivery in the area, as recommended by the Water Master Plan. The project will add a 750 gpm booster pump and upgrade piping at the 25th Street Water Plant, upgrade electrical system at the plant and add RTU at the plant and the elevated water storage tower on Lomax School Road.

Annual Operating Impact:
None.

McCabe Road Trunk Sewer

Project Number: 047-9892-712
Fiscal Year 09-10 Funding: \$ 233,000

Phase I

From an existing manhole at the northeast corner of McCabe Road and Taylor Bayou, Phase I consists of approximately 800 linear feet of 12” sanitary sewer running easterly and terminating at lift station no. 12 located at Forest Vista mobile home park. Included in this phase are two road crossings to service vacant properties along the south side of McCabe. Lift station no. 12 will be eliminated and converted into a manhole. The sanitary sewer infrastructure for the mobile home park will be tied into the phase I sanitary sewer.

Phase II

From the last manhole of Phase I construction, Phase II consists of approximately 1,600 linear feet of 12” sanitary sewer running easterly and terminating just west of the East branch of Taylor Bayou. Included in this phase are four road crossing to services vacant properties along the south side of McCabe.

Annual Operating Impact:
None.



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

<i>Beginning Fund Balance 9/30/08</i>		\$	1,182,185
Plus Estimated 08-09 Revenues			
Interest Income	8,760		
Total Revenues	8,760		8,760
Less Estimated Expenditures and Commitments			
Park Improvements - Westside Park	1,190,945		
Total Expenditures & Commitments	1,190,945		1,190,945
<i>Estimated Fund Balance 9/30/09</i>			-
Plus 09-10 Revenues:			
Interest Income	-		
	-		-
<i>Equals Total Resources</i>			-
Less 09-10 Expenditures:			
Park Improvements - Westside Park	-		
	-		
Total Expenditures			-
<i>Ending Fund Balance 9/30/10</i>		\$	-

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 8,760	\$ -
Expenditures & Commitments	1,190,945	-
Revenues over Expenditures	\$ (1,182,185)	\$ -

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

<i>Beginning Fund Balance 9/30/08</i>		\$ 4,969,115
Plus Estimated 08-09 Revenues		
Interest Income	35,600	
Total Revenues	35,600	35,600
Less Estimated Expenditures and Commitments		
Waste Water Treatment Plant	3,196,463	
Golf Course Cart Paths	208,252	
Transfer to Debt Service Fund	474,508	
Total Expenditures & Commitments	3,879,223	3,879,223
<i>Estimated Fund Balance 9/30/09</i>		1,125,492
Plus 09-10 Revenues:		
Interest Income	-	
	-	-
<i>Equals Total Resources</i>		1,125,492
Less 09-10 Expenditures:		
Reserve for Debt Repayment	647,184	
Transfer to Debt Service Fund	478,308	
Total Expenditures	1,125,492	1,125,492
<i>Ending Fund Balance 9/30/10</i>		\$ -

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 35,600	\$ -
Expenditures & Commitments	3,879,223	1,125,492
Revenues over Expenditures	\$ (3,843,623)	\$ (1,125,492)

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



City of La Porte
2009 Certificates of Obligation Bond Fund (50) Summary

<i>Beginning Fund Balance 9/30/08</i>		\$ -
Plus Estimated 08-09 Revenues		
Interest Income	-	
Total Revenues	-	-
Less Estimated Expenditures and Commitments		
Projects	-	
Total Expenditures & Commitments	-	-
<i>Estimated Fund Balance 9/30/09</i>		-
Plus 09-10 Revenues:		
Bond Proceeds	8,725,000	
Transfer from General Fund	396,481	
Transfer from Hotel/Motel Fund	500,000	
Interest Income	10,000	
	9,631,481	9,631,481
<i>Equals Total Resources</i>		9,631,481
Less 09-10 Expenditures:		
Drainage Improvements	5,100,000	
Convention Center	4,500,000	
Total Expenditures	9,600,000	9,600,000
<i>Ending Fund Balance 9/30/10</i>		\$ 31,481

	Estimated 2008-09	Projected 2009-10
Revenues	\$ -	\$ 9,631,481
Expenditures & Commitments	-	9,600,000
Revenues over Expenditures	\$ -	\$ 31,481

2009 Certificates of Obligation Bonds issued for Drainage Improvements and Convention Center.



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

<i>Beginning Fund Balance 9/30/08</i>		\$	1,999,842
Plus Estimated 08-09 Revenues			3,252,904
Less Estimated 08-09 Expenditures			3,345,768
<i>Estimated Fund Balance 9/30/09</i>			1,906,978
Plus 09-10 Revenues:			
General Property Taxes - Current	2,115,774		
General Property Taxes - Delinquent	58,000		
Transfer from Utility Fund	157,097		
Transfer from Community Investment Fund	100,000		
Transfer from Hotel/Motel Fund	100,000		
Transfer from Section 4B	664,104		
Transfer from 2004 CO Bond Fund	376,570		
Transfer from 2005 GO Bond Fund	16,219		
Transfer from 2007 CO Bond Fund	478,308		
Interest Income	23,200		
Total Revenues			4,089,272
<i>Equals Total Resources</i>			5,996,250
Less 09-10 Expenditures:			
1998 General Obligation Bonds	175,469		
2000 Certificates of Obligation	243,194		
2000 General Obligation Bonds	228,900		
2002 General Obligation Bonds	458,258		
2004 Certificates of Obligation	483,560		
2005 Certificates of Obligation	130,228		
2005 General Obligation Bonds	565,633		
2006 Certificates of Obligation	470,623		
2006 General Obligation Bonds	97,226		
2007 Certificates of Obligation	478,308		
2009 Certificates of Obligation	745,359		
Total Expenditures			4,076,755
<i>Ending Fund Balance 9/30/10</i>		\$	1,919,495

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 3,252,904	\$ 4,089,272	
Expenditures	3,345,768	4,076,755	
Revenues over Expenditures	\$ (92,864)	\$ 12,517	

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

<i>Beginning Fund Balance 9/30/08</i>		\$ 1,003,180
Plus Estimated 08-09 Revenues		87,405
Less Estimated 08-09 Expenditures		463,850
<i>Estimated Fund Balance 9/30/09</i>		626,735
Plus 09-10 Revenues:		
Transfer from Utility Fund	316,496	
Interest Income	5,100	
Total Revenues		321,596
<i>Equals Total Resources</i>		948,331
Less 09-10 Expenditures:		
2006 Private Placement Bonds	326,314	
Total Expenditures		326,314
<i>Ending Fund Balance 9/30/10</i>		\$ 622,017

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 87,405	\$ 321,596
Expenditures	463,850	326,314
Revenues over Expenditures	\$ (376,445)	\$ (4,718)

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

<i>Beginning Fund Balance 9/30/08</i>	\$	-
Plus Estimated 08-09 Revenues		750,069
Less Estimated 08-09 Expenditures		<u>750,069</u>
<i>Estimated Fund Balance 9/30/09</i>		-
Plus 09-10 Revenues:		
Billings to Cities	<u>740,456</u>	
Total Revenues		<u>740,456</u>
<i>Equals Total Resources</i>		740,456
Less 09-10 Expenditures:		
1999 Refunding Bonds	<u>740,456</u>	
Total Expenditures		<u>740,456</u>
<i>Ending Fund Balance 9/30/10</i>	\$	-

	Estimated 2008-09	Projected 2009-10	
Revenues	<u>\$ 750,069</u>	<u>\$ 740,456</u>	
Expenditures	<u>750,069</u>	<u>740,456</u>	
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 21, 2009

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>
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
2016-17	3,278,281	-	327,600	3,605,881

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>
2009-10	4,076,755	326,314	740,456	5,143,525
2010-11	4,073,508	316,496	735,513	5,125,517
2011-12	4,064,825	306,679	736,163	5,107,667
2012-13	4,106,489	296,861	741,288	5,144,638
2013-14	4,101,999	287,044	735,713	5,124,756
2014-15	4,082,029	277,226	734,600	5,093,855
2015-16	4,053,133	267,409	736,944	5,057,486
2016-17	4,024,944	-	327,600	4,352,544



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 11.3 cents per \$100 valuation,
2. Interest will be earned at an average rate of 1%,
3. The estimated taxable value of the City will increase by 2% each year,

Note: As of August 1, 2002, the balance of the 1985 bond election is as follows (amounts in thousands):

	Amount Voted	Amount Issued	Amount Remaining
Street Improvements	\$ 2,500	\$ 2,000	\$ 500
Drainage Improvements	3,000	3,000	0
Sanitary Land Fill	4,000	2,500	1,500
Park Improvements	2,500	2,500	0
Gymnasium	1,500	1,500	0
Fire Station	550	550	0
Fire Training Facilities	1,500	1,500	0
Total	\$15,550	\$13,550	\$ 2,000

Computation of Legal Debt Margin

The City has no general obligation legal debt limit other than a ceiling on the tax rate as specified by the State of Texas. The prescribed maximum is \$2.50 per \$100 appraised valuation, calculated as follows:

Total assessed value		2,206,891,833
Times debt limit factor (2.50 per 100)		<u>.025</u>
Equals debt limit		55,172,296
Less amount applicable to debt limit	15,190,000	
Plus funds accumulated for servicing of debt	<u>1,906,978</u>	
Equals remaining legal debt margin		41,889,274

This means the City could issue up to \$41,889,274 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

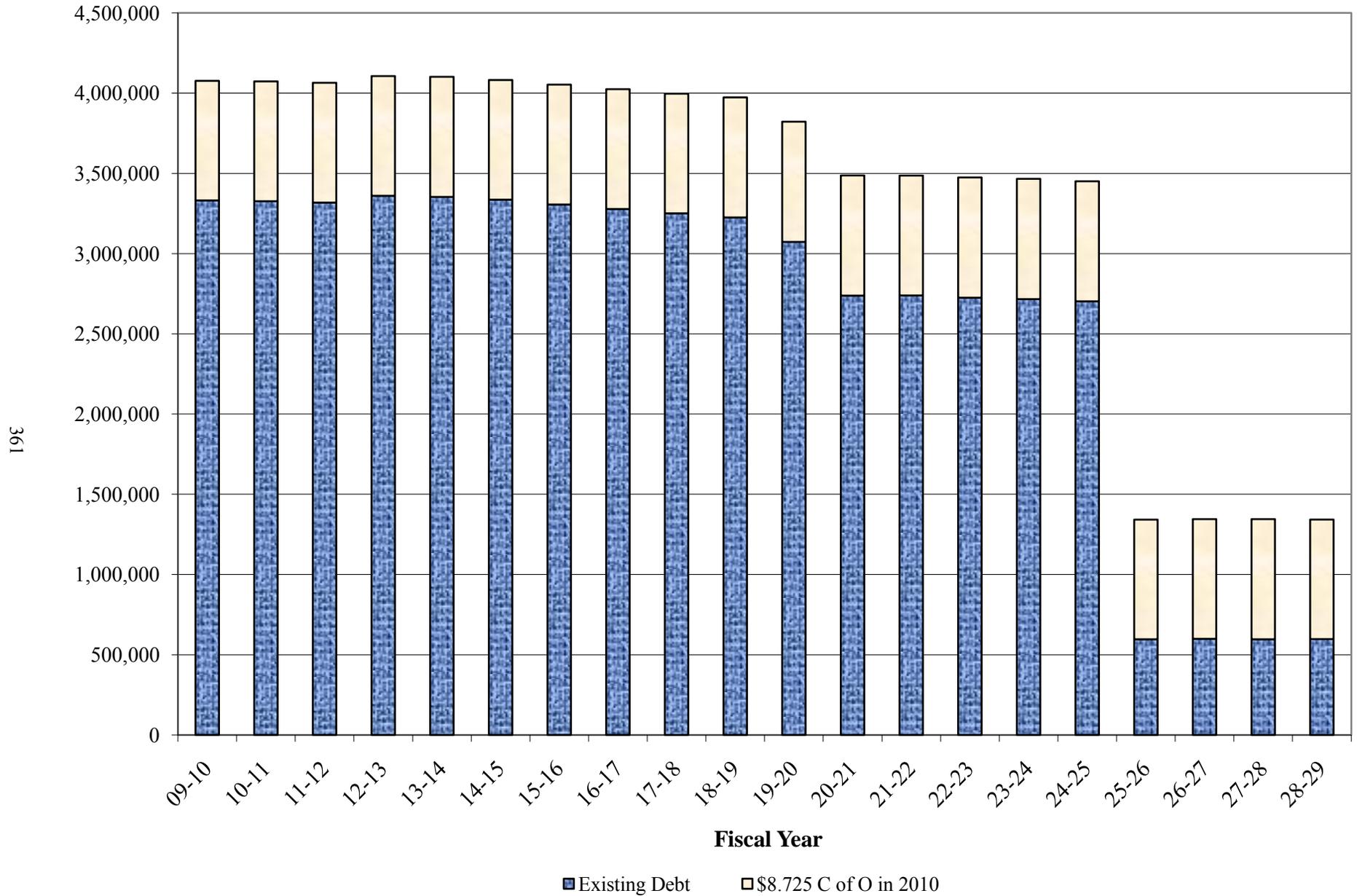
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2009	15,190,000	35,518	427.67

