

CITY OF LA PORTE, TEXAS

OPERATING BUDGET

OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2014



On the Cover: Many City of La Porte employees at Fire Station #1 during public service week.





This budget is estimated to raise less total property taxes than last year's budget by -\$1,084,370.00, or -7.58% and of that amount \$212,921.17 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Comparison:

	<u>FY2013</u>	<u>FY2014</u>
Adopted Tax Rate	\$0.710/\$100	\$0.710/\$100
Effective Tax Rate	\$0.735/\$100	\$0.716/\$100
Effective Operating Rate	\$0.623/\$100	\$0.664/\$100
Maximum Operating Rate	\$0.672/\$100	\$0.717/\$100
Debt Tax Rate	\$0.070/\$100	\$0.096/\$100
Rollback Tax Rate	\$0.742/\$100	\$0.813/\$100

Fiscal Year 2014 City debt obligations secured by property taxes is \$36,455,000.

Record Votes:

	<u>BUDGET</u>	<u>TAX RATE</u>
Louis R. Rigby, Mayor	Aye	Aye
John Zemanek, Councilmember – At Large A	Aye	Aye
Dottie Kaminski, Councilmember – At Large B	Aye	Aye
Mike Mosteit, Councilmember – District 1	Absent	Absent
Chuck Engelken, Councilmember – District 2	Aye	Aye
Daryl Leonard, Councilmember – District 3	Aye	Aye
Tommy Moser, Councilmember – District 4	Aye	Aye
Jay Martin, Mayor Pro-Tem, Councilmember – District 5	Aye	Aye
Mike Clausen, Councilmember – District 6	Aye	Aye



MAYOR AND CITY COUNCIL



Louis Rigby
Mayor



Michael Mosteit
Council Person
District 1



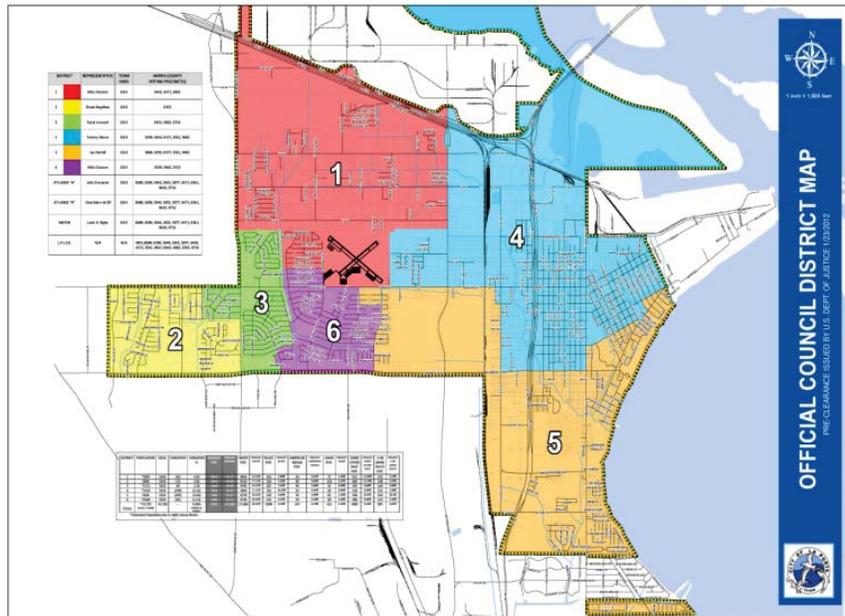
Chuck Engelken
Council Person
District 2



Daryl Leonard
Council Person
District 3



John P. Zemanek
Council Person
At Large A



Dottie Kaminski
Council Person
At Large B



Tommy Moser
Council Person
District 4



Jay Martin
Mayor Pro Tem
District 5



Mike Clausen
Council Person
District 6



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of La Porte
Texas**

For the Fiscal Year Beginning

October 1, 2012

Tim Fierstine

President

Jeffrey R. Egan

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 Potte for its atmual budget for the fiscal year beginning October 1, 2012.

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 cun-ent 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 2013-2014.

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.

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, Special Revenue Funds, Miscellaneous and 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 2013-2014 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 2013 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 **Special Revenue Funds** Section summarizes the Special Revenue Funds, which include the Hotel/Motel Occupancy Tax Fund, the Grant Fund, Street Maintenance Sales Tax Fund, La Porte Emergency Services District Fund, La Porte Development Corporation (Section 4B Sales Tax) Fund and the Tax Increment Reinvestment Zone One (TIRZ) Fund.

The **Miscellaneous** Section includes the schedule of Operating Capital Outlay and 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.

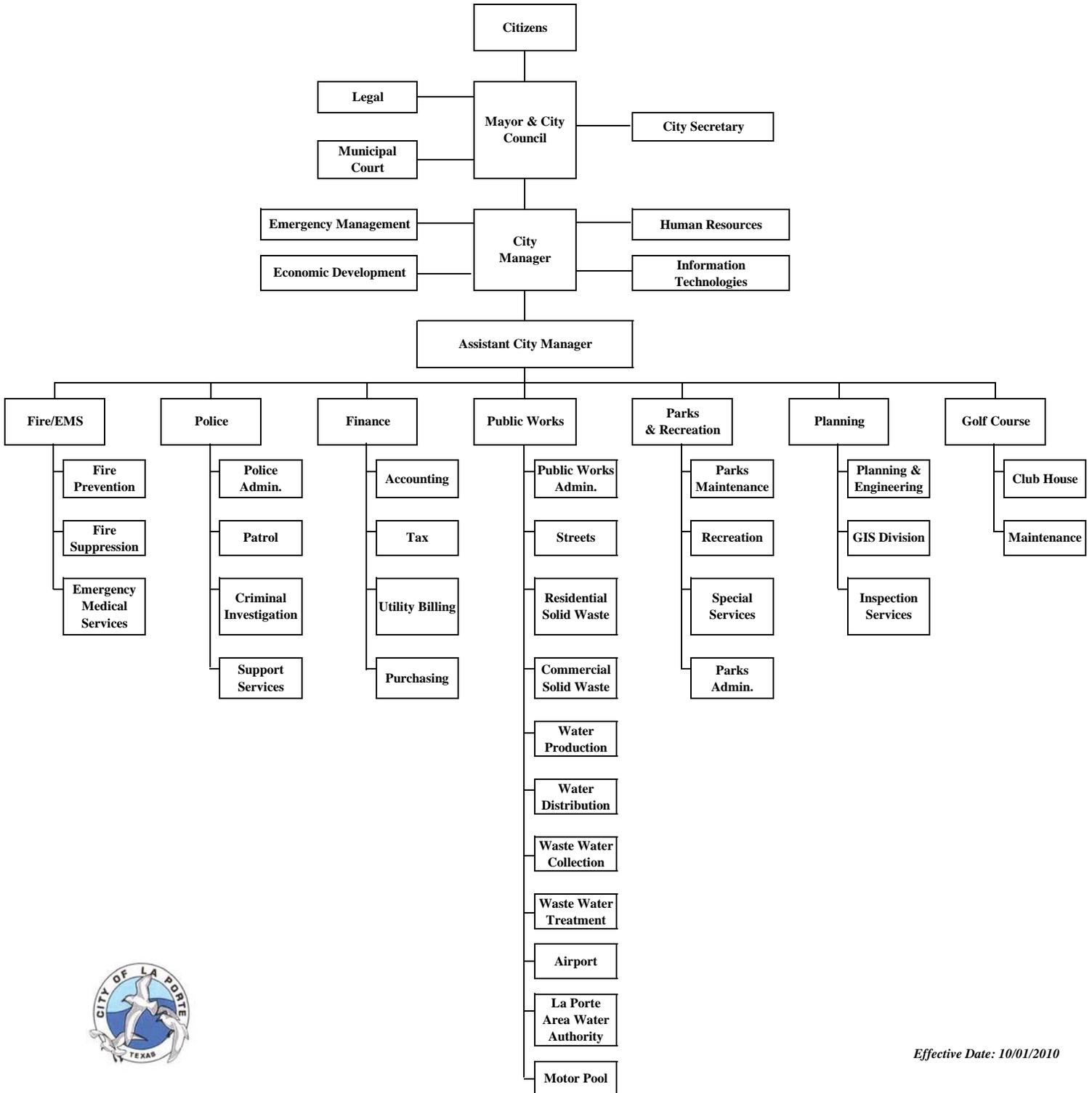
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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 twenty-three 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 Treasurer at 281-471-5020.

CITY OF LA PORTE ORGANIZATIONAL CHART



Effective Date: 10/01/2010







September 30, 2013

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 2013-14 Operating Budget and Capital Improvement Program. This document, as delineated on the pages that follow, was formally adopted by Council at a regularly scheduled meeting on September 9, 2013. 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 2012-13</u> <u>ADOPTED BUDGET</u>	<u>FY 2013-14</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 36,545,885	\$ 41,447,347
Utility Fund	8,079,358	8,122,074
Enterprise Funds	1,259,429	1,283,522
Internal Service Funds	8,232,982	9,031,692
Capital Improvement Funds	2,597,921	7,470,847
Debt Service Funds	3,503,754	4,834,819
Grant Fund	6,552,810	929,986
Street Maintenance Sales Tax Fund	1,200,000	1,422,000
Emergency Services District	802,785	950,920
Hotel/Motel Fund	565,285	579,378
La Porte Development Corporation	816,318	1,351,133
Tax Increment Reinvestment	<u>2,613,579</u>	<u>2,850,080</u>
Total Authorized Operations	\$72,770,106	\$80,273,798

The priorities of La Porte's city government are many, and this year's budget is based around the following themes: (1) no increase in the property tax rate, (2) merit increases for employees, as well as 2% COLA for non-civil service, full-time employees, (3) no increases in employee health care contributions for employees, (4) capital projects, (5) customer service, (6) economic development, (7) stabilize revenue streams necessary to protect City assets, (8) 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 fiscal year 2014 budget represents an increase of \$7,503,692, or 10.3%, when compared to last year's budget. The majority of that increase is for capital improvements. \$1.9 million is scheduled to be transferred the General Fund CIP for projects such as police radio replacement, SCBA gear, generators and additional funding for the animal shelter. Additionally, \$1.1 million is appropriated for a transfer to the Utility CIP Fund for water and sewer projects. \$750,000 has been included in the budget for merit, COLA and civil service salary increases. This budget is built around discussions that took place during the City Council's spring budget retreat. While

capital improvements continue to be a focus in the budget; Council also focused on the employees. A 2% COLA for full-time, non-civil service employees has been included, and merit increases have been maintained. Although health care is projected to increase by approximately 8%, the health fund has stabilized due to plan design, employee education and wellness programs; consequently, City contributions, as well as employee's contributions remain at FY2013 levels. The health fund is continuing to be evaluated for savings opportunities, and possible revenue options to manage the ever increasing cost of providing healthcare. During 2013, a dependent audit deleted 76 ineligible dependents from the health fund. The savings to the health plan is estimated to be \$228,000 annually.

A healthy General Fund balance has enabled the City to utilize excess fund balance to cash flow many capital projects. Notable projects included in FY2014 are emergency generators, radios for the police department, animal shelter, SCBA replacements for fire department, drainage improvements, street improvements, and various utility improvement projects. An in depth discussion of capital improvements can be found on page 287. The budget also includes vehicle/equipment replacements of \$1.98 million.

Conservative revenue estimates and efforts to maintain expenditure levels have contributed to the City's strong financial position. Additionally, the City benefits from its location within the Houston area, and its proximity to the Port of Houston, which ranks second among all U.S. ports in terms of tonnage. The economy of the Houston area continues to outpace many other large U.S. cities due to a well diversified energy sector. As a result, revenues for the City have remained stable overall. A more in-depth discussion of the revenues can be found on page 60.

The 2013-14 City Budget is designed to improve municipal services. 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. The budget 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 29.

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

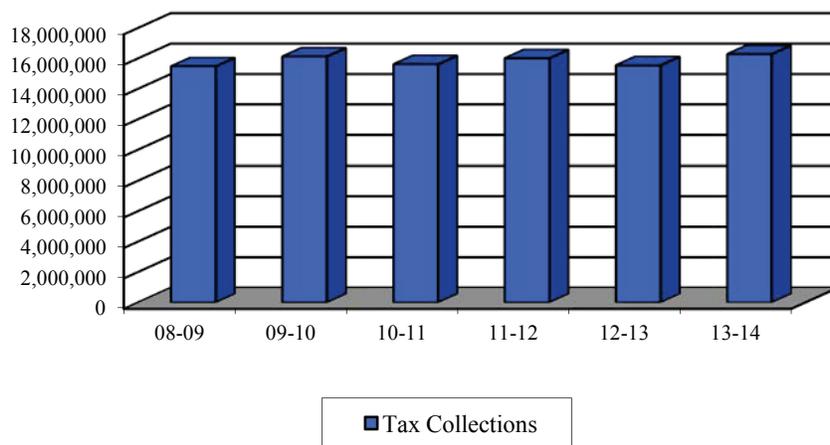
The resources derived from the taxation of property located in the City are by far the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2013-14 will mark the twenty-fifth year the City has maintained its tax rate at 71 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 Texas 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, exceed 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.

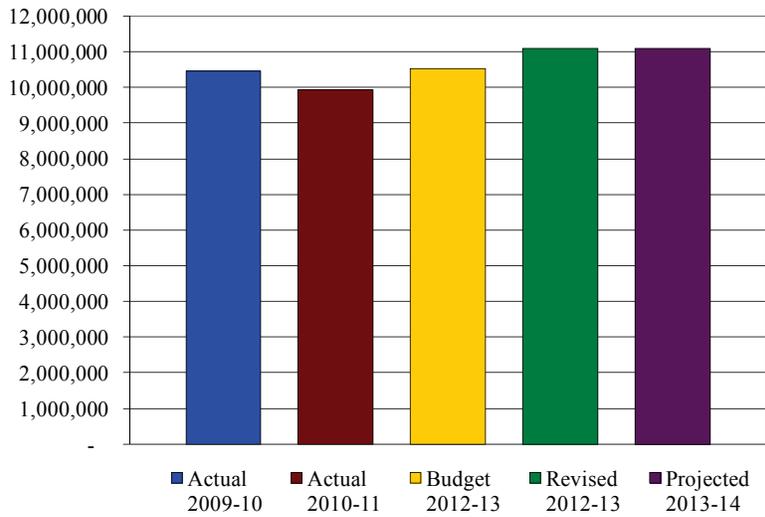
For fiscal year 2013-14, the City expects to collect \$16.3 million through the ad valorem tax process. The graph below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2012-13 and projected collections for 2013-14.