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

	Estimated 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	Projected 2017-18
Beginning Working Capital	1,999,842	1,906,978	1,919,495	1,589,117	1,310,429	1,085,095	927,132	836,147	815,855	864,250
Plus Revenues:										
Property Taxes - Current	1,858,569	2,115,774	2,158,089	2,201,251	2,245,276	2,290,182	2,335,986	2,382,706	2,430,360	2,478,967
Property Taxes - Delinquent	58,500	58,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Transfer from Utility Fund	154,397	157,097	157,768	413,700	591,309	610,663	613,521	611,075	609,745	611,462
Transfer from Community Investment	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer from Hotel/Motel	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer from Section 4B	672,030	664,104	661,773	726,873	769,915	771,916	772,630	771,518	765,996	763,938
Transfer from 2004 CO Bonds	-	376,570	-	-	-	-	-	-	-	-
Transfer from 2006 GO Bonds	-	16,219	-	-	-	-	-	-	-	-
Transfer from 2007 CO Bonds	474,508	478,308	481,708	165,476	-	-	-	-	-	-
Interest Income	34,900	23,200	28,792	23,837	19,656	16,276	13,907	12,542	12,238	12,964
Total Revenues	3,252,904	4,089,272	3,743,130	3,786,136	3,881,156	3,944,037	3,991,044	4,032,840	4,073,339	4,122,331
Less Outstanding Issues:										
1998 GO Bonds	180,781	175,469	170,156	164,844	159,531	154,219	148,906	143,594	138,281	132,969
2000 GO Bonds	252,344	243,194	259,744	250,556	241,194	231,984	223,125	214,375	205,625	196,875
2000 CO Bonds	238,050	228,900	221,250	213,750	206,250	198,750	191,250	183,750	176,250	168,750
2002 GO Bonds	469,733	458,258	446,783	435,645	424,845	413,910	402,705	391,230	379,485	367,470
2004 CO Bonds	482,200	483,560	489,470	494,840	499,670	503,960	512,620	520,474	522,428	528,363
2005 CO Bonds	127,423	130,228	132,798	130,210	132,458	129,538	131,443	132,971	129,259	130,443
2005 GO Bonds	562,333	565,633	563,239	565,142	561,529	562,401	562,654	562,289	566,201	564,392
2006 CO Bonds	464,448	470,623	465,823	465,410	469,798	467,623	468,498	464,123	464,123	467,873
2006 GO Bonds	93,948	97,226	95,414	93,258	95,633	92,883	95,008	96,883	98,823	95,953
2007 CO Bonds	474,508	478,308	481,708	504,308	569,808	598,008	600,108	596,708	597,808	598,308
2009 CO Bonds	-	745,359	747,125	746,863	745,775	748,725	745,713	746,738	746,663	745,488
Total Outstanding Issues	3,345,768	4,076,755	4,073,508	4,064,825	4,106,489	4,101,999	4,082,029	4,053,133	4,024,944	3,996,882
Total Outstanding	3,345,768	4,076,755	4,073,508	4,064,825	4,106,489	4,101,999	4,082,029	4,053,133	4,024,944	3,996,882
Ending Working Capital	1,906,978	1,919,495	1,589,117	1,310,429	1,085,095	927,132	836,147	815,855	864,250	989,699
Estimated Tax Rate	0.091	0.091	0.091	0.091	0.091	0.091	0.091	0.091	0.091	0.091
Days of Working Capital	208	172	142	118	96	82	75	73	78	90

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
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
	<hr/>		<hr/>	<hr/>
Total	1,250,000.00		265,625.00	1,515,625.00

(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
2010	150,000.00	5.20	93,193.76	243,193.76
2011	175,000.00	5.20	84,743.76	259,743.76
2012	175,000.00	5.30	75,556.26	250,556.26
2013	175,000.00	5.40	66,193.76	241,193.76
2014	175,000.00	5.13	56,984.38	231,984.38
2015	175,000.00	5.00	48,125.00	223,125.00
2016	175,000.00	5.00	39,375.00	214,375.00
2017	175,000.00	5.00	30,625.00	205,625.00
2018	175,000.00	5.00	21,875.00	196,875.00
2019	175,000.00	5.00	13,125.00	188,125.00
2020	175,000.00	5.00	4,375.00	179,375.00
Total	1,900,000.00		534,171.92	2,434,171.92

Issued for:

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

City of La Porte
Bond Maturity Schedule
Certificate of Obligation Bonds, Series 2000
Dated 3/15/00 - 5% to 7% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2010	150,000.00	5.20	78,900.00	228,900.00
2011	150,000.00	5.00	71,250.00	221,250.00
2012	150,000.00	5.00	63,750.00	213,750.00
2013	150,000.00	5.00	56,250.00	206,250.00
2014	150,000.00	5.00	48,750.00	198,750.00
2015	150,000.00	5.00	41,250.00	191,250.00
2016	150,000.00	5.00	33,750.00	183,750.00
2017	150,000.00	5.00	26,250.00	176,250.00
2018	150,000.00	5.00	18,750.00	168,750.00
2019	150,000.00	5.00	11,250.00	161,250.00
2020	150,000.00	5.00	3,750.00	153,750.00
Total	1,650,000.00		453,900.00	2,103,900.00

These bonds were sold to support Capital Projects being funded by proceeds from the Section 4B 1/2 Cent Sales Tax. The La Porte Development Corporation has entered into a Sales and Use Tax Agreement with the City whereby the Corporation reimburses the City for the Cost of these Bonds.

The project funded was a community library.

City of La Porte
Bond Maturity Schedule
General Obligation Bonds, Series 2002
Dated 7/15/02 - 4.00% to 5.00% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2010	270,000.00	4.25	188,257.50	458,257.50
2011	270,000.00	4.25	176,782.50	446,782.50
2012	270,000.00	4.00	165,645.00	435,645.00
2013	270,000.00	4.00	154,845.00	424,845.00
2014	270,000.00	4.10	143,910.00	413,910.00
2015	270,000.00	4.20	132,705.00	402,705.00
2016	270,000.00	4.30	121,230.00	391,230.00
2017	270,000.00	4.40	109,485.00	379,485.00
2018	270,000.00	4.50	97,470.00	367,470.00
2019	270,000.00	4.60	85,185.00	355,185.00
2020	270,000.00	4.70	72,630.00	342,630.00
2021	270,000.00	4.80	59,805.00	329,805.00
2022	270,000.00	4.85	46,777.50	316,777.50
2023	270,000.00	4.90	33,615.00	303,615.00
2024	270,000.00	5.00	20,250.00	290,250.00
2025	270,000.00	5.00	6,750.00	276,750.00
Total	4,320,000.00		1,615,342.50	5,935,342.50

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2010	245,000.00	3.60	238,560.00	483,560.00
2011	260,000.00	3.60	229,470.00	489,470.00
2012	275,000.00	3.60	219,840.00	494,840.00
2013	290,000.00	3.60	209,670.00	499,670.00
2014	305,000.00	3.60	198,960.00	503,960.00
2015	325,000.00	3.60	187,620.00	512,620.00
2016	345,000.00	3.65	175,473.75	520,473.75
2017	360,000.00	3.75	162,427.50	522,427.50
2018	380,000.00	3.85	148,362.50	528,362.50
2019	405,000.00	3.95	133,048.75	538,048.75
2020	425,000.00	4.05	116,443.75	541,443.75
2021	450,000.00	4.10	98,612.50	548,612.50
2022	475,000.00	4.20	79,412.50	554,412.50
2023	505,000.00	4.25	58,706.25	563,706.25
2024	530,000.00	4.35	36,447.50	566,447.50
2025	560,000.00	4.45	12,460.00	572,460.00
Total	6,135,000.00		2,305,515.00	8,440,515.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2010	70,000.00	3.30	60,227.50	130,227.50
2011	75,000.00	3.40	57,797.50	132,797.50
2012	75,000.00	3.50	55,210.00	130,210.00
2013	80,000.00	3.60	52,457.50	132,457.50
2014	80,000.00	3.70	49,537.50	129,537.50
2015	85,000.00	3.80	46,442.50	131,442.50
2016	90,000.00	4.13	42,971.25	132,971.25
2017	90,000.00	4.13	39,258.75	129,258.75
2018	95,000.00	4.13	35,443.13	130,443.13
2019	100,000.00	4.13	31,421.26	131,421.26
2020	105,000.00	4.13	27,193.13	132,193.13
2021	110,000.00	4.15	22,745.00	132,745.00
2022	115,000.00	4.15	18,076.25	133,076.25
2023	120,000.00	4.15	13,200.00	133,200.00
2024	125,000.00	4.20	8,085.00	133,085.00
2025	130,000.00	4.20	2,730.00	132,730.00
Total	1,545,000.00		562,796.27	2,107,796.27

Issued for:

Fire Truck	750,000
Bayshore Water / Sewer Replacement	350,000
Various Other Water / Sewer Capital Projects	700,000
Total	1,800,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2010	300,000.00	4.00	265,632.50	565,632.50
2011	310,000.00	4.13	253,238.75	563,238.75
2012	325,000.00	4.13	240,141.88	565,141.88
2013	335,000.00	4.13	226,529.38	561,529.38
2014	350,000.00	4.13	212,401.25	562,401.25
2015	365,000.00	4.13	197,654.38	562,654.38
2016	380,000.00	4.13	182,288.76	562,288.76
2017	400,000.00	4.13	166,201.26	566,201.26
2018	415,000.00	4.13	149,391.88	564,391.88
2019	430,000.00	4.13	131,963.75	561,963.75
2020	450,000.00	4.13	113,813.75	563,813.75
2021	470,000.00	4.00	95,132.50	565,132.50
2022	490,000.00	4.00	75,932.50	565,932.50
2023	510,000.00	4.13	55,613.75	565,613.75
2024	530,000.00	4.15	34,097.50	564,097.50
2025	550,000.00	4.20	11,550.00	561,550.00
Total	6,610,000.00		2,411,583.79	9,021,583.79

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2010	50,000.00	3.625	47,226.25	97,226.25
2011	50,000.00	3.625	45,413.75	95,413.75
2012	50,000.00	5.000	43,257.50	93,257.50
2013	55,000.00	5.000	40,632.50	95,632.50
2014	55,000.00	5.000	37,882.50	92,882.50
2015	60,000.00	5.000	35,007.50	95,007.50
2016	65,000.00	5.000	31,882.50	96,882.50
2017	70,000.00	4.100	28,822.50	98,822.50
2018	70,000.00	4.100	25,952.50	95,952.50
2019	75,000.00	4.100	22,980.00	97,980.00
2020	75,000.00	4.100	19,905.00	94,905.00
2021	80,000.00	4.100	16,727.50	96,727.50
2022	85,000.00	4.250	13,281.25	98,281.25
2023	85,000.00	4.250	9,668.75	94,668.75
2024	90,000.00	4.250	5,950.00	95,950.00
2025	95,000.00	4.250	2,018.75	97,018.75
Total	1,110,000.00		426,608.75	1,536,608.75

Issued for:

Park Improvements	1,200,000
Total	1,200,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2010	235,000.00	4.00	235,622.50	470,622.50
2011	240,000.00	4.25	225,822.50	465,822.50
2012	250,000.00	4.25	215,410.00	465,410.00
2013	265,000.00	4.00	204,797.50	469,797.50
2014	275,000.00	5.00	192,622.50	467,622.50
2015	290,000.00	5.00	178,497.50	468,497.50
2016	300,000.00	4.75	164,122.50	464,122.50
2017	315,000.00	5.00	149,122.50	464,122.50
2018	335,000.00	5.00	132,872.50	467,872.50
2019	350,000.00	5.00	115,747.50	465,747.50
2020	370,000.00	5.00	97,747.50	467,747.50
2021	385,000.00	4.10	80,605.00	465,605.00
2022	405,000.00	4.15	64,308.75	469,308.75
2023	420,000.00	4.20	47,085.00	467,085.00
2024	440,000.00	4.25	28,915.00	468,915.00
2025	455,000.00	4.30	9,782.50	464,782.50
Total	5,330,000.00		2,143,081.25	7,473,081.25

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	7,785,000.00		3,817,647.51	11,602,647.51

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
Total	7,900,000

City of La Porte
Bond Maturity Schedule
Proposed Debt Issuance
Certificate of Obligation Bonds, Series 2009

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2010	235,000.00	5.500	510,358.75	745,358.75
2011	270,000.00	5.500	477,125.00	747,125.00
2012	285,000.00	5.500	461,862.50	746,862.50
2013	300,000.00	5.500	445,775.00	745,775.00
2014	320,000.00	5.500	428,725.00	748,725.00
2015	335,000.00	5.500	410,712.50	745,712.50
2016	355,000.00	5.500	391,737.50	746,737.50
2017	375,000.00	5.500	371,662.50	746,662.50
2018	395,000.00	5.500	350,487.50	745,487.50
2019	420,000.00	5.500	328,075.00	748,075.00
2020	445,000.00	5.500	304,287.50	749,287.50
2021	470,000.00	5.500	279,125.00	749,125.00
2022	495,000.00	5.500	252,587.50	747,587.50
2023	525,000.00	5.500	224,537.50	749,537.50
2024	555,000.00	5.500	194,837.50	749,837.50
2025	585,000.00	5.500	163,487.50	748,487.50
2026	615,000.00	5.500	130,487.50	745,487.50
2027	650,000.00	5.500	95,700.00	745,700.00
2028	690,000.00	5.500	58,850.00	748,850.00
2029	725,000.00	5.500	19,937.50	744,937.50
Total	9,045,000.00		5,900,358.75	14,945,358.75

Issued for:

Drainage	4,725,000
Convention Center	4,000,000
Total	8,725,000

Utility Debt Service Fund

UTILITY DEBT SERVICE FUND

This fund accounts for Revenue Bond Debt and is funded from Utility Fund Revenues.

The following pages outline a financial plan for the servicing and retirement of Utility Debt for the City of La Porte for the next eight fiscal years.

The objective is to provide a funding plan to service debt, which will minimize the impact of debt service requirements over the next eight years.

In discussions relating to the Debt Service Fund, the terms Fund Balance and Working Capital are construed to have the same meaning, which is, funds available to retire debt.

Our policy is for a Debt Service Fund to maintain a Working Capital Balance of 60 days of debt requirements. This cushion is desired in the event an unforeseen problem arises in the collection of revenues. In addition to this Working Capital cushion, there also exists in the Utility Fund a Reserve Amount, as required by the Bond Resolutions that could be used to service debt.

The assumptions included in the projection are:

1. Interest will be earned at an average rate of 1%,
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 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	Projected 2017-18
Beginning Working Capital	1,003,180	626,735	622,017	621,530	621,036	620,534	620,024	619,507	361,391	366,812
Plus Revenues:										
Transfer from Utility Fund	79,705	316,496	306,679	296,861	287,044	277,226	267,409	-	-	-
Interest Income	7,700	5,100	9,330	9,323	9,316	9,308	9,300	9,293	5,421	5,502
Total Revenues	87,405	321,596	316,009	306,184	296,359	286,534	276,709	9,293	5,421	5,502
Less Outstanding Issues:										
1998 Revenue Bonds	127,719	-	-	-	-	-	-	-	-	-
2006 PPF Bonds	336,131	326,314	316,496	306,679	296,861	287,044	277,226	267,409	-	-
Total Outstanding Issues	463,850	326,314	316,496	306,679	296,861	287,044	277,226	267,409	-	-
Ending Working Capital	626,735	622,017	621,530	621,036	620,534	620,024	619,507	361,391	366,812	372,314
Days of Working Capital	493	696	717	739	763	788	816	493		

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2010	262,500.00	3.74	63,813.75	326,313.75
2011	262,500.00	3.74	53,996.25	316,496.25
2012	262,500.00	3.74	44,178.75	306,678.75
2013	262,500.00	3.74	34,361.25	296,861.25
2014	262,500.00	3.74	24,543.75	287,043.75
2015	262,500.00	3.74	14,726.25	277,226.25
2016	262,500.00	3.74	4,908.75	267,408.75
Total	1,837,500.00		240,528.75	2,078,028.75

Issued for:

Automated Meter Reading Project	2,625,000
Total	2,625,000

La Porte Area Water Authority Debt Service Fund

La Porte Area Water Authority Debt Service Fund

The La Porte Area Water Authority is a separate entity from the City of La Porte that was created by the State of Texas to provide surface water to the Cities of La Porte, Shoreacres and Morgan's Point. The City of La Porte exercises direct control over the Authority, uses 90% of the Authority's resources and accordingly, the Authority is considered a component unit of the City of La Porte.

The following pages outline a financial plan for the servicing and retirement of debt that was incurred to provide surface water.

The plan calls for revenues from the three Cities to remain level at approximately \$750,000 per year.

City of La Porte, Texas
Long Range Plan for the La Porte Area Water Authority Debt Service Fund

	Estimated 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	Projected 2017-18
Beginning Working Capital	-	-	-	-	-	-	-	-	-	-
Plus Revenues:										
Billings to Cities	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944	327,600	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Total Revenues	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944	327,600	-
Less Expenses:										
1999 Refunding Bonds	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944	327,600	-
Total Expenses	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
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
Total	4,605,000.00		883,275.00	5,488,275.00

These bonds were used to refund the 1988 Series I and 1998 Series II bonds for the Authority.

The Series I bonds were issued for purchase of an interest in the Southeast Water Purification Plant.

The Series II bonds were issued for Construction of Water Transmission Lines.

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
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
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Total	3,944,643.00		756,613.37	4,701,256.37

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
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
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Total	367,479.00		70,485.35	437,964.35

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
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
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Total	292,878.00		56,176.29	349,054.29



**City of La Porte
Grant Fund (032) Summary**

<i>Beginning Fund Balance 9/30/08</i>	\$	810,748
Plus Estimated 08-09 Revenues		4,214,343
Less Estimated 08-09 Expenditures		5,286,582
<i>Estimated Fund Balance 9/30/09</i>		(261,491)
<i>FEMA Reimbursement Due</i>		500,000
Available Funds at 9/30/09		238,509
 Plus 09-10 Revenues:		
Municipal Court Reserve Funds		60,500
Other Public Safety Reserve Funds		1,000
Public Safety Grants		744,944
AAA Grant		72,268
Emergency Services Grants		20,000
Community Development Grants		1,097,000
Total Revenues		1,995,712
 <i>Equals Total Resources</i>		 2,234,221
 Less 09-10 Expenditures:		
Confiscated Funds		105,141
Municipal Court Reserve Funds		120,000
Animal Control Funds		500
K-9 Donations		500
Speed/Intersection Traffic Control Grant		58,767
NRA Foundation Grant for SWAT Equipment		9,000
Click it or Ticket Grant		12,000
Bulletproof Vest Partnership		4,242
Justice Assistance Grant		34,815
Justice Assistance Recovery Grant - COPS Hiring Grant		245,768
Justice Assistance Competetive Grant - Northside Resident Officer		236,652
High Intensity Drug Traffic Area Grant		98,700
Victim Coordinator Liaison Grant		39,000
Texas Comptroller - Sexual Assault/Medical Exams		6,000
LEPC Grant		20,000
Houston/Harris County Area Agency on Aging		72,268
CDBG Projects		1,097,000
Total Expenditures		2,160,353
 <i>Ending Fund Balance 9/30/10</i>	 \$	 73,868

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 4,214,343	\$ 1,995,712
Expenditures	5,286,582	2,160,353
Revenues over Expenditures	885 (1,072,239)	164,641

City of La Porte
Grant Fund (032)
Statement of Revenues

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Fines & Forfeits:					
407.27-00	Security Fee	\$ 29,770	\$ 40,000	\$ 25,000	\$ 25,000
407.28-00	Technology Fee	39,410	40,000	30,500	30,000
407.33-00	Confiscated Funds - Federal	88,977	330,542	14,656	-
407.34-00	Confiscated Funds - State	5,486	43,200	19,166	-
407.37-00	Judicial Fund	5,745	3,300	5,500	5,500
	Fines & Forfeits Subtotal	<u>169,388</u>	<u>457,042</u>	<u>94,822</u>	<u>60,500</u>
Charges for Services:					
408.01-43	Park Development	21,868	139,000	9,696	-
408.01-44	Animal Control Donations	729	500	563	500
408.01-45	Dare Program Funds	-	2,000	-	-
	Charges for Services Subtotal	<u>22,597</u>	<u>141,500</u>	<u>10,259</u>	<u>500</u>
Intergovernmental:					
409.01-00	Public Safety Grants	254,812	500,116	526,102	744,944
409.02-00	AAA Grant	56,328	64,870	35,828	72,268
409.03-00	Emergency Services Grants	3,578,318	300,000	3,344,615	20,000
409.04-00	Community Development Grants	526,088	460,000	150,401	1,097,000
409.10-00	Parks & Recreation Grants	-	-	1,805	-
	Intergovernmental Subtotal	<u>4,415,546</u>	<u>1,324,986</u>	<u>4,058,751</u>	<u>1,934,212</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	233	-	47,461	500
	Miscellaneous Subtotal	<u>233</u>	<u>-</u>	<u>47,461</u>	<u>500</u>
Administrative Transfers:					
480.01-01	Transfer from Insurance Fund	-	-	550	-
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>550</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	6,026	-	2,500	-
	Interest Subtotal	<u>6,026</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
	Total Grant Fund	4,613,790	1,923,528	4,214,343	1,995,712

City of La Porte, Texas
Grant Fund - Southeast Texas Trauma Regional Advisory Council (STTRAC) Grant
Detail of Expenditures

032-5051-522

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
2008 Educational	\$ 3,630	\$ -	\$ -	\$ -
2055 EMS Drugs and Supplies	\$ 5,485	\$ -	\$ -	\$ -
Supplies Subtotal	<u>9,115</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Division Total	 \$ 9,115	 \$ -	 \$ -	 \$ -

City of La Porte, Texas
Grant Fund - Seized Funds - Federal
Detail of Expenditures

032-5252-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
2015 Other Supplies	\$ -	\$ -	\$ -	\$ 2,000
2090 Machinery/Tools/Equipment	-	-	-	13,542
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,542</u>
Capital Outlay				
8002 Building Improvements	-	330,542	317,998	-
8050 Motor Vehicles	18,867	-	-	50,000
Capital Subtotal	<u>18,867</u>	<u>330,542</u>	<u>317,998</u>	<u>50,000</u>
Division Total	\$ 18,867	\$ 330,542	\$ 317,998	\$ 65,542

City of La Porte, Texas
Grant Fund - Seized Funds - State
Detail of Expenditures

032-5253-521

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Supplies				
2003 Protective Clothing	\$ -	\$ 5,000	\$ -	\$ -
2015 Other Supplies	-	2,000	1,525	2,000
2017 Specialized Supplies	3,195	6,800	6,476	-
2018 Computer Supplies	-	-	-	-
2090 Machinery/Tools/Equipment	32,100	29,400	29,400	32,000
2093 Computer Equipment	-	-	5,283	5,599
Supplies Subtotal	<u>35,295</u>	<u>43,200</u>	<u>42,684</u>	<u>39,599</u>
Capital Outlay				
8023 Computer Equipment - Radios/Communica	<u>(74)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Subtotal	<u>(74)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 35,221	\$ 43,200	\$ 42,684	\$ 39,599

City of La Porte, Texas
Grant Fund - State Homeland Security Program - (SHSP)
Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay				
8021 Mach/Tools & Equipment	\$ -	\$ -	\$ 40,000	\$ -
Capital Subtotal	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
 Division Total	 \$ -	 \$ -	 \$ 40,000	 \$ -

City of La Porte, Texas
Grant Fund - Speed/Intersection Traffic Control (ITC)
Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
1010 Regular Earnings	\$ -	\$ 63,968	\$ 63,968	\$ 58,767
Supplies Subtotal	<u>-</u>	<u>63,968</u>	<u>63,968</u>	<u>58,767</u>
Division Total	\$ -	\$ 63,968	\$ 63,968	\$ 58,767

City of La Porte, Texas
Grant Fund - UASI Grant (HSGP)
Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
2090 Machinery/Tools/Equipment	\$ 19,435	\$ -	\$ -	\$ -
Supplies Subtotal	<u>19,435</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
8021 Machinery/Tools/Equipment	7,740	282,815	280,086	-
8023 Computer Equipment - Radios/Communica	(18,607)	-	-	-
Capital Subtotal	<u>(10,867)</u>	<u>282,815</u>	<u>280,086</u>	<u>-</u>
Division Total	\$ 8,568	\$ 282,815	\$ 280,086	\$ -

City of La Porte, Texas
Grant Fund - Click it or Ticket Program
Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1020 Overtime	\$ -	\$ 7,985	\$ 7,985	\$ 12,000
Personal Services Subtotal	<u>-</u>	<u>7,985</u>	<u>7,985</u>	<u>12,000</u>
Division Total	\$ -	\$ 7,985	\$ 7,985	\$ 12,000

City of La Porte, Texas
Grant Fund - LEOSE Grant
Detail of Expenditures

032-5253-521

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1020 Overtime	\$ -	\$ -	\$ 1,094	\$ -
1060 FICA	-	-	83	-
1065 Retirement	-	-	162	-
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>1,339</u>	<u>-</u>
Division Total	\$ -	\$ -	\$ 1,339	\$ -

City of La Porte, Texas
 Grant Fund - STEP Program
 Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1020 Overtime	\$ 45,220	\$ -	\$ 38,705	\$ -
1060 FICA	643	-	2,904	-
1065 Retirement	1,183	-	5,693	-
Personal Services Subtotal	<u>47,046</u>	<u>-</u>	<u>47,302</u>	<u>-</u>
Division Total	\$ 47,046	\$ -	\$ 47,302	\$ -

City of La Porte, Texas
Grant Fund - Bulletproof Vest Partnership
Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
2003 Protective Clothing	\$ -	\$ 4,242	\$ 4,242	\$ 4,242
Supplies Subtotal	-	4,242	4,242	4,242
 Division Total	 \$ -	 \$ 4,242	 \$ 4,242	 \$ 4,242

City of La Porte, Texas
 Grant Fund - Justice Assistance Grant (JAG)
 Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
2017 Specialized Supplies	\$ -	\$ -	\$ -	\$ 34,815
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,815</u>
Capital Outlay:				
8023 Computer Equipment	-	70,000	-	-
Capital Outlay Subtotal	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>-</u>
Division Total	\$ -	\$ 70,000	\$ -	\$ 34,815

**City of La Porte, Texas
 Grant Fund - K9 Donations
 Detail of Expenditures**

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2015 Other Supplies	\$ -	\$ -	\$ 150	\$ 500
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>150</u>	<u>500</u>
 Division Total	 \$ -	 \$ -	 \$ 150	 \$ 500

City of La Porte, Texas
Grant Fund - NRA Foundation Grant for SWAT Equipment
Detail of Expenditures

032-5253-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2017 Specialized Supplies	\$ -	\$ -	\$ 9,802	\$ 9,000
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>9,802</u>	<u>9,000</u>
Division Total	\$ -	\$ -	\$ 9,802	\$ 9,000