*Ad Valorem Tax Collections
Six Year Comparison*



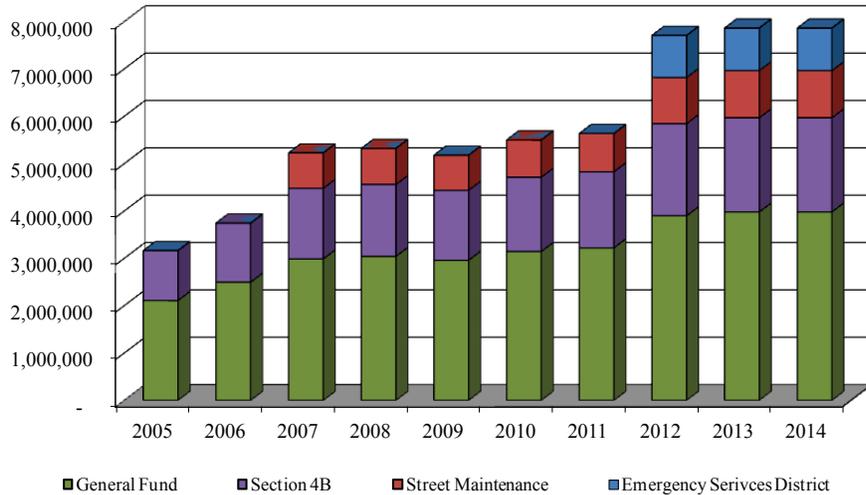
Another major revenue source that is derived utilizing the taxation process is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 36. The City expects to collect \$11.1 million from this revenue source. The graph on the following page shows that collections increased have remained steady over the last three years. 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%. In fiscal year 2015, 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 8.25%, which is comprised of 6.25% for the State, 1% for the City, ½% for the La Porte Development Corporation, ¼% for the Street Maintenance Sales Tax, and ¼% for the Emergency Services District, which went into effect October 1, 2011. The City estimates the amount it expects to receive from sales taxes based on historical trends. Due to additional growth in retail and an upward trend in sales tax receipts, this revenue source has increased significantly over the last few years. The City expects to collect \$4 million for the General Fund and \$2 million for Section 4B Economic Development from this revenue source. It is estimated that the Street Maintenance Sales Tax and Emergency Services Sales Tax will generate approximately \$900,000 each.

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 2013-14.

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 2013-14 is \$18 million. Listed below are major sources of revenues received from services rendered.

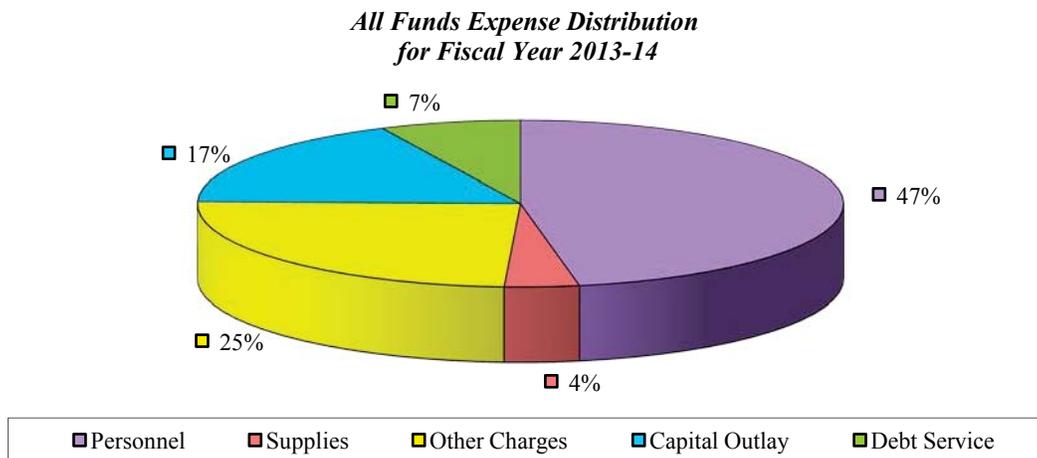
Service Rendered	Projected 2013-14 Resources
Water Production & Distribution	\$ 3,995,000
Wastewater Collection & Treatment	3,395,750
Residential Solid Waste Collection	2,135,000
Golf Course Fees	1,017,891

Other Resources

A critical resource for the City of La Porte in the past has been the earning of interest on investments. The City expects to earn \$110,392 on its idle funds during fiscal year 2013-14, which represents an approximate 10.5% 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 current economic conditions regarding interest earnings are expected to last for several more years based on economic forecasts.

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 \$20.6 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 47% of the City's expense distribution. Regular salaries, overtime, and 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 City's total budget at \$4.8 million.

The Capital Outlay category includes procurement of vehicles totaling \$1,983,345, Capital Improvement Projects totaling \$9 million, and various capital items, which are listed on page 66, from departmental budgets. As mentioned earlier in this letter, this budget is a very capital intensive budget.

The Supplies category includes office supplies, fuel, chemicals and other supplies. The supplies category accounts for \$2.6 million of the budget.

The Other category includes items such as utilities, training and education, and maintenance. This category totals \$16.8 million and represents 25% of the total budget. One of the largest expenditures in this category is for health insurance claims and administration costs and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately \$5.6 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$5 million annually.

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

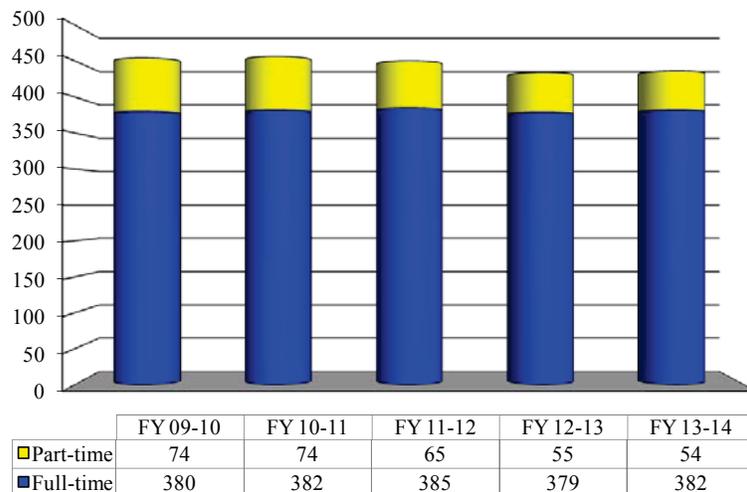
PERSONNEL CHANGES

In planning for staffing levels in fiscal year 2013-14, a Marketing Specialist was added to the Administration Department, and a full-time golf course worker was added to the Golf Course. Additionally, a part-time golf course worker was upgraded to full-time.

The golf course upgrade and additional worker were added to keep up with the maintenance at the golf course, as well as the in-house upgrades to the Bay Forest Golf Course fairways.

The Marketing and Tourism Specialist position was added to specifically work with Economic Development Partners to promote tourism within the City of La Porte. Among other duties, the position will maintain the City’s website, expand the City’s social media presence and coordinate City publications.

Below is a chart of the personnel changes in the City from FY 2010 through FY 2014.



FUND SUMMARIES

Listed below are individual fund summaries, or groups of funds summaries, for the City. Due to 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 2012-13 are currently estimated at \$39,135,944 which is \$2,353,532 or 6.4% greater than our original budget projection, which is due to increased property tax and in-lieu of tax collections and land sales. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2012-13	Current Estimate 2012-13	Variance	Percent
General Property Taxes	\$ 13,220,588	\$ 13,890,000	\$ 669,412	5.06%
Franchise Fees	2,131,502	2,218,479	86,977	4.08%
Sales Taxes	3,454,794	3,978,875	524,081	15.17%
Industrial Payments	10,530,376	11,086,500	556,124	5.28%
Other Taxes	60,000	60,000	0	0.00%
Licenses & Permits	375,975	367,275	(8,700)	-2.31%
Fines & Forfeits	1,445,220	1,570,300	125,080	8.65%
Charges for Services	3,829,041	3,875,236	46,195	1.21%
Parks & Recreation	271,300	259,800	(11,500)	-4.24%
Recreation & Fitness Center	215,000	189,900	(25,100)	-11.67%
Golf Course	1,029,583	1,025,704	(3,879)	-0.38%
Miscellaneous	40,000	435,342	395,342	988.36%
Operating Transfers	107,533	107,533	0	0.00%
Interest	<u>71,500</u>	<u>71,000</u>	<u>(500)</u>	-0.70%
Total	\$36,782,412	\$ 39,135,944	\$ 2,353,532	6.40%

Property Tax collections came in higher than originally projected due to increased valuations. The projections were prepared using preliminary estimates from the Harris County Appraisal District.

Sales Taxes are expected to increase by \$524,081 or 15.17% due to increased economic activity within the City. Original projections were conservative due to slow economic recovery and uncertainty of the impact on the City's sales taxes.

Industrial Payment collections are expected to be greater than original projections due to an increase in inventory levels.

Fines and Forfeits are up due to more fine activity, and the continued success of the warrant round-up program. Additionally, weight violations and TxDOT fines are up from projections.

Parks and Recreation/Fitness Center revenues are projected to be lower than originally projected due to decreased activity at the wave pool and swimming pools; however, wave pool activity is estimated to increase by \$42,500 over the prior year's actual collections.

The revenues for the new fiscal year are projected at \$38,841,726, which is \$2,059,314, or 5.60%, higher than they were compared to the 2012-13 original projection. The revenues for the new fiscal year are shown below:

Category	Original Projection 2012-13	Projection 2013-14	Variance	Percent
General Property Taxes	\$ 13,220,588	\$ 13,860,500	\$639,912	4.84%
Franchise Taxes	2,131,502	2,218,479	86,977	4.08%
Sales Taxes	3,454,794	3,978,875	524,081	15.17%
Industrial Payments	10,530,376	11,086,500	556,124	5.28%
Other Taxes	60,000	60,000	0	0.00%
Licenses & Permits	375,975	368,175	(7,800)	-2.07%
Fines & Forfeits	1,445,220	1,586,700	141,480	9.79%
Charges for Services	3,829,041	3,996,067	167,026	4.36%
Parks & Recreation	271,300	259,800	(11,500)	-4.24%
Recreation & Fitness Center	215,000	189,900	(25,100)	-11.67%
Golf Course	1,029,583	1,017,891	(11,692)	-1.14%
Miscellaneous	40,000	40,000	0	0.00%
Operating Transfers	107,533	107,839	306	0.28%
Interest	<u>71,500</u>	<u>71,000</u>	<u>(500)</u>	-0.70%
Total	\$36,782,412	\$ 38,841,726	\$ 2,059,314	5.60%

Property taxes are projected to increase by 4.8% from the original 2013 projection. Although the 2014 budget shows an increase of 4.8% from 2013, projections are estimated to remain flat when compared to the revised estimates. The Preliminary Certified Estimates provided by HCAD projected values to grow slightly; however, the certified roll came in lower than projected. The decrease from the preliminary certified estimate is expected to be recovered with the first supplemental roll.

Sales Taxes are projected to increase by \$524,081 from the current year budget due to conservative projections for 2013 growth. Increased economic activity within the City is expected to continue; therefore, it is anticipated that in the next few years, the City will see additional growth in sales tax revenues.

Industrial Payments are expected to increase from the fiscal year 2013 budget by 5.3%. The 2014 revenues are projected to remain in line with the 2013 estimates. Unanticipated inventory levels could increase collections; however, inventory is not budgeted since it's not a dependable revenue source.

Licenses and Permits are projected to decrease from the current year budget by 2%, or \$7,800. Based on information gathered by the planning department, a slight decrease in building permit activity is anticipated.

Fines and Forfeits are projected to increase by 9.8% from the current year budget. The increase is based on the current year activity, warrant round-up, increased focus on weight violations, and TxDOT funded overtime for additional patrols.

Charges for Services are projected to increase by 4.4%, or \$167,026. The primary cause for the additional revenue in charges for services is an increase in the tax collection contract with La Porte ISD.

Parks and Recreation/Fitness Center fees are projected to remain in line with current year estimates, which are below the original projected budget. The fees are an increase from fiscal year 2012 levels.

Golf Course Fees and Charges are projected to be down slightly from current year estimates based on historical trends; however, weather conditions and economic factors can affect play time. Improvements have been made to the Golf Course over the past several years to keep the course in good condition and encourage play.

General Fund Expenditures

The General Fund expenditures for fiscal year 2012-13 are currently estimated at \$37,702,748, which is \$380,387 or 1.00%, less than the fiscal year 2012-13 budget.