City of La Porte, Texas
Grant Fund - JAG Recovery Grant (COPS Hiring Grant)
Detail of Expenditures

032-5253-521

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 170,560
1060 FICA	-	-	-	13,048
1065 Retirement	-	-	-	26,232
1070 Workers Compensation	-	-	-	2,916
1080 Medical Insurance	-	-	-	32,732
1081 Life Insurance	-	-	-	280
Personal Services Subtotal	-	-	-	245,768
Division Total	\$ -	\$ -	\$ -	\$ 245,768

City of La Porte, Texas
Grant Fund - JAG Competitive Grant (Northside Resident Officer)
Detail of Expenditures

032-5253-521

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 51,958
1020 Overtime	-	-	-	9,000
1044 Cleaning Allowance	-	-	-	241
1060 FICA	-	-	-	3,974
1065 Retirement	-	-	-	8,002
1070 Workers Compensation	-	-	-	888
1080 Medical Insurance	-	-	-	9,971
1081 Life Insurance	-	-	-	83
Personal Services Subtotal	-	-	-	84,117
Supplies				
2002 Postage	-	-	-	250
2003 Protective Clothing	-	-	-	1,600
2015 Other Supplies	-	-	-	8,250
2090 Machinery/Tools/Equipment	-	-	-	1,250
Supplies Subtotal	-	-	-	11,350
Services & Charges:				
7001 Electrical	-	-	-	1,900
7002 Natural Gas	-	-	-	500
7003 Telephone	-	-	-	600
7004 Water	-	-	-	600
Services & Charges Subtotal	-	-	-	3,600
Capital Outlay:				
8001 Building Acquisition	-	-	-	100,000
8031 Land Acquisition	-	-	-	10,000
8050 Motor Vehicles	-	-	-	27,585
Capital Outlay Subtotal	-	-	-	137,585
Division Total	\$ -	\$ -	\$ -	\$ 236,652

City of La Porte, Texas
Grant Fund - High Intensity Drug Traffic Area Grant (HIDTA)
Detail of Expenditures

032-5256-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services				
1025 OCU Overtime	\$ -	\$ 26,700	\$ 26,700	\$ 74,700
Personal Services Subtotal	<u>-</u>	<u>26,700</u>	<u>26,700</u>	<u>74,700</u>
Services & Charges:				
4019 Rental of Equipment	-	-	-	24,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>
Division Total	\$ -	\$ 26,700	\$ 26,700	\$ 98,700

City of La Porte, Texas
Grant Fund - Victim Coordinator Liaison Grant
Detail of Expenditures

032-5256-521

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 37,269	\$ 29,807	\$ 29,807	\$ 31,409
1044 Cleaning Allowance	93	203	203	203
1060 FICA	1,001	1,874	1,874	2,403
1065 Retirement	1,798	3,266	3,266	4,963
1070 Workers Compensation	-	68	-	-
1080 Insurance - Medical	3,173	4,365	4,365	-
1081 Insurance - Life	-	23	23	23
Personal Services Subtotal	<u>43,334</u>	<u>39,606</u>	<u>39,538</u>	<u>39,000</u>
Division Total	\$ 43,334	\$ 39,606	\$ 39,538	\$ 39,000

City of La Porte, Texas
Grant Fund - Texas Comptroller - Sexual Assault/Medical Exams
Detail of Expenditures

032-5256-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges:				
5007 Other Professional Services	\$ -	\$ 4,800	\$ 5,140	\$ 6,000
Services & Charges Subtotal	<u>-</u>	<u>4,800</u>	<u>5,140</u>	<u>6,000</u>
Division Total	\$ -	\$ 4,800	\$ 5,140	\$ 6,000

**City of La Porte, Texas
 Grant Fund - Animal Control Funds
 Detail of Expenditures**

032-5258-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2015 Other Supplies	\$ -	\$ 500	\$ 500	\$ 500
Supplies Subtotal	<u>-</u>	<u>500</u>	<u>500</u>	<u>500</u>
Division Total	\$ -	\$ 500	\$ 500	\$ 500

City of La Porte, Texas
Grant Fund - DARE Program Funds
Detail of Expenditures

032-5258-521

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2017 Specialized Supplies	\$ -	\$ 2,000	\$ -	\$ -
Supplies Subtotal	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
 Division Total	 \$ -	 \$ 2,000	 \$ -	 \$ -

City of La Porte, Texas
Grant Fund - Public Safety Interoperability Communications Grant (PSIC)
Detail of Expenditures

032-6054-510

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
8021 Emergency Management	\$ -	\$ 280,000	\$ -	\$ -
Capital Outlay Subtotal	<u>-</u>	<u>280,000</u>	<u>-</u>	<u>-</u>
 Division Total	 \$ -	 \$ 280,000	 \$ -	 \$ -

**City of La Porte, Texas
 Grant Fund - LEPC Grant
 Detail of Expenditures**

032-6054-510

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges:				
4070 Emergency Management	\$ 11,749	\$ 20,000	\$ 8,199	\$ 20,000
Services & Charges Subtotal	<u>11,749</u>	<u>20,000</u>	<u>8,199</u>	<u>20,000</u>
Division Total	\$ 11,749	\$ 20,000	\$ 8,199	\$ 20,000

City of La Porte, Texas
Grant Fund - Municipal Court Reserve Funds
Detail of Expenditures

032-6064-512

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges:				
4080 Building Security	\$ -	\$ 40,000	\$ 54,600	\$ 40,000
4081 Technology	73,313	40,000	89,176	75,000
4082 Judicial Efficiency	-	3,300	3,300	5,000
Services & Charges Subtotal	<u>73,313</u>	<u>83,300</u>	<u>147,076</u>	<u>120,000</u>
Division Total	\$ 73,313	\$ 83,300	\$ 147,076	\$ 120,000

**City of La Porte, Texas
Grant Fund - Park Zone 1
Detail of Expenditures**

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ 1,392	\$ -	\$ -	\$ -
Supplies Subtotal	<u>1,392</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
8002 Building Improvements	-	5,000	-	-
8032 Land Improvements	15,940	17,000	14,690	-
Capital Outlay Subtotal	<u>15,940</u>	<u>22,000</u>	<u>14,690</u>	<u>-</u>
Division Total	\$ 17,332	\$ 22,000	\$ 14,690	\$ -

**City of La Porte, Texas
 Grant Fund - Park Zone 2
 Detail of Expenditures**

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ 696	\$ -	\$ -	\$ -
Supplies Subtotal	<u>696</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
8032 Land Improvements	-	40,000	40,000	-
Capital Outlay Subtotal	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Division Total	\$ 696	\$ 40,000	\$ 40,000	\$ -

**City of La Porte, Texas
Grant Fund - Park Zone 3
Detail of Expenditures**

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ 1,392	\$ -	\$ -	\$ -
Supplies Subtotal	<u>1,392</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
8032 Land Improvements	-	24,000	24,000	-
Capital Outlay Subtotal	<u>-</u>	<u>24,000</u>	<u>24,000</u>	<u>-</u>
Division Total	\$ 1,392	\$ 24,000	\$ 24,000	\$ -

**City of La Porte, Texas
Grant Fund - Park Zone 5
Detail of Expenditures**

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ 696	\$ -	\$ -	\$ -
Supplies Subtotal	<u>696</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
8032 Land Improvements	-	8,000	8,000	-
Capital Outlay Subtotal	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Division Total	\$ 696	\$ 8,000	\$ 8,000	\$ -

City of La Porte, Texas
Grant Fund - Park Zone 7
Detail of Expenditures

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ -	\$ -	\$ -	\$ -
Supplies Subtotal	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
 Division Total	 \$ -	 \$ -	 \$ -	 \$ -

**City of La Porte, Texas
Grant Fund - Park Zone 9
Detail of Expenditures**

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ -	\$ -	\$ -	\$ -
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
8002 Building Improvements	5,987	-	-	-
8032 Land Improvements	-	22,000	22,000	-
Capital Outlay Subtotal	<u>5,987</u>	<u>22,000</u>	<u>22,000</u>	<u>-</u>
Division Total	\$ 5,987	\$ 22,000	\$ 22,000	\$ -

City of La Porte, Texas
Grant Fund - Park Zone 10
Detail of Expenditures

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ 4,176	\$ 15,000	\$ 8,200	\$ -
Supplies Subtotal	<u>4,176</u>	<u>15,000</u>	<u>8,200</u>	<u>-</u>
Division Total	\$ 4,176	\$ 15,000	\$ 8,200	\$ -

City of La Porte, Texas
Grant Fund - Park Zone 12
Detail of Expenditures

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2090 Machinery, Tools & Equipment	\$ -	\$ 8,000	\$ 8,000	\$ -
Supplies Subtotal	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Division Total	\$ -	\$ 8,000	\$ 8,000	\$ -

City of La Porte, Texas
Grant Fund - Keep Texas Beautiful Grant
Detail of Expenditures

032-8080-552

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges:				
4018 Park Grounds	\$ -	\$ -	\$ 1,805	\$ -
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>1,805</u>	<u>-</u>
 Division Total	 \$ -	 \$ -	 \$ 1,805	 \$ -

City of La Porte, Texas
Grant Fund - Houston/Harris County Area Agency on Aging (AAA)
Detail of Expenditures

032-8082/89-551

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 7,914	\$ 21,880	\$ 11,135	\$ 34,126
1060 FICA	404	874	400	750
1065 Retirement	567	1,227	600	1,000
1067 PARS Retirement	-	147	147	147
1081 Insurance - Life	-	15	15	15
Personal Services Subtotal	8,885	24,143	12,297	36,038
Supplies				
2002 Postage	82	81	40	90
2015 Other Supplies	319	445	200	450
Supplies Subtotal	401	526	240	540
Services & Charges:				
3020 Training/Seminars	1,003	1,020	950	1,100
5007 Other Professional Services	38,500	38,993	20,000	34,000
6001 Uniform/Towel Cleaning	399	188	346	590
Services & Charges Subtotal	39,902	40,201	21,296	35,690
Division Total	\$ 49,188	\$ 64,870	\$ 33,833	\$ 72,268

City of La Porte, Texas
Grant Fund - Harris County Meals Grant
Detail of Expenditures

032-8082-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
2015 Other Supplies	\$ -	\$ -	\$ 291	\$ -
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>291</u>	<u>-</u>
Services & Charges:				
5007 Other Professional Services	-	-	41	-
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>41</u>	<u>-</u>
Division Total	\$ -	\$ -	\$ 332	\$ -

City of La Porte, Texas
Grant Fund - Texans Feeding Texans Home Delivery Meals Grant
Detail of Expenditures

032-8082-551

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies				
2015 Other Supplies	\$ 380	\$ -	\$ -	\$ -
Supplies Subtotal	<u>380</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
5007 Other Professional Services	1,273	-	1,663	-
Services & Charges Subtotal	<u>1,273</u>	<u>-</u>	<u>1,663</u>	<u>-</u>
Division Total	\$ 1,653	\$ -	\$ 1,663	\$ -

City of La Porte, Texas
Grant Fund - Community Development Block Grant (CDBG)
Detail of Expenditures

032-9090-519

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
5110 Construction Costs / Contract #1	\$ 62,202	\$ -	\$ 150,401	\$ 1,097,000
9110 Contingency	-	-	-	-
Capital Outlay Subtotal	<u>62,202</u>	<u>-</u>	<u>150,401</u>	<u>1,097,000</u>
Division Total	\$ 62,202	\$ -	\$ 150,401	\$ 1,097,000

City of La Porte, Texas
 Grant Fund - Home Grant
 Detail of Expenditures

032-9892-859

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Capital Outlay:				
5110 Construction Contract #1	\$ 76,250	\$ 115,000	\$ -	\$ -
5120 Construction Contract #2	74,726	115,000	-	-
5130 Construction Contract #3	100,591	115,000	-	-
5140 Construction Contract #4	97,749	115,000	-	-
5150 Construction Contract #5	102,757	-	-	-
Capital Outlay Subtotal	<u>452,073</u>	<u>460,000</u>	-	-
Division Total	\$ 452,073	\$ 460,000	\$ -	\$ -

**City of La Porte, Texas
Grant Fund - FEMA (Hurricane Ike)
Detail of Expenditures**

Various Accounts

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1020 Overtime	\$ 914,691	\$ -	\$ -	\$ -
1060 FICA	69,975	-	-	-
1065 Retirement	125,774	-	-	-
Personal Services Subtotal	<u>1,110,440</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
4015 Paving	179,080	-	10,200	-
4070 Emergency Management	1,606,332	-	-	-
5007 Other Professional Services	-	-	3,920,749	-
Services & Charges Subtotal	<u>1,785,412</u>	<u>-</u>	<u>3,930,949</u>	<u>-</u>
Division Total	\$ 2,895,852	\$ -	\$ 3,930,949	\$ -

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

<i>Beginning Fund Balance 9/30/08</i>	\$	323,115
Plus Estimated 08-09 Revenues		
Sales Tax		748,750
Interest Income		5,400
Total Revenues		754,150
Less Estimated 08-09 Expenditures		1,081,796
<i>Estimated Fund Balance 9/30/09</i>		(4,531)
Plus 09-10 Revenues:		
Sales Tax		723,245
Interest Income		3,600
Total Revenues		726,845
<i>Equals Total Resources</i>		722,314
Less 09-10 Expenditures:		
Street Maintenance Projects		700,000
Total Expenditures		700,000
<i>Ending Fund Balance 9/30/10</i>	\$	22,314