The expenditures, by department, for the current fiscal year are shown below:

Department	Budget 2012-13	Current Estimate 2012-13	Variance	Percent
Emergency Services	\$ 4,625,982	\$ 4,534,951	(91,031)	-1.97%
Police	11,210,076	11,074,804	(135,272)	-1.21%
Golf Course	1,420,467	1,404,187	(16,280)	-1.15%
Administration	4,551,345	4,318,274	(233,071)	-5.12%
Finance	1,472,916	1,421,917	(50,999)	-3.46%
Non-Departmental	3,601,613	3,997,605	395,992	10.99%
Public Works	5,247,443	5,098,267	(149,176)	-2.84%
Parks & Recreation	3,897,859	3,842,450	(55,409)	-1.42%
Planning & Engineering	<u>2,055,434</u>	<u>2,010,293</u>	<u>(45,141)</u>	-2.20%
Total	\$ 38,083,135	\$ 37,702,748	(\$ 380,387)	-1.00%

The expenditures for the new year are budgeted at \$41,447,347, which is \$3,364,212, or 8.8%, greater than the 2012-13 fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2012-13	Budget 2013-14	Variance	Percent
Emergency Services	\$ 4,625,982	\$ 4,563,805	(62,177)	-1.34%
Police	11,210,076	11,726,102	516,026	4.60%
Golf Course	1,420,467	1,522,306	101,839	7.17%
Administration	4,551,345	4,645,684	94,339	2.07%
Finance	1,472,916	1,432,058	(40,858)	-2.77%
Non-departmental	3,601,613	6,341,971	2,740,358	76.09%
Public Works	5,247,443	5,274,674	27,231	0.52%
Parks & Recreation	3,897,859	3,961,975	64,116	1.64%
Planning & Engineering	<u>2,055,434</u>	<u>1,978,772</u>	<u>(76,662)</u>	-3.73%
Total	\$ 38,083,135	\$ 41,447,347	\$ 3,364,212	8.83%

Of the thirty-three different General Fund divisions comprising these Departments, sixteen (16) budgeted at amounts equal to or less than their 2012-13 budget level and nine (9) 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.

Police Department (Criminal Investigation & Support Services Division) – The Criminal Investigation Division is increasing mainly due to technology lease fees. The fund has been expanded to include major radio upgrades/replacements and future replacement of dispatch consoles.

Golf Course (Maintenance Division) – The Golf Course Maintenance Division increased due to the upgrade of a part-time golf course worker and addition of another golf course worker position. Maintenance costs for the golf carts are also increasing the bottom line of this division.

Administration Department (Administration Division) – Administration increased due to the additional position of Marketing Specialist. The City opted to discontinue its funding of the Bay Area CVB and instead fund a full-time position to handle the promotion of the City. Additionally, funding is included for an internal efficiency audit of the Public Works Department.

Administration Department (Information Technologies) – The IT Division is increasing due to the restructuring of the IT position from the Police Department into the IT Division. Additionally, software maintenance costs are increasing the total expenditures in this division.

Administration Department (City Council) – The City Council Division is increasing due to amendments to the City’s Charter. The stipend and car allowances have increased for each member of City Council.

Finance Department (Non-Departmental) – This division includes over \$3 million in transfers for capital improvements projects within the City. Additionally, funding for the City’s merit program, meet & confer dollars, and the 2% cost of living adjustment are placed in the non-departmental division.

Planning Department (Geographic Information Systems) – The GIS Division is increasing the professional services account for \$37,000 to fund the purchase of digital aerial imagery and technical support for staff.

General Fund Overall Fund Condition

The projected end-of-year balance for the General Fund is \$19,167,729 which is approximately 46%, or 169 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 2012-13 are currently estimated at \$7,831,330, which is \$230,470 or 2.86%, lower than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2012-13	Current Estimate 2012-13	Variance	Percent
Other	\$ 6,500	\$ 6,500	\$ 0	0.00%
Water	4,594,450	4,452,611	(141,839)	-3.09%
Sewer	3,458,850	3,344,904	(113,946)	-3.29%
Miscellaneous	0	24,815	24,815	
Interest	<u>2,000</u>	<u>2,500</u>	<u>500</u>	25.00%
Total	\$ 8,061,800	\$ 7,831,330	(\$ 230,470)	-2.86%

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 2012-13 has been a relatively wet year for the area in comparison to the previous two years; therefore, water revenues are expected to be lower as a result. The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2012-13	Projection 2013-14	Variance	Percent
Other	\$ 6,500	\$ 6,500	\$ 0	0.00%
Water	4,594,450	4,574,500	(19,950)	-0.43%
Sewer	3,458,850	3,467,250	8,400	0.24%
Operating Transfers	0	0	0	
Interest	<u>2,000</u>	<u>2,500</u>	<u>500</u>	25.00%
Total	\$ 8,061,800	\$ 8,050,750	(\$ 11,050)	-0.14%

The revenues for the new fiscal year are projected at \$8,050,750, which is \$11,050, or 0.14%, lower than they were in the current year. The decrease is mostly attributed to a more conservative estimate on water sales based on collections from the past few years. Water revenues for FY2013 were down from the prior two years. The

projections focus on average consumption over a ten year period. Sewer sales are approximately 85% of water sales; therefore, sewer revenues will be down as well.

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2012-13 are currently estimated at \$8,557,699, which is \$478,341, or 5.92% greater than the Fiscal Year 2012-13 budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2012-13	Current Estimate 2012-13	Variance	Percent
Water Production	\$ 602,725	\$ 559,619	(\$ 43,106)	-7.15%
Water Distribution	979,837	947,613	(32,224)	-3.29%
Wastewater Collection	1,007,228	981,235	(25,993)	-2.58%
Wastewater Treatment	1,256,838	1,188,856	(67,982)	-5.41%
Utility Billing	765,079	760,710	(4,369)	-0.57%
Non-departmental	<u>3,467,651</u>	<u>4,119,666</u>	<u>652,015</u>	18.80%
Total	\$ 8,079,358	\$ 8,557,699	\$ 478,341	5.92%

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 non-departmental division is up almost 19% due to a transfer to the Utility CIP Fund for a one-time capital project (Farrington Boulevard Utility Relocation).

The expenses for the new year are budgeted at \$8,122,074, which is \$42,716, or 0.53% greater than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2012-13	Budget 2013-14	Variance	Percent
Water Production	\$ 602,725	\$ 596,846	(\$ 5,879)	-0.98%
Water Distribution	979,837	973,646	(6,191)	-0.63%
Wastewater Collection	1,007,228	1,004,626	(2,602)	-0.26%
Wastewater Treatment	1,256,838	1,292,033	35,195	2.80%
Utility Billing	765,079	755,677	(9,402)	-1.23%
Non-departmental	<u>3,467,651</u>	<u>3,499,246</u>	<u>31,595</u>	0.91%
Total	\$ 8,079,358	\$ 8,122,074	\$ 42,716	0.53%

The Utility Fund operational expenses are actually decreasing for fiscal year 2014. This is due to attrition, and efforts to keep expenditures down in other categories such as supplies and maintenance. However, there is a slight increase in overall expenses due to capital purchases.

Utility Fund Overall Fund Condition

The projected end-of-year working capital balance for the Utility Fund is \$1,067,134, which is approximately 13%, or 48 days of budgeted expenses. This is below the targeted balance of 90 to 120 days of working capital as called for in the City's Financial Management Policies as adopted by City Council. The draw down was approved by City Council mid-year in 2013 for a one time capital project. The City has been able to cover the cost of increased debt payments related to the waste water treatment plant.

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 City has two remaining Enterprise Funds, which are the Airport Fund and the La Porte Area Water Authority.

The Airport Fund, which accounts for all operations at the City of La Porte Municipal Airport, is expected to have a working capital balance of \$263,138, which leaves the fund fiscally stable at 9/30/14. The Airport budget includes \$100,000 for a proposed airport and economic development study.

The La Porte Area Water Authority is expected to have a working capital balance of \$2,611,111, which leaves the fund with an estimated 837 days of working capital at 9/30/14. The fund includes slight increases in costs for equipment and repairs; otherwise, the budget remains relatively unchanged from the 2013 fiscal year.

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 \$1,983,345 in replacing existing vehicles that have reached the end of their useful life. Also included in the Motor Pool Fund are the maintenance expenses of the City's fleet. The equipment services portion of the budget has been relatively stable.

The Technology Fund is building its fund balance for future technology replacements, such as the SAN server, networks, telephone systems and other major equipment. In the upcoming year, \$230,000 will be expended from this fund for larger replacement and upgrade projects such as Laserfiche, security firewalls, and replacement of switches, routers and servers that are at the end of their useful life.

The Insurance Fund includes \$160,275 for estimated worker's compensation claims, \$283,089 for property insurance and \$4.5 million for estimated health insurance claims. \$360,000 is also included in the health fund for stop loss coverage. As mentioned previously, the City has seen some stabilization of health care claims associated with plan changes and education efforts.

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 specified purposes. These funds include the La Porte Development Fund, Street Maintenance Fund and Fire Control District, all of which are funded through sales taxes. The City also has a Hotel/Motel Fund which receives revenues from the 7% Hotel/Motel tax. 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 2013-14 budget maintains a strong focus on capital improvements. The Capital Improvement Funds contain numerous projects that will expand or upgrade the City's infrastructure and facilities, as well as improve the quality of life for La Porte's citizens. The 2013-14 budget includes over \$7.5 million of capital improvement projects. All of these projects are vital to the City's continued operation in a manner that is acceptable to our citizens.

The planned capital improvements scheduled for the 2014 fiscal year include \$1.3 million for a generator at the waste water treatment plant, \$465,000 for a water tank replacement, public safety projects totaling \$929,000 and various parks and recreation projects, including \$300,000 for renovations at Fairmont Park. The projects are

directly related to the strategic plan for the City. A summary of the strategic plan, which focuses on areas such as the parks improvements and drainage goals, can be found beginning on page 25. The projects identified for the fiscal year 2013-14 are described in more detail in the Capital Improvement Funds section beginning on page 287.

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 Utility Fund, and 60 to 90 days of operating expenses in all other Operating Funds.

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 34.

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 307. Highlights of the three funds are:

- During FY2014, the General Debt Service Fund is designed to maintain a constant tax rate of 9.6 cents per \$100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 9.6 cents is equal to 13.5% 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 \$287,044 for debt service in the fiscal year 2013-14 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 \$700,000 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 Treasurer 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 2014 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 FY2012. The City, in cooperation with the Texas Municipal League Risk Pool, has implemented a strategic plan to manage Workers' Compensation issues.

LONG RANGE GOALS

After months of planning and discussion, the City Council approved a city-wide Strategic Plan on April 8, 2013. The Plan provides a guideline for achieving the City's goals over the next five years (2013-2017). The plan encompasses the goals and core values identified by Council and management. The core values have been identified as: health and public safety, integrity and accountability, superior customer service and quality in everything that the City employees do. A more detailed outline of the plan is included on page 39.

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 411. 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, 2012.

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.

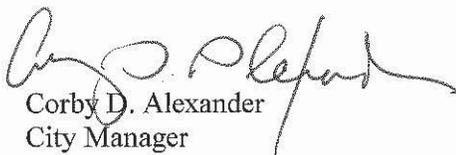
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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,


Corby D. Alexander
City Manager


Michael G. Dolby, CRA
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 34.

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.

FUND

Department/Division	FUND										
	General	Utility	Airport	La Porte Area Water Authority	Motor Pool	Insurance	Technology	Street Maintenance	Emergency Services Distrit	Hotel/Motel	Economic Development
Fire											
Prevention	X							X			
Suppression	X							X			
Emergency Medical Services	X							X			
Police											
Administration	X										
Patrol	X										
Criminal Investigation	X										
Support Services	X										
Administration											
Administration/City Manager	X										
Community Investment	X										
Hotel/Motel									X		
Economic Development											X
Human Resources	X										
Liability/Risk Division						X					
Employee Health Services						X					
Municipal Court	X										
Information Technologies	X						X				
City Secretary	X										
Legal	X										
City Council	X										
Finance											
Accounting	X										
Purchasing	X										
Tax	X										
Non-Departmental	X	X									
Utility Billing		X									
Public Works											
Administration	X										
Streets	X						X				
Residential Solid Waste	X										
Commercial Solid Waste	X										
Water Production		X									
Water Distribution		X									
Waste Water Collection		X									
Waste Water Treatment		X									
Airport			X								
La Porte Area Water Authority				X							
Motor Pool (Equipment Services)					X						
Parks & Recreation											
Parks Maintenance	X										
Recreation	X										
Special Services	X										
Administration	X										
Planning											
Planning & Engineering	X										
Geographic Information Systems	X										
Inspections	X										

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 33.

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.

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 2013-14 Budget Process is as follows:

Saturday	April 13	Pre-Budget Workshop with Council
Tuesday	April 23	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Friday	May 17	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Friday	May 27	Budget Review Completed by Finance
Thursday	May 30	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 10-14	City Manager review with Departments
Thursday	June 27	Final Revenue Estimates Prepared
Friday	July 5	Budget review completed by City Manager
Monday	July 22	City Council to determine place and time of Public Hearing
Monday	July 29	City Manager sends City Council Proposed Budget
Week	Aug 12-16	City Manager Budget Workshops with Council
Sunday	Aug 25	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 9	City Council Adopts Budget/Public Hearing

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.

La Porte Emergency Services District Fund – Used to account for funds received from the ¼ cent sales tax dedicated to the Emergency Services District for Fire Prevention, Suppression and Emergency Medical Services.

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.

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.

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 replacement of the City's computer systems, as well as, telephones system 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.

Drainage Improvement Fund – Used to account for drainage maintenance throughout the City.

2010 Certificates of Obligation Bonds – Used to fund various drainage improvement projects within the City.

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. The city's economy is highly concentrated in the oil, gas, and petrochemical industries. The expansion of the Panama Canal that is underway is bringing along some large warehousing and distribution facilities.

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 second largest United States seaport in terms of total tonnage, 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 post-recession recovery of Houston's regional economy continues to outpace that of many other large U.S. cities, as a robust energy sector that is well diversified with both upstream and downstream production, being a leading contributor to a generally resilient economic environment.

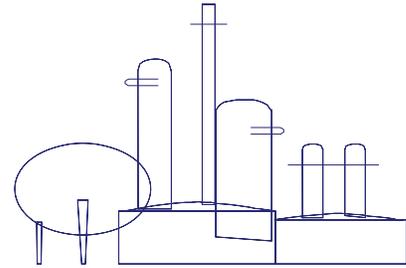
LOCAL ECONOMIC SUMMARY

The City of La Porte is experiencing significant commercial and residential development. Over the past 18 months, multiple restaurants and retail establishments have opened in the City. A large, 30,000 square foot retail strip center opened and a new developer has begun another retail strip center development with an estimated value of \$7 million. Additionally, the housing market in the Houston area, which includes La Porte, has seen a 10% growth in the median price of homes. Residential development is underway at the City's golf course, and a Senior Housing Project with 180 units is expected. Sens Road is another area of proposed residential development.