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 754,150	\$ 726,845
Expenditures	1,081,796	700,000
Revenues over Expenditures	\$ (327,646)	\$ 26,845

City of La Porte
Street Maintenance Sales Tax Fund (033)
Statement of Revenues

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ 760,036	\$ 771,253	\$ 748,750	\$ 723,245
Charges for Services Subtotal		<u>760,036</u>	<u>771,253</u>	<u>748,750</u>	<u>723,245</u>
Interest:					
483.01-00	Interest Income	29,078	15,187	5,400	3,600
Interest Subtotal		<u>29,078</u>	<u>15,187</u>	<u>5,400</u>	<u>3,600</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 789,114	\$ 786,440	\$ 754,150	\$ 726,845

**City of La Porte, Texas
Street Maintenance Sales Tax
Detail of Expenditures**

033-7071-531

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Services & Charges:				
9038 Transfer to Fund 038	\$ 254,178	\$ -	\$ -	\$ -
Services & Charges Subtotal	<u>254,178</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay:				
8029 Paving	1,151,993	700,000	1,081,796	700,000
Capital Outlay Subtotal	<u>1,151,993</u>	<u>700,000</u>	<u>1,081,796</u>	<u>700,000</u>
Division Total	\$ 1,406,171	\$ 700,000	\$ 1,081,796	\$ 700,000



**City of La Porte
Community Investment Fund (036) Summary**

<i>Beginning Fund Balance 9/30/08</i>		\$ 855,777
Plus Estimated 08-09 Revenues		
Industrial Payments (2.5%)	262,969	
Interest Income	11,700	
Total Revenues	828,317	274,669
Less Estimated 08-09 Expenditures		
Operations	328,317	
Happy Harbor	500,000	
	828,317	828,317
<i>Estimated Fund Balance 9/30/09</i>		302,129
Plus 09-10 Revenues:		
Industrial Payments (2.5%)	223,561	
Interest Income	7,800	
Total Revenues	231,361	231,361
<i>Equals Total Resources</i>		533,490
Less 09-10 Expenditures:		
Tourism Development	20,000	
Community Development	75,000	
Other	65,000	
Transfer to Hotel/Motel Mainstreet (50% of Operations)	59,700	
Transfer to Debt Service Fund	100,000	
Contingency	25,000	
Total Expenditures	344,700	344,700
<i>Ending Fund Balance 9/30/10</i>		\$ 188,790

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 274,669	\$ 231,361
Expenditures & Commitments	828,317	344,700
Revenues over Expenditures	\$ (553,648)	\$ (113,339)

City of La Porte
Community Investment Fund (036)
Statement of Revenues

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
404.01-00	Industrial Payments	\$ 198,875	\$ 252,823	\$ 262,969	\$ 223,561
Charges for Services Subtotal		<u>198,875</u>	<u>252,823</u>	<u>262,969</u>	<u>223,561</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	9,990	-	-	-
Miscellaneous Subtotal		<u>9,990</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	23,135	11,878	11,700	7,800
Interest Subtotal		<u>23,135</u>	<u>11,878</u>	<u>11,700</u>	<u>7,800</u>
Total Community Investment Fund Revenues		\$ 232,000	\$ 264,701	\$ 274,669	\$ 231,361

Community Investment Fund
Fiscal Year 2009-10

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 17,081	\$ 40,000	\$ 20,000	\$ 35,000	-12.50%
<i>Services & Charges</i>	164,496	346,575	305,967	309,700	-10.64%
<i>Capital Outlay</i>	46,487	-	502,350	-	-
Division Total	<u>\$ 228,064</u>	<u>\$ 386,575</u>	<u>\$ 828,317</u>	<u>\$ 344,700</u>	-10.83%

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

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Supplies:				
2075 Tourism Development	\$ 17,081	\$ 40,000	\$ 20,000	\$ 20,000
2077 Fireworks	-	-	-	15,000
Supplies Subtotal	<u>17,081</u>	<u>40,000</u>	<u>20,000</u>	<u>35,000</u>
Services & Charges:				
4011 Building	8,333	20,000	-	-
5004 Consulting	6,901	-	2,392	-
5007 Other Professional Services	19,330	20,000	5,000	20,000
5014 Economic Development	20,000	-	-	-
6002 Printing and Reproduction	12,964	38,000	30,000	30,000
7001 Electrical	3,121	-	-	-
7002 Natural Gas	69	-	-	-
7004 Water	158	-	-	-
9004 Transfer to Debt Service Fund	-	-	-	100,000
9026 Transfer to Hotel/Motel (Mainstreet)	93,620	68,575	68,575	59,700
9050 Contingency	-	25,000	25,000	25,000
9997 Special Programs	-	175,000	175,000	75,000
Services & Charges Subtotal	<u>164,496</u>	<u>346,575</u>	<u>305,967</u>	<u>309,700</u>
Capital Outlay:				
8001 Building Acquisitions	-	-	500,000	-
8002 Building Improvements	32,613	-	2,350	-
8031 Land Acquisitions	13,874	-	-	-
Capital Outlay Subtotal	<u>46,487</u>	<u>-</u>	<u>502,350</u>	<u>-</u>
Division Total	\$ 228,064	\$ 386,575	\$ 828,317	\$ 344,700

City of La Porte
Hotel/Motel Occupancy Tax Fund (037) Summary

<i>Beginning Fund Balance 9/30/08</i>		\$	525,682
Plus Estimated 08-09 Revenues			521,675
Less Estimated 08-09 Operating Expenditures	442,111		
Total Expenditures & Commitments			442,111
<i>Estimated Fund Balance 9/30/09</i>			605,246
Plus 09-10 Revenues:			
Occupancy Tax	430,000		
Transfer from Community Investment Fund	59,700		
Interest Income	5,400		
Total Revenue			495,100
<i>Equals Total Resources</i>			1,100,346
Less 09-10 Expenditures:			
Non-Departmental	156,100		
Mainstreet	168,422		
Transfer to Capital Improvement Fund	500,000		
Transfer to Debt Service Fund	100,000		
Transfer to Golf Course Fund	53,000		
Total Expenditures			977,522
<i>Ending Fund Balance 9/30/10</i>		\$	122,824

	Estimated 2008-09	Projected 2009-10	
Revenues	\$ 521,675	\$ 495,100	
Expenditures & Commitments	442,111	977,522	
Revenues over Expenditures	\$ 79,564	\$ (482,422)	

City of La Porte
Hotel/Motel Occupancy Tax Fund (037)
Statement of Revenues

Object	Description	Actual 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 401,920	\$ 500,000	\$ 445,000	\$ 430,000
Charges for Services Subtotal		<u>401,920</u>	<u>500,000</u>	<u>445,000</u>	<u>430,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	15,947	-	-	-
410.07-00	Donations	450	-	-	-
Miscellaneous Subtotal		<u>16,397</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	1,587	-	-	-
480.01-36	Transfer from Community Investment Fund	93,620	68,575	68,575	59,700
Administrative Transfers Subtotal		<u>95,207</u>	<u>68,575</u>	<u>68,575</u>	<u>59,700</u>
Interest:					
483.01-00	Interest Income	18,406	15,000	8,100	5,400
Interest Subtotal		<u>18,406</u>	<u>15,000</u>	<u>8,100</u>	<u>5,400</u>
Total Hotel/Motel Tax Fund Revenues		\$ 531,930	\$ 583,575	\$ 521,675	\$ 495,100

Hotel/Motel Fund
Fiscal Year 2009-10

Mainstreet Division

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 83,733	\$ 82,828	\$ 86,850	\$ 81,116	-2.07%
<i>Supplies</i>	952	26,400	11,300	11,400	-56.82%
<i>Services & Charges</i>	44,484	87,921	87,921	75,906	-13.67%
Division Total	\$ 129,169	\$ 197,149	\$ 186,071	\$ 168,422	-14.57%

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 preservation.

Personnel Position Roster

	Approved 2007-08	Approved 2008-09	Requested 2009-10
Mainstreet Coordinator	1	1	1
Intern	1	1	1
Total	2	2	2

**City of La Porte, Texas
Hotel/Motel - Mainstreet
Detail of Expenditures**

037-6063-565

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1010 Regular Earnings	\$ 62,465	\$ 62,902	\$ 59,756	\$ 59,860
1020 Overtime	-	-	6,176	-
1035 Longevity	164	212	212	-
1060 FICA	4,770	4,619	4,940	4,558
1065 Retirement	8,495	8,652	9,363	9,446
1067 Pars - Retirement	-	40	-	-
1080 Insurance - Medical	7,793	6,357	6,357	7,206
1081 Insurance - Life	46	46	46	46
Personal Services Subtotal	83,733	82,828	86,850	81,116
Supplies:				
2001 Office Supplies	137	350	350	350
2002 Postage	7	300	200	300
2015 Other Supplies	859	750	750	750
2075 Tourism Development	(51)	-	-	-
2090 Machinery/Tools/Equipment	-	25,000	10,000	10,000
Supplies Subtotal	952	26,400	11,300	11,400
Services & Charges:				
3001 Memberships & Subscriptions	1,778	2,075	2,075	1,200
3020 Training/Seminars	1,939	5,000	5,000	2,500
3021 Special Commissions	253	700	700	300
4055 Computer Software	-	-	-	1,800
4060 Computer Lease Fees	1,903	1,256	1,256	1,164
4065 Computer Maintenance Fees	5,280	3,890	3,890	5,442
5003 Legal	-	-	-	2,500
5004 Consulting	-	10,000	10,000	-
6002 Printing & Reproduction	3,534	5,000	5,000	6,000
6005 Advertising	1,435	-	-	5,000
6015 Community Festivals	28,362	60,000	60,000	50,000
Services & Charges Subtotal	44,484	87,921	87,921	75,906
Division Total	\$ 129,169	\$ 197,149	\$ 186,071	\$ 168,422

Hotel/Motel Fund
Fiscal Year 2009-10

Non-Departmental

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 6,748	\$ -	\$ -	\$ -	-
<i>Supplies</i>	22,596	31,600	24,000	16,600	-47.47%
<i>Services & Charges</i>	376,394	235,000	232,040	792,500	237.23%
Division Total	\$ 405,738	\$ 266,600	\$ 256,040	\$ 809,100	203.49%

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

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Adopted 2009-10
Personal Services:				
1020 Overtime	\$ 5,548	\$ -	\$ -	\$ -
1060 FICA	420	-	-	-
1065 Retirement	780	-	-	-
Personal Services Subtotal	<u>6,748</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supplies:				
2075 Tourism Development	4,996	10,000	10,000	10,000
2076 City Maps	6,600	6,600	-	6,600
2077 Fireworks	11,000	15,000	14,000	-
Supplies Subtotal	<u>22,596</u>	<u>31,600</u>	<u>24,000</u>	<u>16,600</u>
Services & Charges:				
3001 Memberships and Subscriptions	59,819	75,000	72,000	64,500
6005 Advertising	-	5,000	5,000	5,000
6015 Community Festivals	4,387	-	40	-
6016 Chamber of Commerce	70,000	55,000	55,000	55,000
6030 Heritage Society - Joint Venture	5,303	15,000	15,000	15,000
7002 Natural Gas	(215)	-	-	-
9004 Adm Transfer to Fund 004	-	-	-	100,000
9008 Adm Transfer to Fund 008	65,000	25,000	25,000	-
9015 Adm Transfer to Fund 015	120,600	-	-	-
9028 Adm Transfer to Fund 028	51,500	60,000	60,000	53,000
9997 Special Programs	-	-	-	500,000
Services & Charges Subtotal	<u>376,394</u>	<u>235,000</u>	<u>232,040</u>	<u>792,500</u>
Division Total	\$ 405,738	\$ 266,600	\$ 256,040	\$ 809,100

City of La Porte
La Porte Development Corporation (038) Fund Summary
(Section 4B Sales Tax)

<i>Beginning Fund Balance 9/30/08</i>		\$	4,103,611
Plus Estimated 08-09 Revenues			1,542,600
Less 08-09 Expenditures and Commitments			
Debt Payments	672,030		
Economic Development Operations	387,250		
Capital Projects/Transfers	3,004,141		
Total Expenditures	4,063,421		4,063,421
<i>Estimated Fund Balance 9/30/09</i>			1,582,790
Plus 09-10 Revenues:			
1/2 Cent Sales Tax	1,446,490		
Interest Income	30,000		
Total Revenues	1,476,490		1,476,490
<i>Equals Total Resources</i>			3,059,280
Less 09-10 Expenditures:			
Economic Development Operations	446,360		
Debt Service Transfer	664,104		
Capital Projects/Transfers	800,000		
Total Expenditures	1,910,464		1,910,464
<i>Ending Fund Balance 9/30/10</i>		\$	1,148,816

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 1,542,600	\$ 1,476,490
Expenditures & Commitments	4,063,421	1,910,464
Revenues over Expenditures	\$ (2,520,821)	\$ (433,974)

**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 2007-08	Budget 2008-09	Revised 2008-09	Projected 2009-10
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	\$ 1,520,071	\$ 1,542,506	\$ 1,497,500	\$ 1,446,490
Charges for Services Subtotal		<u>1,520,071</u>	<u>1,542,506</u>	<u>1,497,500</u>	<u>1,446,490</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	1,877	-	-	-
480.01-33	Transfer from Street Maintenance	254,178	-	-	-
Administrative Transfers Subtotal		<u>256,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	138,908	105,000	45,100	30,000
Interest Subtotal		<u>138,908</u>	<u>105,000</u>	<u>45,100</u>	<u>30,000</u>
Total La Porte Development Corp Fund Revenues		\$ 1,915,034	\$ 1,647,506	\$ 1,542,600	\$ 1,476,490

**Section 4B 1/2 Cent Sales Tax
Fiscal Year 2009-10**

Expenditure Summary

	<i>Actual</i> 2007-08	<i>Budget</i> 2008-09	<i>Estimated</i> 2008-09	<i>Adopted</i> 2009-10	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 89,632	\$ 96,393	\$ 108,732	\$ 107,898	11.94%
<i>Supplies</i>	1,318	2,000	1,656	1,900	-5.00%
<i>Services & Charges</i>	2,025,893	4,241,292	3,953,033	1,800,666	-57.54%
Division Total	\$2,116,843	\$4,339,685	\$4,063,421	\$1,910,464	-55.98%

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 completed refurbishment of the city website, an Economic Development Strategic Plan and a community branding campaign. Each of these initiatives was designed to assist the City with focused, targeted marketing efforts that will effectively communicate why La Porte is the ideal community to establish a business. These activities also allow the City to better emphasize the many amenities La Porte has to offer such as affordable housing, parks, green space, hike & bike trails, outstanding schools and Galveston Bay activities.

Projects for the upcoming FY 2009-10 include a Main Street District Master Plan initiative, a focused retail recruitment strategy, construction of a Town Plaza, Gateway Enhancements of Main Street, new signage for the Main Street area, and the Sylvan Beach Shoreline Renourishment. The Board has also budgeted \$200,000 for facade grants for the businesses along Main Street. 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 2007-08	Approved 2008-09	Requested 2009-10
Economic Development Coordinator	1	1	1
Total	1	1	1

City of La Porte, Texas
Section 4B 1/2 Cent Sales Tax
Detail of Expenditures

038-6030-565

	Actual	Budget	Estimated	Adopted
	2007-08	2008-09	2008-09	2009-10
Personal Services:				
1010 Regular Earnings	\$ 67,614	\$ 71,999	\$ 80,296	\$ 78,000
1020 Overtime	-	2,000	3,820	4,320
1035 Longevity	-	72	76	48
1060 FICA	4,966	5,513	5,983	5,654
1065 Retirement	9,213	10,406	12,154	12,624
1080 Insurance - Medical	7,793	6,357	6,357	7,206
1081 Insurance - Life	46	46	46	46
Personal Services Subtotal	<u>89,632</u>	<u>96,393</u>	<u>108,732</u>	<u>107,898</u>
Supplies:				
2001 Office Supplies	111	500	500	500
2002 Postage	204	500	150	400
2015 Other Supplies	1,003	1,000	1,006	1,000
Supplies Subtotal	<u>1,318</u>	<u>2,000</u>	<u>1,656</u>	<u>1,900</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,633	21,850	21,850	21,850
3020 Training/Seminars	10,163	6,250	2,000	2,500
4011 Building	480	10,000	-	2,500
4055 Computer Software	-	-	-	300
4060 Computer Lease Fees	770	628	628	594
4065 Computer Maintenance Fees	3,168	2,334	2,334	2,721
5003 Legal	11,519	5,000	10,000	10,000
5007 Other Professional Services	116,351	50,000	200,750	200,000
6005 Advertising	5,017	12,000	22,000	20,000
6010 Janitorial Services	-	500	500	-
7001 Electrical	3,676	13,000	6,000	8,000
7002 Natural Gas	180	1,500	-	600
7004 Water	688	600	800	1,300
7005 Misc Utilities	-	600	-	200
9050 Contingency	-	50,000	-	50,000
9997 Special Programs	10,000	695,000	10,000	815,997
9004 Adm Transfer to Fund 004	837,248	672,030	672,030	664,104
9015 Adm Transfer to Fund 015	1,025,000	2,700,000	3,004,141	-
Services & Charges Subtotal	<u>2,025,893</u>	<u>4,241,292</u>	<u>3,953,033</u>	<u>1,800,666</u>
Division Total	\$ 2,116,843	\$ 4,339,685	\$ 4,063,421	\$ 1,910,464

City of La Porte
Tax Increment Reinvestment Zone One (039) Fund Summary

Beginning Fund Balance 9/30/08		\$ 321,179
Plus Estimated 08-09 Revenues		1,739,464
Less 08-09 Expenditures and Commitments		1,856,576
Estimated Fund Balance 9/30/09		204,067
Plus 09-10 Revenues:		
Property Tax Revenue	1,400,804	
Interest Earnings	2,500	
Total Revenues		1,403,304
Equals Total Resources		1,607,371
Less 09-10 Expenditures and Commitments		
Maintenance & Operations	66,560	
City Administration	44,965	
Educational Facilities	244,264	
TIRZ Developer Projects	1,058,177	
Total Expenditures		1,413,966
Ending Fund Balance 9/30/10		\$ 193,405

	Estimated 2008-09	Projected 2009-10
Revenues	\$ 1,739,464	\$ 1,403,304
Expenditures & Commitments	1,856,576	1,413,966
Revenues over Expenditures	\$ (117,112)	\$ (10,662)

**In May 2007, funds were transferred to the La Porte Redevelopment Authority.*

**CITY OF LA PORTE
SCHEDULE OF CAPITAL OUTLAY
FY 2009-2010**

ACCOUNT	DESCRIPTION	AMOUNT
001-5051-522-8021	Thermal Imaging Cameras (2)	\$ 26,000
001-5051-522-8021	Radio Antenna at Fairmont Water Tower	7,500
001-5253-521-8050	SUV for DOT Sergeant - Amount includes lightbars, etc.	27,000
001-7071-531-8027	Traffic Control Devices	3,000
001-7071-531-8029	Paving	50,000
001-7072-532-8021	Brush Loader Grapples (2)	16,688
002-6176-515-8012	Water Taps	10,500
002-6176-515-8026	Meters & Boxes	50,000
002-7085-533-8028	Fire Hydrants	12,000
002-7086-532-8013	Sewer Taps	3,000
002-7087-532-8021	AC Unit - Main Control Building	6,000
016-7075-533-8021	Wi-Fi Communication Project	19,375
028-6048-551-8002	Heat Exchange Unit for Pro Shop	5,000
028-6048-551-8021	New Tee Signs and Large Clubhouse Sign	<u>18,000</u>
	TOTAL CAPITAL OUTLAY	\$ 254,063

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		
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
2008	2,007,113,146	372,331,715	428,955,092	1,950,489,769

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	\$ 1,262,040,048	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%
0.71	1,950,489,769	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 ¹			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct	Harris County Flood Control District ²	Harris County ²	Port of Houston Authority ²	Harris County Board of Education ²
1999	\$ 0.570	\$ 0.140	\$ 0.710	\$ 0.080000	\$ 0.39480	\$ 0.02040	\$ 0.006300
2000	0.570	0.140	0.710	0.061700	0.35900	0.01830	0.006300
2001	0.570	0.140	0.710	0.047600	0.38390	0.01830	0.006300
2002	0.570	0.140	0.710	0.047600	0.38390	0.01830	0.006300
2003	0.575	0.135	0.710	0.041740	0.38810	0.01990	0.006300
2004	0.575	0.135	0.710	0.033180	0.39990	0.01670	0.006300
2005	0.611	0.099	0.710	0.033220	0.39986	0.01474	0.006290
2006	0.611	0.099	0.710	0.032410	0.40239	0.01302	0.006290
2007	0.612	0.098	0.710	0.031060	0.39239	0.01437	0.005853
2008	0.619	0.091	0.710	0.030860	0.38923	0.01773	0.005840

Source: ¹ City of La Porte records
² Office of Harris County
³ Office of La Porte Independence School District

Overlapping Rates

Hospital District ²	La Porte I.S.D. ³	San Jacinto Jr. College District ⁴	Total
\$ 0.14650	\$ 1.610	\$ 0.110000	\$ 3.07800
0.20270	1.650	0.126000	3.13400
0.19020	1.630	0.130700	3.11700
0.19020	1.630	0.130700	3.11700
0.19020	1.680	0.130700	3.16694
0.19020	1.734	0.139100	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
0.19216	1.325	0.163411	2.83423

City of La Porte, Texas
Principal Property Tax Payers
Current Year and Ten Years Ago
(Unaudited)

2008			1998		
Taxpayer	Taxable Assesed Value	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assesed Value	Percentage of Total City Taxable Assessed Value
Conoco Phillips Inc	\$ 54,590,903	2.80%	Conoco Inc	\$ 54,111,440	4.43%
PPG Industries	54,100,472	2.77%	Equistar Chemicals LP	44,664,690	3.66%
Oxy Vinyls LP	49,177,149	2.52%	H L & P	42,425,040	3.48%
Equistar Chemicals LP	48,428,332	2.48%	Solvay Polymer Corp	37,068,510	3.04%
Ineos USA LLC	38,002,780	1.95%	Occidental Electrochem	36,236,280	2.97%
Underwood Dist	36,208,012	1.86%	PPG Industries	30,016,160	2.46%
Centerpoint Energy	24,729,347	1.27%	Fina Oil & Chem. Co.	24,606,050	2.02%
Dow Chemical	20,420,986	1.05%	Dow Chemicals	21,053,500	1.73%
Atofina Petrochemicals	20,215,323	1.04%	Geon Company	20,408,900	1.67%
Sulzer Hickham	19,058,785	0.98%	Noltex	14,662,470	1.20%
	<u>\$ 364,932,089</u>	<u>18.71%</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
1999	\$ 8,951,261	\$ 8,795,498	98.26%	\$ 133,186	\$ 8,928,684	99.75%
2000	9,197,629	9,006,072	97.92%	164,263	9,170,335	99.70%
2001	10,026,496	9,780,571	97.55%	216,834	9,997,405	99.71%
2002	10,786,185	10,463,515	97.01%	287,472	10,750,987	99.67%
2003	10,826,184	10,491,257	96.91%	271,812	10,763,069	99.42%
2004	11,178,351	10,829,202	96.88%	276,027	11,105,229	99.35%
2005	11,669,473	11,334,572	97.13%	241,391	11,575,963	99.20%
2006	12,080,351	11,755,121	97.31%	216,496	11,971,617	99.10%
2007	12,703,850	12,418,873	97.76%	149,320	12,568,193	98.93%
2008	13,857,467	13,476,872	97.25%	-	13,476,872	97.25%

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
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
2008	11,475,000	23,265,000	4,590,000

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>
\$ 1,650,000	\$ 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	1,413
125,000	-	7,210,000	46,665,000	N/A	1,320

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 ¹	Per Capita ²
	General Obligation Bonds	Certificates of Obligation	Less: Amounts Available in Debt Service Fund			
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
2008	16,065,000	23,265,000	1,999,842	37,330,158	2.08%	1,056

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, 2008
 (unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Harris County	\$ 2,290,251,222	0.78%	\$ 17,863,960
Harris County Department of Education	-	0.78%	-
Harris County Flood Control District	108,980,834	0.78%	850,051
Harris County Toll Road - Toll Road Bonds (a)	-	0.78%	-
La Porte ISD	186,870,000	30.02%	56,098,374
Port of Houston Authority	563,015,000	0.78%	4,391,517
San Jacinto Jr. College District	<u>145,950,000</u>	5.90%	<u>8,611,050</u>
Subtotal, overlapping debt	\$ 3,295,067,056		\$ 87,814,951
City of La Porte direct debt	41,430,000	100%	<u>\$ 41,430,000</u>
Total direct and overlapping debt			<u><u>\$ 129,244,951</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
 (unaudited)

	Fiscal Year				
	1999	2000	2001	2002	2003
Debt limit	\$ 31,930,272	\$ 38,129,152	\$ 35,568,480	\$ 37,615,775	\$ 37,816,613
Total net debt applicable to limit	8,555,959	13,106,517	11,291,932	14,720,390	10,372,787
Legal debt margin	<u>\$ 23,374,313</u>	<u>\$ 25,022,635</u>	<u>\$ 24,276,548</u>	<u>\$ 22,895,385</u>	<u>\$ 27,443,826</u>
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

2004	2005	2006	2007	2008
\$ 39,010,173	\$ 40,872,224	\$ 42,379,165	\$ 44,805,817	\$ 48,762,244
9,245,503	15,620,369	15,926,113	18,855,756	18,064,842
<u>\$ 29,764,670</u>	<u>\$ 25,251,855</u>	<u>\$ 26,453,052</u>	<u>\$ 25,950,061</u>	<u>\$ 30,697,402</u>

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed value	\$ 1,950,489,769
Add back: exempt property	<u>\$ 428,955,092</u>
Total assessed value	\$ 2,379,444,861
Debt limit (2.5% of total assessed value)	48,762,244
Debt applicable to limit:	
General obligation bonds	\$ 16,065,000
Less: Amount set aside for repayment of general obligation debt	<u>1,999,842</u>
Total net debt applicable to limit	18,064,842
Legal debt margin	<u>\$ 30,697,402</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 ¹	Less: Operating Expenses ²	Net Available Revenue	Debt Service		Times Coverage
				Principal	Interest	
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	106,828	2.82
2008	8,916,777	5,653,497	3,263,280	387,500	91,605	6.81

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>
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%
2008	35,518	N/A	N/A	N/A	7,940	5.2%

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 Ten Years Ago
(unaudited)