The Panama Canal expansion is bringing about a significant growth in warehouse operations and hotels. The deepening and widening of the port is prompting expansion of the Barbours Cut Terminal, which is located in La Porte, and the Bayport Terminal, which is located 1 mile outside the City limits, to allow receiving from super container ships. We are also anticipating the opening of the Bayport Cruise Terminal, which is located only 1.5 miles from La Porte. The Princess cruises are starting in November, while Norwegian is scheduled to start in the spring of 2014. Due to the new "fracking" technology of oil and gas from shale deposits, we anticipate increased growth within our industry corridors as a result of exporting energy to overseas markets.

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%. Currently, 140 companies participate in industrial district contracts. These contracts have served as a valuable economic tool for more than 50 years.

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 2012 was an estimated 35,280 people living within the City of La Porte. The increase for the last decade was 4.4% or 1,491 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 2010 population estimate. 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>
2012	35,280	1,142	3.3%
2011	34,138	338	1.0%
2010	33,800	(2,979)	(8.0%)
2009	36,779	1,261	3.6%
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%

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 and golf course are provided.

Strategic Plan
2013-2017



City of La Porte, Texas

Approved by the City Council on April 8, 2013

Overview

On October 27, 2012, the Mayor, City Council, City Manager and key staff of the City of La Porte met together in a retreat planning session. The purpose of that meeting was to establish the Council's Strategic Plan for the next five years. A report was prepared outlining the City Council's Mission, Vision and Core Values, as well as six overall goals. Each goal had identified objectives and strategies, with time lines for beginning and completing the goals.

On March 9, 2013, the City Manager and his key staff met. Their purpose was two-fold. First, staff reviewed and discussed the Mission, Vision and Core Values developed by the City Council and created Leadership Statements for the staff to follow to ensure their work is consistent with the value of the City Council. Secondly, staff reviewed and clarified the goals, objectives and strategies identified by the City Council; if necessary identify additional goals consistent with the overall mission, vision and values; and establish the framework for an action plan. The result of their work is documented in this report.

The Strategic Plan will provide a blueprint for action over the next five years. When developing the annual budget, staff will be tasked with making sure that expenditures and programs further the goals and Core Values stated in this document. This provides clear direction to the staff as to what priorities are important to the Council and plans can be made accordingly to make sure that resources are allocated towards those ends. Additionally, this plan is an excellent communication tool that the Council and the staff can use when speaking with residents and businesses. Many times, ad hoc requests can derail longer-term plans. The Strategic Plan outlines a framework for receiving, prioritizing, and budgeting for resident requests.

All participants, staff and Council, agreed to commit to the success of this plan. A plan only becomes a useful and working document when all the participants (as a whole and as individuals) make a commitment to review it regularly, use it monthly, and modify it as needed. It is a tool that can and should be used regularly to track progress, make notes of variations between expectations and actuals, of timelines and expenses, to help accomplish each goal, and to hold one another accountable for updates and completion.

Mission Statement

The Council reviewed and revised the Mission Statement & Vision Statement of the City and the results are as follows:

The City of La Porte embraces our heritage, community values, and opportunities, while enhancing the quality of life for our citizens.

Vision Statement

To provide improved infrastructure, to drive economic growth, and to enhance quality of life for our citizens.

Core Values

The City Council wanted to specify the core values under which the City and its staff function. Core values are the general guidelines that establish the foundation for how an organization will operate. Staff then discussed these value statements to define and gain an understanding of what those Core Value meant to staff from a leadership perspective. Staff first discussed what the elements of each Core Value represented, then prepared a Leadership Statement for each one.

The listed the following as the Core Values of the City of La Porte:

- **Health & Public Safety:** City employees will ensure the health and safety of our citizens by providing and maintaining superior public infrastructure and public safety services.
- **Integrity & Accountability:** City employees will be open, honest and transparent, and be accountable to the Council so that Council can be responsive to the citizens.
- **Superior Customer Service:** City employees will proactively provide superior customer service in a positive and timely manner.
- **Quality in everything we do:** City employees will strive for superiority in all services we provide.

Goal and Plan Development

During the Council Retreat in October 2012, six goals were developed by the Council, with staff providing assistance to flesh out the objectives for each. In March 2013, the staff further added “meat to the bone” to outline more specifically the actions that would be necessary to achieve the stated goals. The development and implementation of the action plan will serve to provide Council a clear understanding of how and when each of their goals will be accomplished. The action plan proposes to do the following:

- Identify a team leader: Each Goal needs a champion who will lead the effort to accomplish the goal and be held accountable for the action plan that is developed. A team leader for each goal was assigned.
- Identify team members. Likewise each goal needs a larger team, consisting of fellow staff from across all departmental lines where appropriate, to assist in the implementation process.
- Identify partners. Each team should identify the partners, outside the city organization, who can provide expertise and resources to accomplish the goal.
- Define action steps. Each objective needs defined action steps showing Council how the goal will be accomplished. The action steps provide the basis for benchmarks.
- Prepare a timeline. Timelines were prepared for each of the objectives. Staff will be asked to review those timelines and recommend adjustments, once the action steps are better defined.

The Council-identified goals are:

- Improve Infrastructure
- Preserve Heritage – to preserve the structure and amenities that make La Porte unique
- Ensure that all departments and facilities are ready for any disaster
- To encourage economic development/retail development
- To provide Superior Customer Service
- To revitalize blight/146

In addition to the six Council-identified goals, it was agreed that key areas of city government were not included in the goals identified by Council. Staff was tasked with discussing other areas where they would establish goals and objectives and bring them to Council for consideration and approval to include in the Strategic Plan. Several new goals were identified and are proposed for Council consideration:

- To provide and maintain superior public safety
- Continue to improve the quality of life through recreational amenities
- Create a Neighborhood Preservation Program
- Provide diverse and timely communications that promote and influence a positive public perception of La Porte

One critical component to ensuring that the elements of the Strategic Plan are being implemented is to provide regular status reports to the City Council. Staff proposes quarterly written reports supplemented by oral reports or action items for implementation that may be necessary in-between written reports.

2012-2017 Strategic Plan

STRATEGIC PLAN GOALS AND OBJECTIVES		PARKS	POLICE	FIRE	EMERGENCY MGMT	EMS	COURT	ADMINISTRATION	FINANCE	PLANNING	CSO	PUBLIC WORKS	HR	ED/TOURISM
COUNCIL GOAL NO. 1: IMPROVE INFRASTRUCTURE														
1a	Street repair at 5.5 to 6 miles per year (staff recommends 30,000 feet per year)										X			
1b	Replace 3 miles of water main per year (staff recommends 15,000 linear feet per year)										X			
1c	Continue sanitary sewer I & I program										X			
1d	Complete \$300,000 in smaller, isolated drainage repairs per year								X		X			
COUNCIL GOAL NO. 2: PRESERVE HERITAGE														
2a	Promote historical structures to the public that reflect La Porte's history													X
2b	Optimize Main Street in a way that encourages small business development													X
COUNCIL GOAL NO. 3: DISASTER PREPAREDNESS														
3a	Ensure that emergency plans are up-to-date				X									
3b	Conduct city-wide drill simulating a specific emergency event or disaster on an annual basis				X									
COUNCIL GOAL NO. 4: ENCOURAGE ECONOMIC/RETAIL DEVELOPMENT														
4a	Increase retail business							X		X				X
4b	Incorporate the Airport as a revenue generating property							X			X			X
4c	Utilize Bay Frontage for possible economic development							X						X
COUNCIL GOAL NO. 5: PROVIDE SUPERIOR CUSTOMER SERVICE														
5a	Implement 100% employee customer service training by the end of 2013	X	X	X	X	X	X	X	X	X	X	X	X	X
5b	Conduct audit on 100% of processes of all City departments							X						
5c	Conduct quality professional development to ensure that all employees are properly trained							X				X		
COUNCIL GOAL NO. 6: REVITALIZE SH 146 & ELIMINATE BLIGHT														
6a	Promote greenfield tract development along SH 146 by facilitating contact, providing information, and offering incentives to development types consistent with our industry/market													X
6b	Promote revitalization and development (where appropriate) along SH 146, Main Street, and Broadway by facilitating contact, providing information, and offering incentives to development types consistent with our industry/market													X

PARKS
 POLICE
 FIRE
 EMERGENCY MGMT
 EMS
 COURT
 ADMINISTRATION
 FINANCE
 PLANNING
 CSO
 PUBLIC WORKS
 HR
 ED/TOURISM

STRATEGIC PLAN GOALS AND OBJECTIVES

STAFF GOAL NO. 7: PROVIDE SUPERIOR PUBLIC SAFETY

7a	Enhance communications infrastructure and promote interoperability																			
	Ensure all radio systems meet current and future standards (when known)		X	X	X	X														
	Identify current deficiencies within all communications systems and work to correct them		X	X		X														
	Put a system in place to ensure proper system maintenance and replacement when needed		X	X		X		X	X											
7b	Maintain appropriate staffing level in all emergency services departments for both paid employees and volunteer members																			
	Identify national standards relating to recommended staffing level for each emergency service department		X	X		X														
	Work to attract and hire the most qualified candidates by developing a comprehensive recruitment program		X	X		X													X	
	Develop retention incentives		X	X		X													X	
	Create and maintain an employee development program for existing employees at all levels within the organization		X	X		X													X	
7c	Identify and capitalize on advanced technologies as force multipliers																			
	Develop a response safety program		X	X	X	X														
	Improve the community warning system					X														
	Develop crime prevention measures, such as cameras, air monitors, LPRs		X			X														
	Focus on trend/pattern analysis using incident geo-mapping in order to target resources		X																	
7d	Identify and employ best strategies, management practices, policies and procedures, and organizational systems that promote accountability, open communication, collective responsibility, visionary leadership, fiscal responsibility, and organizational effectiveness.																			
	Seek out and attain available state and national "best-practices" organizational certifications and accreditations.		X	X		X														
	Create appropriate inspection and auditing systems		X																	

STAFF GOAL NO. 8: QUALITY OF LIFE THROUGH RECREATIONAL AMENITIES

8a	Continue trail system implementation																			
	Obtain easements for equestrian/bicycle/pedestrian trail in Lomax	X																		
	Continue paving sections of various sections of infill trail	X										X								
8b	Maintain and improve sports field infrastructure																			
	Replacing lighting system at 9 soccer fields at Northwest Park	X																		

PARKS
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STRATEGIC PLAN GOALS AND OBJECTIVES

STAFF GOAL NO. 8: QUALITY OF LIFE THROUGH RECREATIONAL AMENITIES (cont'd)

8c	Continue to offer modern and cost-effective aquatic facilities																			
	Evaluate options and cost-benefit analysis for potential locations of future spray parks and make recommendations for implementation at next Pre-Budget retreat	X																		
	Include recommended location(s) into the City's Capital Improvement Plan for upcoming FY 2014 budget	X																		
	Installation of spray park	X									X									

STAFF GOAL NO. 9: NEIGHBORHOOD PRESERVATION

9a	Create an environment of open communication and cooperation with existing neighborhood groups																			
	Create centralized database of neighborhood/HOA and leaders with contact information and update at least annually							X												
	Establish regular communications with neighborhood groups regarding important City matters and issues affecting neighborhoods, such as new code enforcement regulations							X		X										
	Actively seek neighborhood input and comments regarding issues impacting them							X		X										
	Create education/outreach program (Neighborhood University)							X		X										
9b	Improve City coordination to respond to neighborhood issues and concerns																			
	Create a cross departmental team, including engineering, inspecting, planning and police, to comprehensively address neighborhood issues		X	X				X		X			X							
9c	Continue investing in neighborhood improvement initiatives																			
	Create a neighborhood matching grant program for community improvements							X												

STAFF GOAL NO. 10: COMMUNICATIONS THAT PROMOTE AND INFLUENCE A POSITIVE PUBLIC PERCEPTION OF LA PORTE

10a	Identify scope and job description for Marketing/PR position																			
	Recruit and hire individual to fill communications, marketing, and public relations needs							X								X		X		
	Develop a communication strategy that ensures that information about the City is disseminated in a timely and professional manner and meets the needs of the various audiences within and outside of the City							X												
10b	Engage development partners to positively promote the city																			
	Create effective methods for utilizing development partners to help promote the City							X											X	



City of La Porte
Consolidated Summary of All Funds

	Balance 09/30/13	FY 13-14 Revenues	FY 13-14 Expenses	Balance 09/30/14	Change in Fund Balance
Governmental Fund Types:					
General Fund	\$ 21,773,350	\$ 38,841,726	\$ 41,447,347	\$ 19,167,729	\$ (2,605,621)
Grant Fund	1,110,651	760,606	929,986	941,271	(169,380)
Street Maintenance Sales Tax	426,288	995,719	1,422,000	7	(426,281)
Emergency Services District	353,197	900,300	950,920	302,577	(50,620)
Hotel/Motel Occupancy Tax	943,717	501,500	579,378	865,839	(77,878)
Section 4B Sales Tax	1,583,983	1,992,938	1,351,133	2,225,788	641,805
Tax Increment Reinvestment	1,123,953	2,605,449	2,850,080	879,322	(244,631)
Total Governmental Types	27,315,139	46,598,238	49,530,844	24,382,533	(2,932,606)
Enterprise:					
Utility	1,138,458	8,050,750	8,122,074	1,067,134	(71,324)
Airport	352,229	56,000	145,091	263,138	(89,091)
La Porte Area Water Authority	2,456,354	1,293,188	1,138,431	2,611,111	154,757
Total Enterprise	3,947,041	9,399,938	9,405,596	3,941,383	(5,658)
Internal Service					
Motor Pool	3,597,926	2,549,643	3,153,328	2,994,241	(603,685)
Insurance Fund	1,035,315	5,772,081	5,648,364	1,159,032	123,717
Technology Fund	1,005,180	322,115	230,000	1,097,295	92,115
Total Internal Service	5,638,421	8,643,839	9,031,692	5,250,568	(387,853)
Capital Improvement:					
General	1,819,106	2,172,000	3,568,000	423,106	(1,396,000)
Utility	(28,751)	1,200,500	1,168,000	3,749	32,500
Sewer Rehabilitation	279,118	300,500	570,000	9,618	(269,500)
Drainage Improvement Fund	208,616	266,500	453,000	22,116	(186,500)
2010 C/O Bond Fund	1,711,847	-	1,711,847	-	(1,711,847)
Total Capital Improvement	3,989,936	3,939,500	7,470,847	458,589	(3,531,347)
Debt Service:					
General	2,505,777	4,040,932	3,859,125	2,687,584	181,807
Utility	284,241	287,544	287,044	284,741	500
La Porte Area Water Authority	-	688,650	688,650	-	-
Total Debt Service	2,790,018	5,017,126	4,834,819	2,972,325	182,307
Total All Funds	\$ 43,680,555	\$ 73,598,641	\$ 80,273,798	\$ 37,005,398	\$ (6,675,157)

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

General Fund – the majority of the 12% decrease is a planned drawdown of fund balance for one-time capital projects. The transfers for CIP increased by \$1.6 million.

Grant Fund – the 15% decrease is due to the utilization of reserve funding for the police department (seized funds) and municipal court (technology and security).

Street Maintenance Sales Tax Fund – the 100% decrease is due to street maintenance projects. The fund utilizes sales tax revenues passed for street maintenance and is not designed to build up fund balance reserve.

Emergency Services District (Sales Tax) – the 14% decrease is due to expenditures for the La Porte Fire Control, Prevention and EMS District. The fund utilizes sales tax revenues passed for the District and is not designed to build up fund balance reserve.

La Porte Development Section 4B Sales Tax Fund – the 41% increase is due to fewer CIP projects planned from 4B funding in FY2014. The fund utilizes sales tax revenues passed for economic development and is not designed to build up fund balance reserve.

Tax Increment & Reinvestment Fund – 22% decrease is due to development project costs for the TIRZ.

Airport Fund – the 25% decrease in fund balance is for an economic development study to be conducted at the airport.

Motor Pool Fund – the 17% decrease is due to scheduled vehicle replacements for fiscal year 2014. This fund is designed to build reserves for upcoming replacements. The 2014 fiscal year includes several large ticket replacements including a fire truck, and several garbage trucks.

Insurance Fund – the 12% increase in the insurance fund is due to claims being lower than originally anticipated. The City adopted plan changes and has been educating employees regarding the health plans in an effort to reduce claims expenditures.

General CIP Fund – 77% decrease due to planned capital improvement projects.

Utility CIP Fund – 113% increase is due to remaining balances not yet designated for a specific project.

Sewer Rehabilitation Fund – 97% 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.

Drainage Improvement Fund – 89% decrease due to annual drainage improvement projects. This fund is not designed to carry a significant fund balance as it receives annual funding from a designated drainage fee.

2010 C/O Bond Fund – 100% decrease due to the funding of drainage improvement projects for which the debt was issued.

ORDINANCE NO. 13-2013-3493

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2014; 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, 2013, through September 30, 2014, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 25, 2013, and a public hearing scheduled for September 9, 2013 was duly advertised and held.

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

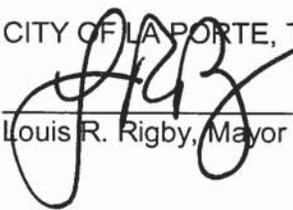
SECTION 1: That the Budget for the City of La Porte, Texas, now before the said City Council for consideration, a complete copy of which is on file with the City Secretary and incorporated hereto by reference, is hereby adopted as the Budget for the said City of La Porte, Texas, for the period of October 1, 2013, through September 30, 2014.

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.

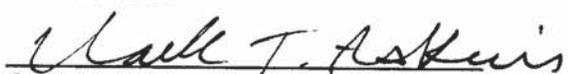
PASSED AND APPROVED this the 9th day of September, 2013.

CITY OF LA PORTE, TEXAS


Louis R. Rigby, Mayor

ATTEST:


Patrice Fogarty, City Secretary

APPROVED:


Clark T. Askins, Assistant City Attorney

RESOLUTION NO. 2013-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2013 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 2013 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2013 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, 2013, property with a total appraised value of \$2,414,724,533.00 and a total taxable value of \$1,899,592,938.00.

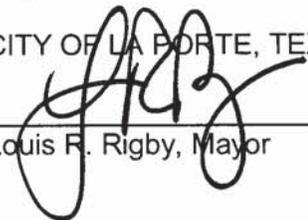
WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$29,988,897.00 as of January 1, 2013;

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

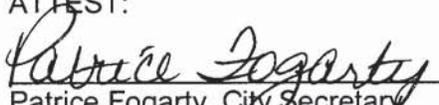
Section 1. the 2013 taxable roll in the amount of \$1,899,592,938.00, as submitted by the Harris County Appraisal District is hereby adopted;

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.

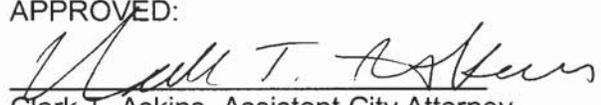
PASSED AND APPROVED this the 9th day of September, 2013.

CITY OF LA PORTE, TEXAS


Louis R. Rigby, Mayor

ATTEST:


Patrice Fogarty, City Secretary

APPROVED:


Clark T. Askins, Assistant City Attorney

ORDINANCE NO. ~~13~~-2013-3494

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, 2013, and ending September 30, 2014, 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, 2013, except so much as may be exempt under the constitution and laws of the United States, this State, and the City of La Porte, the following taxes:

- (1) An Ad Valorem Tax of and at the rate of sixty-one and four tenths cents (\$.614) on the one hundred dollars (\$100.00) cash value thereof, estimated in lawful currency of the United States for the current expenses for the support, maintenance, and improvement of the City Government of said City of La Porte; and
- (2) An Ad Valorem Tax of and at the rate of nine and six tenths cents (\$.096) on the one hundred dollars (\$100.00) cash value thereof, estimated in lawful currency of the United States, to pay current interest on and provide one year's sinking fund and to pay all of the Principal and Interest accruing on all outstanding general obligation bonds and certificates of obligation lawfully issued by the City of La Porte.

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

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

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

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

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

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

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

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

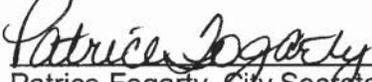
PASSED AND APPROVED this the 9th day of September, 2013.

CITY OF LA PORTE, TEXAS



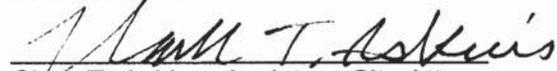
Louis R. Rigby, Mayor

ATTEST:



Patrice Fogarty, 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
03-04	1,560,406,910	0.71	11,178,351	10,829,202	96.9%
04-05	1,634,888,940	0.71	11,669,473	11,334,572	97.1%
05-06	1,695,166,598	0.71	12,080,351	11,755,121	97.3%
06-07	1,792,232,683	0.71	12,703,850	12,418,873	97.8%
07-08	1,950,489,769	0.71	13,857,467	13,476,872	97.3%
08-09	2,204,920,061	0.71	15,654,937	15,377,149	98.2%
09-10	2,328,898,509	0.71	16,542,483	16,309,818	98.6%
10-11	2,213,606,718	0.71	15,871,498	15,599,930	98.3%
11-12	2,264,917,078	0.71	16,080,911	15,860,664	98.6%
12-13*	2,345,861,681	0.71	16,655,620	16,386,649	98.4%

Assessment basis for all years is 100%

*Through June

**CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2013-2014**

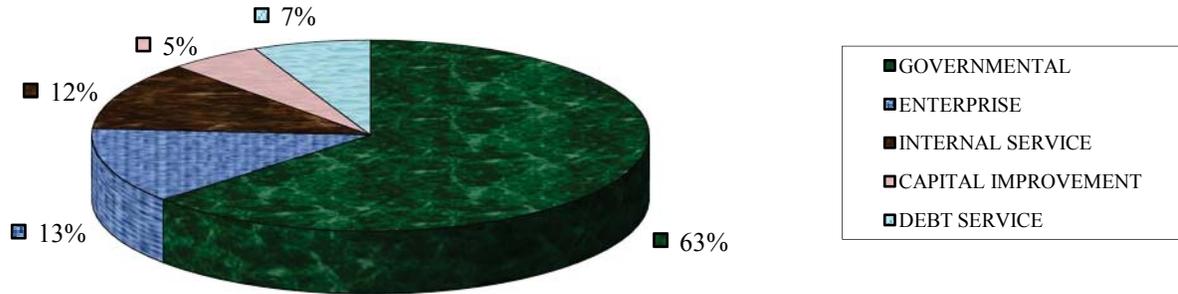
Appraised Valuation (100% Market)	2,414,724,533
Less Exemptions	515,131,595
Total Assessed (Taxable) Value	1,899,592,938
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	13,487,110
Estimated Collection Rate	98.0%
Estimated Tax Collections	13,217,369
Allocated to General Fund (Rate of .614)	11,430,231
Allocated to Debt Service (Rate of .096)	1,787,137

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

	Actual 2011-12	Budget 2012-13	Revised 2012-13	Projected 2013-14
REVENUES				
General Property Taxes	\$ 15,668,623	\$ 16,317,286	\$ 17,132,351	\$ 17,911,603
Franchise Taxes	2,311,944	2,131,502	2,218,479	2,218,479
Sales Taxes	7,707,549	6,909,589	7,863,032	7,863,032
Industrial Payments	10,471,444	10,530,376	11,086,500	11,086,500
Other Taxes	559,613	485,000	560,000	560,000
License & Permits	465,052	375,975	367,275	368,175
Fines & Forfeits	1,758,101	1,568,220	1,770,063	1,711,700
Charges for Services	7,891,578	7,708,786	7,796,733	8,209,216
Parks & Recreation	206,587	271,300	259,800	259,800
Recreation & Fitness	197,092	215,000	189,900	189,900
Employee Health Services	4,199,151	5,202,281	5,158,831	5,290,435
Water Revenue	6,054,683	5,773,873	5,712,556	5,816,601
Wastewater Revenue	3,600,979	3,508,850	3,394,904	3,517,250
Intergovernmental	473,307	232,498	232,498	630,756
Miscellaneous	2,103,784	40,850	620,245	40,850
Other Financing Sources	752,242	794,683	794,683	1,761,904
Operating Transfers - In	4,146,258	3,822,241	4,499,669	6,052,048
Interest Income	154,618	120,350	123,341	110,392
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUE ALL FUNDS	\$ 68,722,605	\$ 66,008,660	\$ 69,780,860	\$ 73,598,641
	Actual 2011-12	Budget 2012-13	Revised 2012-13	Projected 2013-14
EXPENDITURES				
Personal Services	\$ 28,977,165	\$ 30,851,616	\$ 30,470,641	\$ 31,397,178
Supplies	2,762,819	2,607,991	2,398,867	2,551,935
Services and Charges	18,898,241	19,434,448	18,323,388	20,562,226
Capital Outlay	10,384,423	13,793,056	10,753,920	14,875,592
Debt Service	4,838,150	3,503,754	4,745,622	4,834,819
Operating Transfers - Out	4,146,258	3,822,241	4,499,669	6,052,048
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TOTAL EXPENDITURES ALL FUNDS	\$ 70,007,055	\$ 74,013,106	\$ 71,192,107	\$ 80,273,798

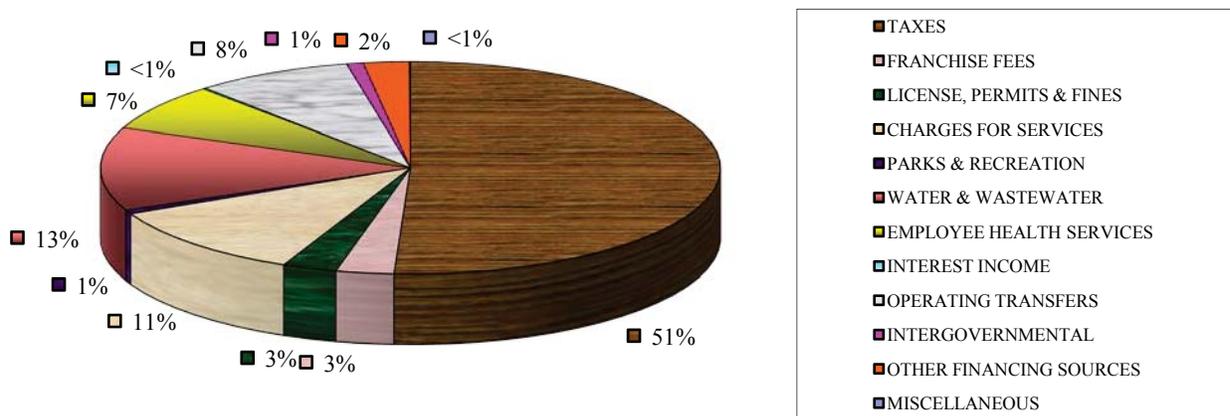
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE FISCAL YEAR 2013-14



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2013-14

ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2013-14



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2013-14

**City of La Porte
Revenue Projection Rationale
For Year 2013-14**

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 perform a trend analysis to determine growth patterns of the particular revenue categories to find an average rate of change. The results are then analyzed and adjusted for outside factors, such as economic conditions or a refocusing of programs that could impact the projections.