2008 *				1998 **			
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
E.I. Dupont De Nemours & Co.	1,581	1	5.78%	Solvay Polymer	1,100	1	N/A
Acuren Inspection, Inc.	800	2	2.93%	San Jacinto College	1,003	2	N/A
E.I. Dupont De Nemours & Co.	800	3	2.93%	La Porte ISD	987	3	N/A
Rockwood Service Corp.	700	4	2.56%	E.I. Dupont	870	4	N/A
Longview Inspection Corp.	664	5	2.43%	Millenium (formerly Quantum)	736	5	N/A
Quest Tru TEC	636	6	2.33%	Akzo Nobel	500	6	N/A
WalMart	500	7	1.83%	Hickham Industries	270	7	N/A
Aker Kvaerner Industrial Constructors Corp.	400	8	1.46%	Dow Chemical	250	8	N/A
Oxy Vinyls	400	9	1.46%	Fina Oil & Chemical	225	9	N/A
City of La Porte	368	10	1.35%	Geon Company	180	10	N/A
Total	6,849		25.04%		6,121		

Source:

* Centerpoint Energy

** 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 Four Fiscal Year
 (unaudited)

Function/Program	Fiscal Year			
	2005	2006	2007	2008
General Government	76	76	80	79
Public Safety	135	138	147	142
Public Works	32	32	32	32
Health & Sanitation	22	21	21	22
Culture and Recreation	47	45	44	45
Water Services	26	27	25	25
Sewer Services	20	20	20	20
Golf Course	13	13	12	12
Sylvan Beach Convention Center	3	3	4	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 Ten Fiscal Years
 (unaudited)

Function/Program	Fiscal Year			
	1999	2000	2001	2002
Police				
Physical arrests	N/A	1,541	2,114	2,193
Tickets processed	6,065	6,657	9,489	9,298
Fire				
Number of calls answered	N/A	N/A	N/A	N/A
Inspections	N/A	N/A	N/A	N/A
Highways and streets				
Street resurfacing (linear feet)	40,400	39,200	42,000	26,200
Potholes repaired	251	302	232	271
Sanitation				
Cu. Yds. Garbage collected	25,757	27,300	28,025	28,655
Cu. Yds. Trash collected	31,061	38,603	48,049	52,796
Culture and recreation				
Fitness center admissions	66,028	67,347	68,668	73,764
Water				
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
Wastewater				
Average daily sewer treatment (thousands of gallons)	3.4	3.0	3.9	3.4
Golf Course				
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	2008
2,271	2,000	2,330	2,465	2,489	2,642
9,605	6,593	6,877	8,212	9,652	15,352
N/A	494	644	689	1,598	1,781
N/A	500	500	N/A	600	320
27,800	33,800	66,158	27,835	22,100	19,887
413	524	531	321	1,260	996
28,243	29,675	30,022	30,795	29,279	29,282
50,111	54,875	49,140	49,140	52,250	48,136
76,311	84,353	81,868	70,558	62,828	62,245
10,987	11,189	11,391	11,592	11,743	11,913
4.0	3.8	4.1	3.9	3.8	4.0
440	299	437	483	467	455
3.9	4.0	3.5	2.8	3.9	3.2
38,594	38,901	34,961	32,731	32,433	35,839

City of La Porte, Texas
 Capital Asset Statistics by Function/Program
 Last Nine Fiscal Years
 (unaudited)

Function/Program	Fiscal Year								
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Public Safety									
Police Station	1	1	1	1	1	1	1	1	1
Police Officers	56	71	71	72	72	72	73	74	74
Reserve Officers	9	3	5	5	5	5	5	6	2
Fire Stations	4	4	4	4	4	4	4	4	4
Sanitation									
Collection trucks	13	13	13	14	14	14	14	14	14
Highways and streets									
Streets (miles)	160	160	164	164	164	211	217	211	295
Streetlights	1,823	2,072	2,109	1,533	1,665	2,192	1,803	1,804	2,400
Traffic signals	3	3	3	3	3	3	3	3	3
Culture and recreation									
Parks acreage	145	462	463	463	463	337	339	347	347
Parks	17	18	18	19	19	21	21	22	22
Swimming pools	6	6	6	6	6	6	6	6	6
Recreation Centers	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1
Water and Sewer									
Water Mains (miles)	226	229	231	231	231	165	168	176	178
Fire Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,076	1,161
Sanitary Sewers (miles)	184	185	186	187	187	187	187	189	189
Storm Sewers (miles)	87	88	88	89	89	89	92	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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7. Investment Policies

The City of Lapeorte Financial Management Policies provides a basic framework for the overall fiscal management of the City. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

The Financial Management Policies reflect long-standing principles and practices, which have enabled the City to maintain its financial stability. It is intended that the policies be reviewed annually so that the guidelines represent a realistic, current framework for public policy decisions. Policy statements are included for the following areas:

- Operating Budget Policies
- Revenue Policies
- Reserve Policies
- Debt Policies
- Capital Budget Policies
- Accounting Policies
- Investment Policies

In addition to the policies listed above, the City has or is implementing the following Recommended Practices established by the Government Finance Officers Association.

“Best Management Practices” Financial Policies	In compliance?	Found on Page
1. Develop a policy to guide the creation, maintenance, and use of resources for financial stabilization purposes.	Yes	473
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	471
3. Adopt a policy to guide the issuance and management of debt.	Yes	473
4. Adopt a policy on the maximum amount of debt and debt service that should be outstanding at any one time.	Yes	474
5. Adopt a policy limiting the use of one-time revenues for ongoing expenditures.	Yes	470
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	468
8. Adopt a policy that encourages a diversity of revenue sources.	Yes	470
9. Develop a policy to guide the financial actions to be undertaken in the event of emergencies, natural disasters, or other unexpected events.	Yes	470

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

*Cynthia B. Alexander
Assistant City Manager*

*Shelley Wolny
Investment Officer*

I. **POLICY**

It is the policy of the City of La Porte, Texas (the "City") to administer and invest its funds in a manner which will preserve the principal and maintain the liquidity through limitations and diversification while meeting the daily cash flow requirements of the City. The City will invest all available funds in conformance with legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

II. **PURPOSE**

The purpose of this investment policy is to comply with all statutes governing the investment of the City's funds and Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the City to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

III. **SCOPE**

The City will strive to earn a return on funds invested at the highest investment return possible after taking in consideration the primary goals of preservation of principal and liquidity of funds invested, consistent with the policy objectives described below. This investment policy applies to the investment activities of the government of the City of La Porte, Texas.

FUNDS INCLUDED All financial assets of all funds managed by the City, including but not limited to receipts of Tax Revenues, Charges for Services, Bond Proceeds, Interest Incomes, Loans and Funds received by the City where the City performs a custodial function.

IV. **OBJECTIVES**

SAFETY The primary objective of the City's investment activity is the preservation of capital in the overall portfolio. Each investment transaction shall seek first to ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. The City will strive to minimize credit risk by limiting investments to the safest types of investments, prequalifying the financial institutions and broker/dealers with which the City conducts business, and diversify the investment portfolio so that potential losses on individual issuers will be minimized. To minimize interest rate risk, the City will ladder the portfolio and match investments with future cash requirements and invest operating funds in shorter, more liquid securities and investments.

LIQUIDITY The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same day liquidity.

PUBLIC TRUST All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. The governing body recognizes that in a diversified portfolio, occasional measured losses due to market volatility are inevitable, and

must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

YIELD (Optimization of Interest Earnings) The City's cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

V. OVERSIGHT RESPONSIBILITY

Oversight Responsibility for the investment activity of the City of La Porte shall rest with the Fiscal Affairs Committee and the City Manager.

VI. RESPONSIBILITY AND CONTROL

DELEGATION Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

SUBORDINATES All persons involved in investment activities will be referred to as "Investment Officers." No person shall engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of Subordinate Investment Officers.

QUARTERLY REPORTS The Director of Finance shall submit quarterly an investment report that summarizes recent market conditions, economic developments and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter and describe the portfolio in terms of investment securities, maturities, risk characteristics, book values, market values and other features. The report shall explain the quarter's total investment return and compare the return to budgetary expectations. The report shall include an appendix that discloses all transactions during the quarter.

ANNUAL REPORTS Within 90 days of the end of the fiscal year, the Director of Finance shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include twelve-month and quarterly comparison of returns, and shall suggest improvements that might be made in the investment program.

PRUDENCE Investments shall be made with the exercise of due care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their own capital as well as the probable income to be derived. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

IMDEMNIFICATION The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's

credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

ETHICS DISCLOSURE AND CONFLICTS OF INTEREST Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Employees and Investment Officers shall disclose to the City Manager any material interests in financial institutions that conduct business with the City of La Porte, and shall further disclose any personal financial or investment positions that could be related to the performance of the City's investment portfolio. Employees and Investment Officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of La Porte.

An Investment Officer of the City of La Porte who has a personal business relationship with an organization seeking to sell an investment to the City of La Porte shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City of La Porte shall file a statement disclosing that relationship. A statement required under subsection 2256.005(i) of the PFIA must be filed with the Texas Ethics Commission and the governing body of the City of La Porte.

TRAINING Investment Officers shall attend at least one investment training session within 12 months after taking office or assuming duties, and shall attend an investment training session not less than once in a two-year period and receive not less than 10 hours of instruction relating to investment responsibilities from an independent source approved by the Fiscal Affairs Committee. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Independent sources that may provide investment training include the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League. Training shall be in accordance with the Public Funds Investment Act and shall include education in investment controls, security risks, market risks, and compliance with statutes governing the investment of public funds.

VII. INVESTMENTS

ACTIVE PORTFOLIO MANAGEMENT The City intends to pursue active versus passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

AUTHORIZED INVESTMENTS Assets of funds of the government of the City of La Porte may be invested in the following as authorized by the Public Funds Investment Act:

A. Obligations of, or Guaranteed by Governmental Entities

1. Except as provided by Subsection (b), the following are authorized investments under this section:
 - a) obligations of the United States or its agencies and instrumentalities;
 - b) direct obligations of this state or its agencies and instrumentalities;

- c) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
 - d) other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities; and
 - e) obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.
2. The following are not authorized investments under this section:
- a) obligations whose payment represents the coupon payment on the outstanding principal balance of the underlying mortgage-backed security collateral and pays not principal (Interest only bonded);
 - b) obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and pays no interest (Principal only bonds);
 - c) collateralized mortgage obligations that have a final stated maturity date of greater than 10 years; and
 - d) collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

B. Certificates of Deposit and Share Certificates

1. A certificate of deposit is an authorized investment under this Subchapter if the certificate is issued by a state or national bank domiciled in this state, a savings bank domiciled in this state, or a state or federal credit union domiciled in this state and is:
- a) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
 - b) secured by obligations that are described by Section 2256.009 (a), including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by Section 2256.009 (b); or
 - c) secured in any other manner and amount provided by law for deposits of the investing entity.

C. Repurchase Agreements

1. A fully collateralized repurchase agreement is an authorized investment under this Subsection if the repurchase agreement:

- a) has a defined termination date;
 - b) is secured by obligations described by Section 2256.009 (a)(1); and
 - c) requires the securities being purchased by the entity to be pledged to the entity, held in the entity's name, and deposited at the time the investment is made with the entity or with a third party selected and approved by the entity; and
 - d) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state.
 - e) repurchase agreements and reverse repurchase agreements shall be entered into only with dealers who have executed a Master Repurchase Agreement with the City.
2. In this section, "repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations described by Subsection A, 1,a), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement.
 3. Notwithstanding any other law, the term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered.
 4. Money received by an entity under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature no later than the expiration date stated in the reverse security repurchase agreement.

D. Banker's Acceptances

1. A banker's acceptance is an authorized investment under this subchapter if the banker's acceptance:
 - a) has a stated maturity of 270 days or fewer from the date of its issuance;
 - b) will be, in accordance with its terms, liquidated in full at maturity;
 - c) is eligible for collateral for borrowing from a Federal Reserve Bank; and
 - d) is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

E. Commercial Paper

1. Commercial paper is an authorized investment under this subchapter if the commercial paper:
 - a) has a stated maturity of 270 days or fewer from the date of its issuance; and

- b) is rated not less than A-1 or P-1 or an equivalent rating by at least;
- c) two nationally recognized credit rating agencies; or
- d) one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

F. Mutual Funds

1. A no-load money market mutual fund is an authorized investment under this subchapter if the mutual fund:
 - a) is registered with and regulated by the Securities and Exchange Commission;
 - b) provides the investing entity with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 80a-1 et seq.);
 - c) has a dollar-weighted average stated maturity of 90 days or fewer; and
 - d) includes in its investment objectives the maintenance of a stable net asset value of \$1 for each share.
2. In addition to a no-load money market mutual fund permitted as an authorized investment in Subsection (a), a no-load mutual fund is an authorized investment under this Section if the mutual fund:
 - a) is registered with the Securities and Exchange Commission;
 - b) has an average weighted maturity of less than two years;
 - c) is invested exclusively in obligations approved by this subchapter;
 - d) is continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or it equivalent; and
 - e) conforms to the requirements set forth in Sections 2256.016 (b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities.
3. An entity is not authorized by this section to:
 - a) invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves in other funds held for debt service, in mutual funds described in Subsection (b);
 - b) invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Subsection (b); or
 - c) invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in Subsection (a) or (b) in an amount that exceeds 10 percent of the total assets of the mutual fund.

G. Investment Pools

1. An entity may invest its funds and funds under its control through an eligible investment pool if the governing body of the entity by rule, order, ordinance, or resolution, as appropriate, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by this subchapter.
2. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, an investment officer or other authorized representative of the entity an offering circular or other similar disclosure instrument that contains, at a minimum, the following information:
 - a) the types of investments in which money is allowed to be invested;
 - b) the maximum average dollar-weighted maturity allowed, based on the stated maturity date, of the pool;
 - c) the maximum stated maturity date any investment security within the portfolio has;
 - d) the objectives of the pool;
 - e) the size of the pool;
 - f) the names of the members of the advisory board of the pool and the dates their terms expire;
 - g) the custodian bank that will safekeep the pool's assets;
 - h) whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation;
 - i) whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment;
 - j) the name and address of the independent auditor of the pool;
 - k) the requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool; and
 - l) the performance history of the pool, including yield average dollar-weighted maturities, and expense ratios.
3. To maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an investment pool must furnish to the investment officer or other authorized representative of the entity:
 - a) investment transaction confirmations; and
 - b) a monthly report that contains, at a minimum, the following information:

- i. the types and percentage breakdown of securities in which the pool is invested;
 - ii. the current average dollar-weighted maturity, based on the stated maturity date, of the pool;
 - iii. the current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
 - iv. the book value versus the market value of the pool's portfolio, using the amortized cost valuation;
 - v. the size of the pool;
 - vi. the number of participants in the pool;
 - vii. the custodian bank that is safekeeping the assets of the pool;
 - viii. a listing of daily transaction activity of the entity participating in the pool;
 - ix. the yield and expense ratio of the pool;
 - x. the portfolio managers of the pool; and
 - xi. any changes or addenda to the offering circular.
4. An entity by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.
 5. In this section, "yield" shall be calculated in accordance with regulations governing the registration of open-end management investment companies under the Investment Company Act of 1940, as promulgated from time to time by the Federal Securities and Exchange Commission.
 6. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, a public funds investment pool created to function as a money market mutual fund must mark its portfolio to market daily, and, to the extent reasonably possible, stabilize a \$1 net asset value. If the ratio of the market value of the portfolio divided by the book value of the portfolio is less than 0.995 or greater than 1.005, portfolio holdings shall be sold as necessary to maintain the ratio between 0.995 and 1.005.
 7. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, a public funds investment pool must have an advisory board composed:
 - a) equally of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for a public funds investment pool created under Chapter 791 and managed by a state agency; or
 - b) of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for other investment pools.

8. To maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an investment pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service.

EXISTING INVESTMENTS Any investments currently held that do not meet the guidelines of this policy shall be reviewed to determine the ability to liquidate. If the investment cannot be liquidated because of material adverse change in the value since the time of purchase, and holding the investment to maturity does not negatively affect disbursements or cash flow, a recommendation of holding said investment to maturity is acceptable.

PROCUREMENT Investments of subsections A-G of this section may be made only after competitive bids are solicited from at least three sources, with the exception of a) transactions with money market mutual funds and local government investment pools, and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution.

MONITORING The market value of each investment shall be obtained monthly from a source such as the Wall Street Journal newspaper, a reputable brokerage firm or security pricing service and reported on the monthly investment reports.

LENGTH OF INVESTMENTS The maximum stated maturity, from the date of purchase, for any individual investment may not exceed 5 years and the maximum dollar-weighted average maturity for the pooled fund group (investment portfolio) may not exceed 2 years.

DIVERSIFICATION It is the policy of the City of La Porte to diversify its investment portfolios. Assets held in the common investment portfolio shall be diversified to eliminate the risk of loss resulting from one concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be determined and revised periodically by the Fiscal Affairs Committee.

In establishing specific diversification strategies, the following general policies and constraints shall apply:

- A. Portfolio maturities shall be staggered in a way that protects interest income from the volatility of interest rates and that avoids undue concentration of assets in a specific maturity sector. Securities shall be selected which provide for stability of income and reasonable liquidity. The City shall continually invest a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.
- B. The Fiscal Affairs Committee shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bill and notes, or insured and collateralized certificates of deposits. The Fiscal Affairs Committee shall conduct a semi-annual review of these guidelines, and shall evaluate the probability of market and default risk in various investment sectors as part of its considerations.

FINANCIAL INSTRUMENTS Maximum allowable percentages of the total portfolio for investments are stated as follows:

	Investment Type	Maximum Limit
1.	Investment Pools	100%
2.	Money Market Accounts	10%
3.	Certificates of Deposit	60%
4.	U.S. Government Securities	80%
5.	U.S. Agency Securities	80%
6.	Municipal Securities	20%
7.	Repurchase Agreements	50%
8.	Bankers' Acceptance Bonds	35%
9.	Commercial Paper	35%

VIII. SELECTION OF BANKS AND DEALERS

BIDDING PROCESS Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP) issued every three (3) years. In selecting depositories, the credit worthiness of institutions shall be considered, and the Director of Finance shall conduct a comprehensive review of prospective depositories credit characteristics and financial history.

INSURABILITY Banks and Savings & Loans Associations seeking to establish eligibility for the City's competitive certificate of deposit purchase program, shall submit financial statements, evidence of Federal insurance and other information as required by the Director of Finance.

PRIMARY DEALERS AND APPROVED LIST For brokers and dealers of government securities, Investment Officers shall select only those dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York, also known as "primary government securities dealers," unless a comprehensive credit and capitalization analysis reveals that other firms are adequately financed to conduct public business. Before engaging in investment transactions with a broker/dealer, the Investment Officer shall have received, from a Qualified Representative of said firm, a signed Certification Form. (Exhibit B) This form shall attest that the individual responsible for the City's account with that firm has (1) received and reviewed the investment policy of the entity; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by the entity's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards. Investment Officers of the City may not acquire or otherwise obtain any authorized investment described in the investment policy from a person who has not delivered a signed Certification Form. The Fiscal Affairs Committee shall at least annually review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the City. (Exhibit A)

IX. SAFEKEEPING AND CUSTODY

INSURANCE OR COLLATERAL All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. Bank deposits and certificates of deposit shall be collateralized with a market value equal to no less than 102% of the deposits plus accrued interest less than an amount insured by FDIC. Repurchase agreements shall be monitored daily. Evidence of the pledged collateral shall be maintained by the Director of Finance or a third party financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

SAFEKEEPING AGREEMENT All safekeeping arrangements shall be in accordance with a Safekeeping Agreement approved by the Fiscal Affairs Committee which clearly defines the procedural steps for gaining access to the collateral should the City of La Porte determine that the City's funds are in jeopardy. The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. The safekeeping agreement shall include the signatures of the City of La Porte, the firm pledging the collateral, and the Trustee.

COLLATERAL DEFINED The City of La Porte shall accept only the following securities as collateral:

- A. FDIC insurance coverage;
- B. United States Treasuries and Agencies;
- C. Texas State, City, County, School or Road District bonds with a remaining maturity of ten (10) years or less with rating from a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- D. Other securities as approved by the Fiscal Affairs Committee.

SUBJECT TO AUDIT All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

DELIVERY VERSUS PAYMENT All investment transactions, with the exception of local government investment pools and mutual fund transactions, shall be purchased using the delivery versus payment method. That is, funds shall not be wired or paid until verification has been made that the collateral was received by the Trustee. The collateral shall be held in the name of the City or held on behalf of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

X. MANAGEMENT AND INTERNAL CONTROLS

The Director of Finance shall establish a system of internal controls, which shall be reviewed by an independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City.

Controls and managerial emphasis deemed most important that shall be employed where practical are:

- A. Control of collusion.
- B. Separation of duties.
- C. Separation of transaction authority from accounting and record keeping.
- D. Custodian safekeeping receipts records management.
- E. Avoidance of physical delivery securities.
- F. Clear delegation of authority.
- G. Documentation on investment bidding events.
- H. Written conformation of telephone transactions.
- I. Reconciliation and comparisons of security receipts with the investment subsidiary records.
- J. Compliance with investment policies.
- K. Accurate and timely reports.
- L. Validation of investment maturity decisions with supporting cash flow data.
- M. Adequate training and development of Investment Officers.
- N. Verification of all interest income and security purchase as sell computations.
- O. Review of financial condition of all brokers, dealers and depository institutions.
- P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies.

COMPLIANCE AUDIT The City of La Porte shall perform, in conjunction with its annual financial audit, a compliance audit of management controls on investments and adherence to the entity's established investment policies. The audit shall include a formal review of the quarterly investment reports by an independent auditor and the results reported to the governing body by the independent auditor. Also, the governing body shall review its investment policy and investment strategy not less than annually and adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and strategy, and recorded any changes made to them.



GLOSSARY OF TERMS

AFIS – An acronym meaning Automated Fingerprint Identification System.

ACCOUNT - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

ACCRUAL ACCOUNTING - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

AD VALOREM TAXES - Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The taxes are assessed on a portion of the value of the property based on actual taxable value received from the property appraiser and millage rate set by City Council.

APPROPRIATION - Authorization granted by a legislative body (City Council) to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSMENT - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

ASSETS - Property owned by the city government, which has monetary value.

BALANCED BUDGET - A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BONDED DEBT - The portion of indebtedness covered by outstanding bonds which includes general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

BOND ISSUE - Bonds sold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing them.

BUDGET CALENDAR - The schedule of key dates which the City Council follows in the preparation and adoption of the budget.

BUDGET ORDINANCE - The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.

BUDGETARY ACCOUNTS - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.

BUDGETARY CONTROL - The control or management of the business affairs in accordance with an approved budget, with a view toward keeping expenditures within the authorized amount.

CAFR – An acronym meaning Comprehensive Annual Financial Report.

CDBG – An acronym meaning Community Development Block Grant.

CPR – An acronym meaning Cardiopulmonary Resuscitation.

GLOSSARY OF TERMS

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

CAPITAL OUTLAY - An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. Includes expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and major fixed or movable equipment costing more than \$5,000 per unit or set.

CAPITAL PROJECT FUND - The fund used to record resources and expenditures for the acquisition and improvement of sites, for acquisition, construction, equipping, and renovation of plant assets and for the purchase of fixed or movable equipment.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. However, certificates of obligation are not authorized by the voters.

CHART OF ACCOUNTS - The classification system used by a city to organize the accounting for various funds.

CITY MANAGER'S MESSAGE - A general discussion of the proposed budget, as presented in writing by the budget-making authority, to the legislative body.

CLASSIFICATION - A systematic arrangement of items into classes or related groups for analytical or control purposes.

CONTINGENCY - Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

CURRENT ASSETS - Cash and other assets that are available to be used in operations within the next twelve months.

CURRENT LIABILITIES - Short-term liabilities whose liquidation is reasonably expected to require the use of assets or the creation of additional liabilities within the next twelve months.

DEBT - An obligation resulting from borrowing of money or from the purchase of goods or services.

DEBT LIMIT - The maximum amount of gross or net debt legally permitted.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues.

DEBT SERVICE FUND - A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DEPRECIATION - The periodic expiration of a plant asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated.

EMS – An acronym meaning Emergency Medical Services.

ENCUMBRANCES – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

GLOSSARY OF TERMS

ENTERPRISE FUND - A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of Enterprise Funds are those of water and sewer service, golf course and airport.

EXPENDITURES - (Used for General Fund Types) Total charges incurred, whether paid or unpaid, which are assumed to benefit the current fiscal year.

EXPENSES - (Used for Non General Fund Types) The cost of goods or services incurred in the operation which cannot be charged to asset accounts.

FEMA – An acronym for the Federal Emergency Management Agency.

FISCAL YEAR - A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

FULL FAITH AND CREDIT - A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE – The difference between governmental fund assets and liabilities.

GAAP – An acronym for Generally Accepted Accounting Principles. GAAP provides uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GASB – An acronym for the Government Accounting Standards Board.

GFOA – An acronym for the Government Finance Officers Association.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION BONDS - Bonds, for whose payments, the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GOVERNMENTAL FUND – A fund established to account for the sources, uses and balances of a government’s expendable “general government” financial resources (and the related current liabilities). Examples include the General, Special Revenue, Capital Projects and Debt Service Funds.

GRANT - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

GLOSSARY OF TERMS

INCOME - This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

INTERFUND TRANSFERS - Transfer among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a net operating budget.

INTERNAL SERVICE FUND - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LEPC – An acronym meaning Local Emergency Planning Committee.

LEVY - The total of taxes or special assessments imposed by a governmental unit.

LOCAL TAX LEVY REVENUE - Revenue of a district, which is derived from taxes levied on, equalized property value within a district.

MIS – An acronym for Management Information Systems.

MODIFIED ACCRUAL – The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

NON-OPERATING INCOME - Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES - As used in the accounts of governmental enterprises of a business character, the term means such costs that are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

OTHER FINANCIAL SOURCES - Governmental fund general long-term debt proceeds, operating transfers-in and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCIAL USES - Governmental fund operating transfer-out. Such amounts are classified separately from revenues.

PFIA – An acronym meaning Public Funds Investment Act.

PERSONAL PROPERTY - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages and benefit costs.

GLOSSARY OF TERMS

PRINCIPAL OF BONDS - The face value of the bonds.

PROPERTY APPRAISER - Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

PROPRIETARY FUND – A fund established to account for a government’s continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are accounted for through proprietary funds. Both enterprise and internal service funds are classified as proprietary funds.

PURCHASE ORDER - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

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 4th 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 COMMISSIONS** – Travel and training related expenses for citizen or volunteer committees.
- 3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.
- 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.