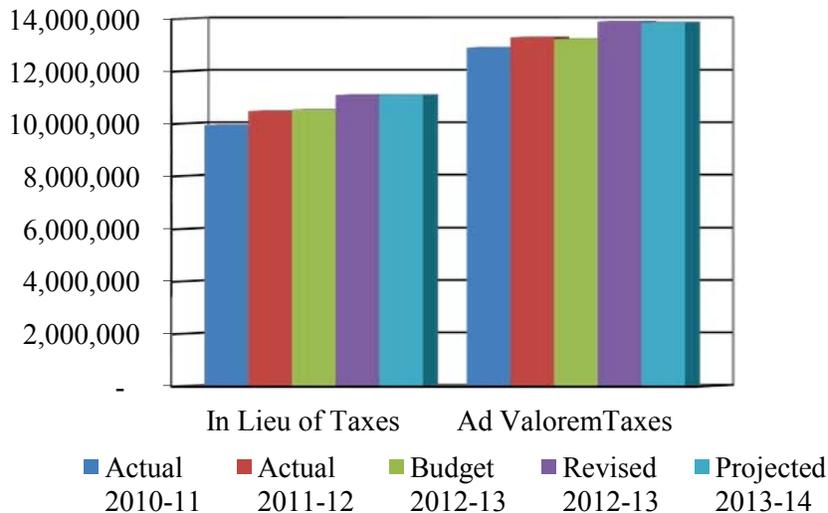
It is the City of La Porte's policy to remain conservative on all estimates made in regard to the collection of revenues. This philosophy prevents us from having to make major adjustments during the year because revenues were based on overly optimistic assumptions.

General Fund

A long range financial plan has been prepared for the general fund. The plan is an important tool to evaluate historical data and project revenues for future years. Historical data is maintained and year over year changes are calculated. A moving average is then calculated for forecasting purposes. As mentioned above, the projections are then adjusted based on potential impacts from outside factors such as economic conditions. The plan is reviewed updated multiple times throughout the year. The top six revenue accounts, representing 88% of total General Fund revenues, are presented below in order of the amount of revenue received.

Ad Valorem Taxes – Ad Valorem Taxes, or property taxes, represent 36% of total General Fund revenues. 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, which is received from the Harris County Appraisal District at the end of August. Projections are calculated using current values and preliminary estimates provided by the county. Our projection of Ad Valorem revenue, including estimated value from the first supplemental roll, will remain flat when compared to FY 2012-13 due to the reallocation of the tax rate for debt service payments and a one-time drawdown of excess debt service reserves.

In Lieu of Taxes - Another major revenue source that is derived through the taxation process is the collection of In Lieu of Taxes, which represent 29% of total general fund revenues. 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 taxable value is 62%. The FY2014 projection remains flat compared with the FY2013 estimate due to the unpredictable nature of inventory levels.



**City of La Porte
Revenue Projection Rationale, Continued
For Year 2013-14**

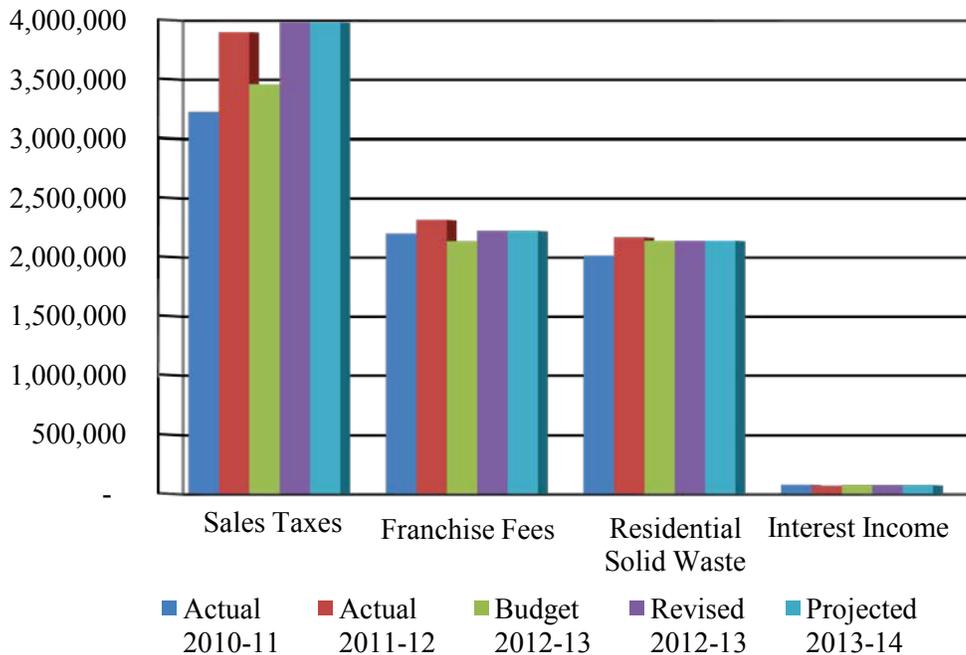
Sales Tax - The City's General Fund receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. FY2014 projections are anticipated to be in line with 2013 receipts. Sales tax revenues have begun trending higher in recent years due to increased economic activity. The majority of the sales tax revenues generated are from manufacturing and service industries. (The Street Maintenance ¼ Cent Sales Tax and Section 4B ½ Cent Sales Tax, and Emergency Services District ¼ Cent Sales Tax projections have been calculated based on the same assumptions.)

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 remain relatively flat for the new fiscal year. The electrical franchise fees represent over 60% of total franchise fees. The fees received from Center Point Energy are a set monthly amount established annually through an agreement. Additionally, other fee categories were adjusted based on prior year's actual collections and current year estimates.

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 stream is relatively easy to project because of the constant population and constant rates. The current rate is \$18.00 a month. Additionally, weather and other outside factors do not affect this revenue source. This revenue stream is expected to remain flat in FY2014.

Golf Course - Charges for Services 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 projected to trend slightly lower than the FY2013 revised estimates based on 2012 rounds. Weather is a factor that can affect this revenue stream; therefore, a more conservative approach is utilized for projections.

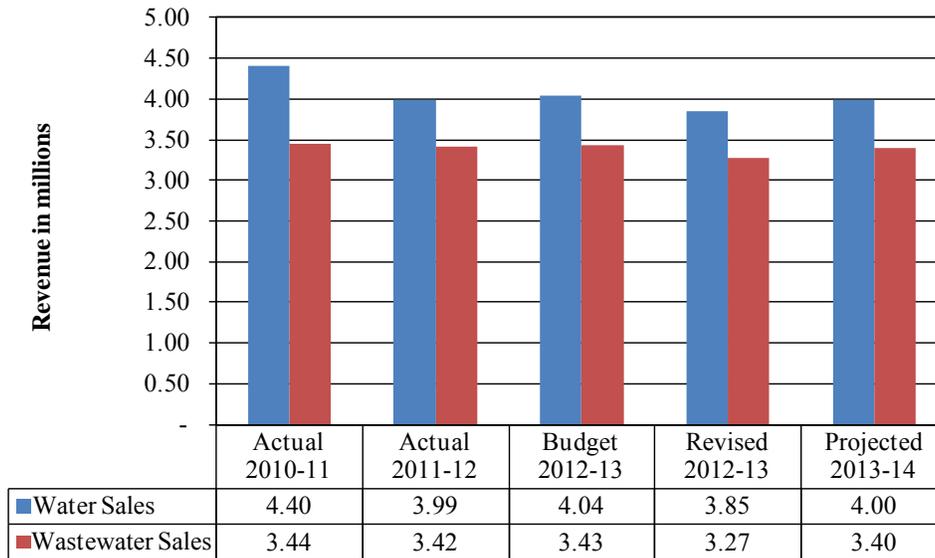
Interest Income - This revenue source is calculated based on estimated cash collections and disbursements. The estimated cash flow is then multiplied by the estimated interest rates expected in the new year. Our fiscal year 2013-14 income estimate is based on a rate of less than ½%.



**City of La Porte
Revenue Projection Rationale, Continued
For Year 2013-14**

Proprietary Funds

Water and Sewer Revenue - These two revenue accounts represent 92% 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. The City experienced a drought in fiscal year 2011; whereas, fiscal year 2013 has been a relatively wet year, as depicted in the chart below.



Rental of Space accounts for 99% of **Airport Fund** revenue. This revenue stream is derived from the leasing of tie-downs at the airport and is recalculated annually for CPI adjustments.

La Porte Area Water Authority Water Revenues are based on the cost of water purchased from the City of Houston Southeast Water Plant. The costs are charged out to the City of La Porte, City of Shoreacres and the City of Morgan’s Point based on anticipated sales of potable water.

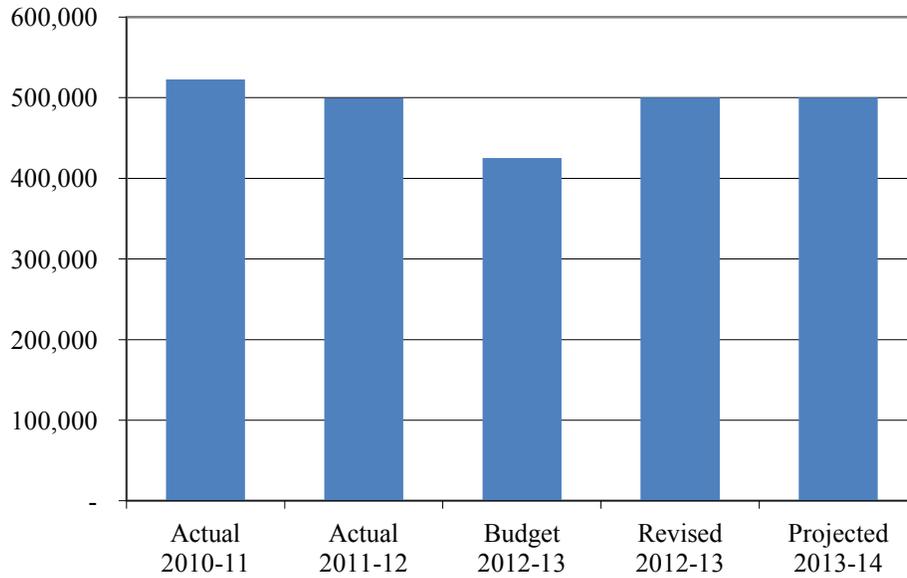
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to increase by \$191,564, or 8% to increase funding for upcoming replacements.

Charges to Departments represent 82% of total **Insurance Fund** revenues this year. These charges are based on anticipated costs of providing health insurance to City employees and retirees. Although claims have stabilized due to plan design, the City continues to evaluate contribution levels to maintain the health of the fund. Rates were not adjusted for fiscal year 2014; however, City contribution increased due to the addition of a new employee and an increase in retirees in the plan.

Charges for Services represent 99% of total **Technology Fund** revenue. Lease fees are based on future replacement costs for telephones, various networks, server system and fiber optics.

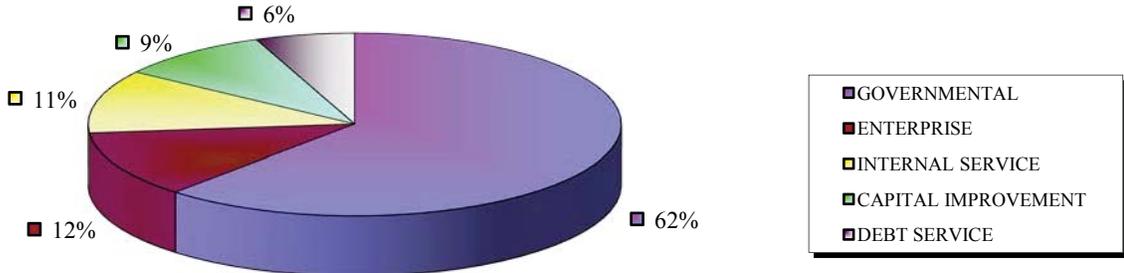
City of La Porte
Revenue Projection Rationale, Continued
For Year 2013-14

Hotel/Motel Occupancy Tax Revenues are collected on the rental of a room or space in a hotel \$2 or more each day. The City imposes a rate of 7%. This revenue stream is projected to be in line with current estimates; however, with the opening of the Bayport Cruise Terminal, the City is closely monitoring the impact of the cruise ships on occupancy tax revenues. Collections for fiscal year 2011 are a little higher due to audit collections from one of the hotels.



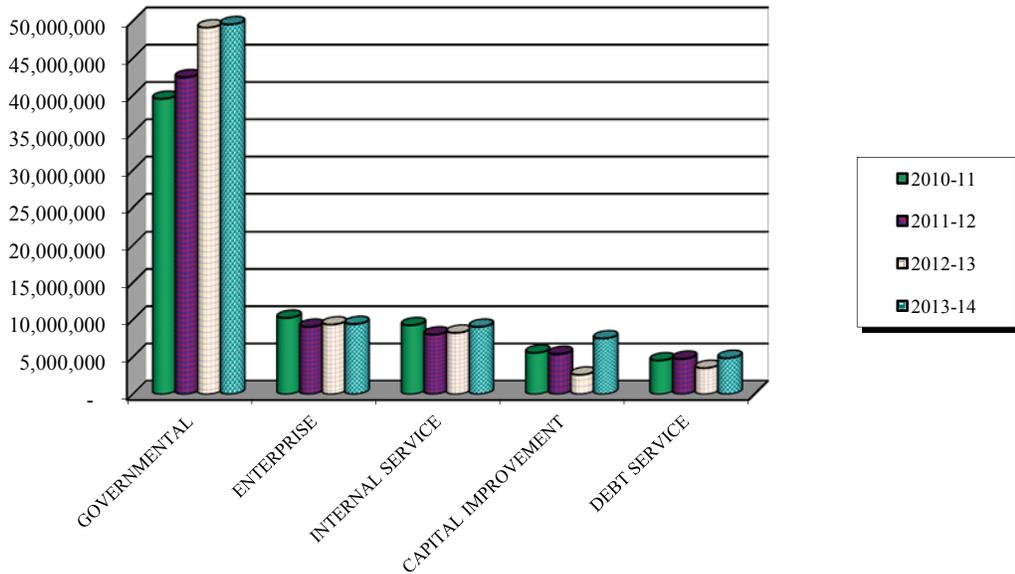
APPROPRIATION BY FUND

FISCAL YEAR 2013-2014



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2013-14. As shown, the governmental funds, which include the General Fund make up 62% of total appropriations. The General Fund is 52% of the entire budget.

FOUR YEAR COMPARISON



This graph illustrates a four year comparison of appropriations, for all funds, by fund type. The jump in the Governmental Funds category for FY2013 is due to \$6 million budgeted in the grant fund for drainage projects. The increase shown in the Governmental Funds in FY2012 is the relocation of the Golf Course Fund into the General Fund. A corresponding decrease is shown for the Enterprise Funds. Capital Improvements declined in FY2013 due to an effort to complete previously funded projects. The project levels have increased in FY2014 and include multiple public safety and utility projects.

**City Of La Porte
Appropriation by Fund**

	Adopted 2010-11	Adopted 2011-12	Adopted 2012-13	Adopted 2013-14
Governmental Fund Types				
General	\$ 34,139,517	\$ 35,992,372	\$ 36,545,885	\$ 41,447,347
Grant Fund	831,499	580,442	6,552,810	929,986
Street Maintenance Sales Tax	700,000	1,050,000	1,200,000	1,422,000
La Porte Emergency Services Dist	-	705,000	802,785	950,920
Community Investment	351,000	229,000	-	-
Hotel/Motel	373,519	353,742	565,285	579,378
La Porte Development Corp	1,215,599	1,806,710	816,318	1,351,133
Tax Increment Reinvestment	1,919,250	1,703,704	2,613,579	2,850,080
Total Governmental Types	39,530,384	42,420,970	49,096,662	49,530,844
Enterprise Funds				
Utility	7,885,956	7,761,033	8,079,358	8,122,074
Airport	22,068	133,779	63,669	145,091
La Porte Area Water Authority	1,040,920	1,136,507	1,195,760	1,138,431
Golf Course	1,285,704	-	-	-
Total Enterprise	10,234,648	9,031,319	9,338,787	9,405,596
Internal Service Funds				
Motor Pool	3,043,748	2,658,182	2,523,298	3,153,328
Insurance Fund	4,903,465	5,334,634	5,709,684	5,648,364
Technology Fund	1,296,542	-	-	230,000
Total Internal Service	9,243,755	7,992,816	8,232,982	9,031,692
Capital Improvement Funds				
General CIP	2,388,442	3,251,020	673,500	3,568,000
Utility CIP	1,020,000	931,447	175,000	1,168,000
Sewer Rehabilitation CIP	345,000	350,000	350,000	570,000
Drainage Improvement Fund	270,000	195,000	250,000	453,000
Other Infrastructure	330,000	-	50,807	-
2004 CO Bond CIP	550,000	-	-	-
2005 CO Bond CIP	-	67,553	-	-
2007 CO Bond CIP	647,184	408,133	23,391	-
2010 CO Bond CIP	-	174,000	1,075,223	1,711,847
Total Capital Improvement	5,550,626	5,377,153	2,597,921	7,470,847
Debt Service Funds				
General Debt Service	3,516,576	3,746,270	2,508,337	3,859,125
Utility Debt Service	316,496	306,679	296,861	287,044
LPWA Debt Service	689,488	693,150	698,556	688,650
Total Debt Service	4,522,560	4,746,099	3,503,754	4,834,819
Total Adopted Budget	\$ 69,081,973	\$ 69,568,357	\$ 72,770,106	\$ 80,273,798

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2010-11	Adopted 2011-12	Adopted 2012-13	Adopted 2013-14
EMERGENCY SERVICES				
Fire Prevention	\$ 302,865	\$ 292,153	\$ 300,916	\$ 299,205
Fire Suppression	2,051,973	1,678,813	1,669,628	1,684,102
Emergency Medical Services	2,156,809	2,685,988	2,611,775	2,580,498
Total Emergency Services	<u>4,511,647</u>	<u>4,656,954</u>	<u>4,582,319</u>	<u>4,563,805</u>
POLICE				
Police Administration	950,025	970,736	1,008,272	937,556
Police Patrol	4,997,603	5,238,816	5,649,078	6,049,067
Criminal Investigation	1,897,831	1,899,193	1,947,867	2,196,836
Support Services	2,134,391	2,401,289	2,357,661	2,542,643
Total Police	<u>9,979,850</u>	<u>10,510,034</u>	<u>10,962,878</u>	<u>11,726,102</u>
ADMINISTRATION				
Administration	581,951	540,035	485,472	514,843
Emergency Management	300,602	292,169	295,408	308,615
Human Resources	341,212	390,929	430,901	429,085
Liability Insurance Division	528,092	495,224	507,668	448,364
Employee Health Services	4,375,373	4,839,410	5,202,016	5,200,000
Municipal Court	716,403	710,837	786,432	778,591
IT Division	1,296,542	1,576,593	1,674,748	1,802,757
Technology Replacement	-	-	-	230,000
City Secretary	432,291	404,049	413,287	400,887
Legal	187,094	193,325	205,844	199,844
City Council	71,489	68,110	50,179	58,912
Golf Course Club House	512,932	523,124	531,620	538,417
Golf Course Maintenance	772,772	800,330	853,874	983,889
Total Administration	<u>10,116,753</u>	<u>10,834,135</u>	<u>11,437,449</u>	<u>11,894,204</u>
FINANCE				
Accounting	731,127	762,309	752,106	796,117
Purchasing	242,470	250,432	245,535	226,036
Tax	456,292	448,887	460,707	409,905
Non-Departmental - GF	4,562,460	2,863,694	2,595,463	6,341,971
Utility Billing	690,420	720,500	757,624	755,677
Non-Departmental - UF	3,514,011	3,343,427	3,508,648	3,499,246
Total Finance	<u>10,196,780</u>	<u>8,389,249</u>	<u>8,320,083</u>	<u>12,028,952</u>
PLANNING & ENGINEERING				
Planning & Engineering	961,454	924,441	871,513	807,760
GIS Division	178,757	183,225	183,339	233,960
Inspection Services	911,513	926,237	941,302	937,052
Total Planning & Engineering	<u>2,051,724</u>	<u>2,033,903</u>	<u>1,996,154</u>	<u>1,978,772</u>

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2010-11	Adopted 2011-12	Adopted 2012-13	Adopted 2013-14
PARKS AND RECREATION				
Parks Maintenance	2,169,366	2,131,379	2,146,134	2,210,644
Recreation	828,539	789,663	716,161	729,219
Special Services	454,124	467,641	447,599	459,807
Administration	527,158	540,524	535,020	562,305
Total Parks and Recreation	<u>3,979,187</u>	<u>3,929,207</u>	<u>3,844,914</u>	<u>3,961,975</u>
PUBLIC WORKS				
Public Works Administration	367,282	358,628	356,663	373,697
Streets	2,419,108	2,385,174	2,520,015	2,565,695
Residential Solidwaste	2,187,328	2,273,649	2,309,866	2,319,782
Commercial Solidwaste	20,000	20,000	19,000	15,500
Vehicle Maintenance	1,151,074	1,139,680	1,168,163	1,169,983
Vehicle Replacement	1,892,674	1,518,502	1,355,135	1,983,345
La Porte Area Water Authority	1,040,920	1,136,507	1,195,760	1,138,431
Airport	22,068	133,779	63,669	145,091
Water Production	580,673	592,108	597,728	596,846
Water Distribution	885,237	939,742	968,720	973,646
Wastewater Collection	991,238	928,600	994,770	1,004,626
Wastewater Treatment	1,224,377	1,236,656	1,251,868	1,292,033
Total Public Works	<u>12,781,979</u>	<u>12,663,025</u>	<u>12,801,357</u>	<u>13,578,675</u>
MISCELLANEOUS				
Grant Fund	831,499	580,442	6,552,810	929,986
Street Maintenance Sales Tax Fund	700,000	1,050,000	1,200,000	1,422,000
Emergency Services District	-	705,000	802,785	950,920
Community Investment	351,000	229,000	172,500	152,150
Hotel/Motel	373,519	353,742	565,285	579,378
La Porte Development Corporation	1,215,599	1,806,710	816,318	1,351,133
Tax Increment Reinvestment Zone	1,919,250	1,703,704	2,613,579	2,850,080
General CIP	2,388,442	3,251,020	673,500	3,568,000
Utility CIP	1,020,000	931,447	175,000	1,168,000
Sewer Rehabilitation CIP	345,000	350,000	350,000	570,000
Drainage Improvement Fund	270,000	195,000	250,000	453,000
2004 C/O Bond CIP	550,000	-	-	-
2005 C/O Bond CIP	-	67,553	-	-
2007 C/O Bond CIP	647,184	408,133	23,391	-
2010 C/O Bond CIP	-	174,000	1,075,223	1,711,847
Other Infrastructure	330,000	-	50,807	-
General Debt Service	3,516,576	3,746,270	2,508,337	3,859,125
Utility Debt Service	316,496	306,679	296,861	287,044
LPAWA Debt Service	689,488	693,150	698,556	688,650
Total Miscellaneous Funds	<u>15,464,053</u>	<u>16,551,850</u>	<u>18,824,952</u>	<u>20,541,313</u>
TOTAL ADOPTED BUDGET	\$ 69,081,973	\$ 69,568,357	\$ 72,770,106	\$ 80,273,798

General Fund – Five Year Forecast

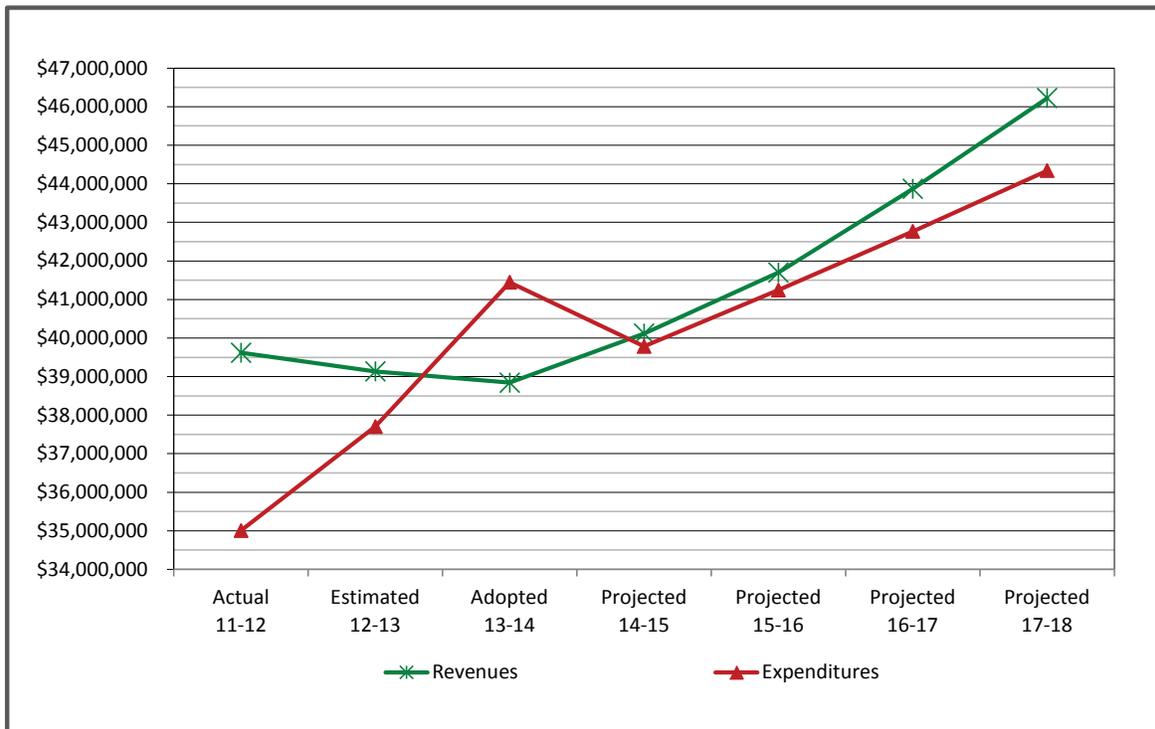
The City began preparing long range forecasts for the General Fund in 2006 and during that time the forecast projected challenging future budget outcomes as the growth in expenditures was projected to outpace growth in revenues. The forecast allowed the Administration, Finance and other City Departments the opportunity to begin identifying and evaluating strategies for improving the financial outlook of the City. The City has been able to maintain solid financial reserves through conservative management and the resilient local and regional economy.

The following chart outlines the City's five-year forecast of general fund revenues and expenditures for FY 2014 through FY 2018. The projections are based upon a series of conservative assumptions and can fluctuate if economic conditions change. The model does not reflect actions the City will take due to budget shortfalls; therefore, the model is utilized merely as a planning tool.

This forecast includes growth rate assumptions for revenue and expenditure growth rates based on the Consumer Price Index (CPI), historical trends, and anticipated growth in the tax base for the period FY 2014 through FY 2018. The City strives to maintain a balance between rising healthcare costs and the ever increasing cost of personnel services with cost containment and stringent financial controls. With the exception of the anticipated increases to the tax base due to additional IDA contract revenues and increase in property valuations, on average, revenues are projected to increase approximately 2% in each category; Expenditures are anticipated to grow 3% in supplies and services categories. However, healthcare and personnel services represent future challenges at 8% (for healthcare) and 4.5% growth (for personnel services). The 2014 budget includes a planned drawdown of accumulated fund balance of \$2.6 million for capital projects.

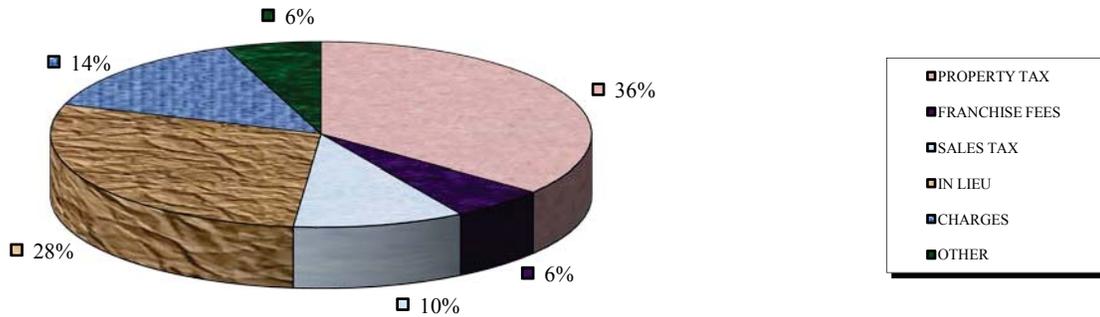
**General Fund - Five Year Forecast (preliminary)
FY 2014 - FY 2018**

	Actual 11-12	Estimated 12-13	Adopted 13-14	Projected 14-15	Projected 15-16	Projected 16-17	Projected 17-18
General Property Taxes	\$ 13,286,451	\$ 13,890,000	\$ 13,860,500	\$ 14,443,960	\$ 14,739,939	\$ 15,182,137	\$ 15,637,601
Franchise Fees	2,311,943	2,218,479	2,218,479	2,248,877	2,279,744	2,311,087	2,342,914
Sales Tax	3,896,974	3,978,875	3,978,875	4,108,453	4,190,622	4,274,434	4,359,923
Industrial Payments	10,471,444	11,086,500	11,086,500	11,486,433	12,566,297	14,041,960	15,682,380
Other Taxes	60,182	60,000	60,000	61,200	62,424	63,672	64,946
License & Permits	465,051	367,275	368,175	375,539	383,049	390,710	398,524
Fines & Forfeits	1,513,785	1,570,300	1,586,700	1,602,567	1,618,593	1,634,779	1,651,126
Charges for Services	4,051,186	3,875,236	3,996,067	4,075,988	4,157,508	4,240,658	4,325,471
Parks & Recreation	206,587	259,800	259,800	264,996	270,296	275,702	281,216
Recreation & Fitness Center	197,092	189,900	189,900	189,900	189,900	189,900	189,900
Golf Course	981,131	1,025,704	1,017,891	1,038,249	1,059,014	1,080,194	1,101,798
Intergovernmental	14,585	-	-	-	-	-	-
Miscellaneous	1,971,730	435,342	40,000	40,000	40,000	40,000	40,000
Operating Transfers	123,797	107,533	107,839	107,839	68,274	69,791	71,341
Interest Income	66,073	71,000	71,000	72,420	73,868	75,346	76,853
Total Revenues	39,618,011	39,135,944	38,841,726	40,116,420	41,699,528	43,870,371	46,223,994
Personnel Services	24,535,481	26,144,899	27,538,800	28,730,660	29,876,056	31,072,043	32,312,423
Supplies	1,842,772	1,679,970	1,716,517	1,768,013	1,821,053	1,875,684	1,931,955
Services and Charges	7,670,196	7,856,238	8,510,724	8,758,546	9,013,802	9,276,716	9,547,518
Capital Outlay	264,732	91,765	239,430	100,000	100,000	100,000	100,000
Transfers	693,423	1,929,876	3,441,876	425,214	433,718	442,392	451,240
Total Expenditures	35,006,604	37,702,748	41,447,347	39,782,431	41,244,628	42,766,836	44,343,135
Surplus/(Deficit)	\$ 4,611,407	\$ 1,433,196	\$ (2,605,621)	\$ 333,989	\$ 454,900	\$ 1,103,535	\$ 1,880,859
Surplus/(Deficit) as Percentage of Operating Budget	13%	4%	-6%	1%	1%	3%	4%



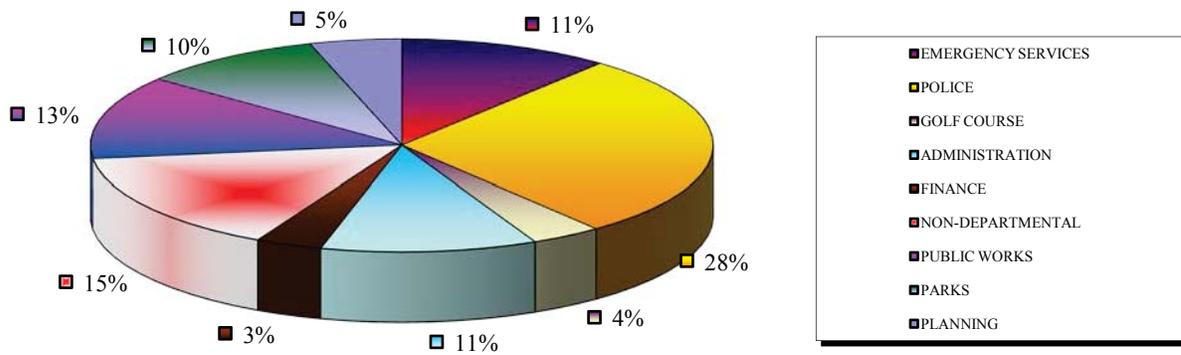
GENERAL FUND

GENERAL FUND SOURCES FISCAL YEAR 2013-14



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2013-14.

GENERAL FUND USES FISCAL YEAR 2013-14



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2013-14.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Projected 2013-14	Percent Change
General Property Taxes	\$ 13,286,450	\$ 13,220,588	\$ 13,890,000	\$ 13,860,500	4.84%
Franchise Fees	2,311,944	2,131,502	2,218,479	2,218,479	4.08%
Sales Taxes	3,896,974	3,454,794	3,978,875	3,978,875	15.17%
Industrial Payments	10,471,444	10,530,376	11,086,500	11,086,500	5.28%
Other Taxes	60,182	60,000	60,000	60,000	0.00%
Licenses & Permits	465,052	375,975	367,275	368,175	-2.07%
Fines Forfeits	1,513,786	1,445,220	1,570,300	1,586,700	9.79%
Charges for Services	4,051,186	3,829,041	3,875,236	3,996,067	4.36%
Parks & Recreation	206,587	271,300	259,800	259,800	-4.24%
Recreation & Fitness	197,092	215,000	189,900	189,900	-11.67%
Golf Course	981,131	1,029,583	1,025,704	1,017,891	-1.14%
Intergovernmental	14,585	-	-	-	0.00%
Miscellaneous	1,971,730	40,000	435,342	40,000	0.00%
Operating Transfers	123,797	107,533	107,533	107,839	0.28%
Interest	66,073	71,500	71,000	71,000	-0.70%
Total Revenues	\$ 39,618,013	\$ 36,782,412	\$ 39,135,944	\$ 38,841,726	5.60%

Expenditures:	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Projected 2013-14	Percent Change
Emergency Services	\$ 4,471,297	\$ 4,625,982	\$ 4,534,951	\$ 4,563,805	-1.34%
Police	10,360,316	11,210,076	11,074,804	11,726,102	4.60%
Golf Course	1,268,086	1,420,467	1,404,187	1,522,306	7.17%
Administration	4,273,634	4,551,345	4,318,274	4,645,684	2.07%
Finance	1,416,444	1,472,916	1,421,917	1,432,058	-2.77%
Non-Departmental	2,490,238	3,601,613	3,997,605	6,341,971	76.09%
Public Works	4,902,159	5,247,443	5,098,267	5,274,674	0.52%
Parks	3,882,034	3,897,859	3,842,450	3,961,975	1.64%
Planning	1,918,772	2,055,434	2,010,293	1,978,772	-3.73%
Total Expenditures	\$ 34,982,980	\$ 38,083,135	\$ 37,702,748	\$ 41,447,347	8.83%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Projected 2013-14	Percent Change
Water Revenue	\$ 4,690,359	\$ 4,594,450	\$ 4,452,611	\$ 4,574,500	-0.43%
Sewer Revenue	3,487,811	3,458,850	3,344,904	3,467,250	0.24%
Operating Transfers	283,500	-	-	-	-
Interest	2,800	2,000	2,500	2,500	25.00%
Other Revenue	16,387	6,500	31,315	6,500	0.00%
Total Revenue	\$ 8,480,857	\$ 8,061,800	\$ 7,831,330	\$ 8,050,750	-0.14%
Expenses:					
Water Production	\$ 582,403	\$ 602,725	\$ 559,619	\$ 596,846	-0.98%
Water Distribution	1,006,931	979,837	947,613	973,646	-0.63%
Wastewater Collection	1,034,848	1,007,228	981,235	1,004,626	-0.26%
Wastewater Treatment	1,213,636	1,256,838	1,188,856	1,292,033	2.80%
Utility Billing	775,676	765,079	760,710	755,677	-1.23%
Non Departmental	3,661,309	3,467,651	4,119,666	3,499,246	0.91%
Total Expenses	\$ 8,274,803	\$ 8,079,358	\$ 8,557,699	\$ 8,122,074	0.53%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Projected 2013-14	Percent Change
Charges for Services	2,291,691	2,519,662	2,519,662	2,863,258	13.64%
Employee Health Services	4,199,151	5,202,281	5,158,831	5,290,435	1.69%
Miscellaneous	160,712	-	-	-	-
Operating Transfers	479,646	479,646	479,646	479,646	0.00%
Interest	14,011	11,000	11,000	10,500	-4.55%
Total Revenue	\$ 7,145,211	\$ 8,212,589	\$ 8,169,139	\$ 8,643,839	5.25%
Expenses:					
Motor Pool Fund	\$ 2,248,713	\$ 2,737,413	\$ 2,715,144	\$ 3,153,328	15.19%
Insurance Fund	5,405,611	5,709,684	5,694,930	5,648,364	-1.07%
Technology Fund	-	-	-	230,000	-
Total Expenses	\$ 7,654,324	\$ 8,447,097	\$ 8,410,074	\$ 9,031,692	6.92%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2011-12	2012-13	2012-13	2013-14	Change
Charges for Services	\$ 1,353,442	\$ 1,183,423	\$ 1,265,369	\$ 1,247,601	5.42%
Other Financing Sources	59,100	96,127	96,127	96,087	-0.04%
Interest	6,721	5,500	5,500	5,500	0.00%
Total Revenue	\$ 1,419,263	\$ 1,285,050	\$ 1,366,996	\$ 1,349,188	4.99%
Expenses:					
Airport Operating	46,107	43,669	41,251	145,091	232.25%
La Porte Area Water Authority	1,373,694	1,195,760	1,092,485	1,138,431	-4.79%
Total Expenses	\$ 1,419,801	\$ 1,239,429	\$ 1,133,736	\$ 1,283,522	3.56%

SPECIAL REVENUE FUNDS

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2011-12	2012-13	2012-13	2013-14	Change
Sales Tax	\$ 3,810,575	\$ 3,554,795	\$ 3,884,157	\$ 3,884,157	9.27%
Hotel/Motel Occupancy Taxes	499,431	425,000	500,000	500,000	17.65%
Fines & Forfeits	244,315	123,000	199,763	125,000	1.63%
Charges for Services	27,339	4,000	53,288	4,000	0.00%
Grant Revenue	1,224,849	6,232,498	6,232,498	630,756	-89.88%
Miscellaneous	5,970	850	4,588	850	0.00%
Operating Transfers	154,914	-	-	-	-
Interest	9,995	6,500	7,881	6,300	-3.08%
Total Revenue	\$ 5,977,388	\$ 10,346,643	\$ 10,882,175	\$ 5,151,063	-50.22%
Expenses:					
Grant Fund	\$ 302,806	\$ 552,810	\$ 545,648	\$ 929,986	68.23%
Street Maintenance Sales Tax	803,857	1,200,000	1,356,468	1,422,000	18.50%
Emergency Services District	640,679	803,497	794,276	950,920	18.35%
Hotel/Motel Occupancy Tax	351,761	565,285	566,669	579,378	2.49%
Section 4B Sales Tax	1,801,216	1,392,447	1,334,966	1,351,133	-2.97%
Total Expenses	\$ 3,900,319	\$ 4,514,039	\$ 4,598,027	\$ 5,233,417	15.94%

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

	Approved 2011-12	Approved 2012-13	Approved 2013-14
FULL-TIME POSITIONS			
Fire Prevention	4.00	4.00	4.00
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	26.00	26.00	26.00
Police Administration	7.00	7.00	6.00
Police Patrol	49.00	49.00	49.00
Criminal Investigation	20.00	20.00	20.00
Support Services	31.00	31.00	31.00
Administration	3.50	2.50	3.00
Golf Course Club House	4.00	4.00	4.00
Golf Course Maintenance	8.00	8.00	10.00
Emergency Management	2.00	2.00	2.00
Human Resources	2.75	3.00	3.00
Municipal Court	8.00	9.00	9.00
Purchasing	3.00	3.00	3.00
IT/Computer Maintenance	5.00	5.00	6.00
City Secretary	4.00	4.00	4.00
Accounting	8.00	8.00	8.50
Tax Office	4.00	4.00	3.50
Public Works	4.00	4.00	4.00
Streets	27.50	26.50	26.50
Residential Solid Waste	23.50	22.50	22.50
Parks Maintenance	25.00	24.00	24.00
Recreation	6.00	5.00	5.00
Special Services	7.00	6.00	6.00
Parks Administration	6.00	7.00	7.00
Planning & Engineering	10.00	8.00	8.00
GIS Division	2.00	2.00	2.00
Inspections	11.00	11.00	11.00
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	9.00	9.00	8.00
Airport	0.50	0.50	0.50
Employee Health Services	0.25	-	-
Vehicle Maintenance	11.50	11.50	11.50
Emergency Services District	1.00	1.00	1.00
Hotel/Motel	0.75	0.75	1.25
Economic Development	0.75	0.75	0.75
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Totals	385.00	379.00	381.00

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

	Approved 2011-12	Approved 2012-13	Approved 2013-14
PART-TIME POSITIONS			
Fire Suppression	13.00	13.00	13.00
Emergency Medical Services	6.00	6.00	6.00
Patrol	-	1.00	1.00
Support Services	1.00	1.00	1.00
Human Resources	6.00	-	-
Municipal Court	1.00	1.00	1.00
Purchasing	1.00	-	-
Streets	1.00	-	-
Parks Maintenance	2.00	2.00	2.00
Recreation	18.00	17.00	17.00
Special Services	3.00	3.00	3.00
Parks Administration	4.00	2.00	2.00
Golf Course Club House	8.00	8.00	8.00
Golf Course Maintenance	1.00	1.00	1.00
	<hr/>	<hr/>	<hr/>
	65.00	55.00	55.00
 Recap:			
Full Time	385.00	379.00	381.00
Part Time	65.00	55.00	55.00
	<hr/>	<hr/>	<hr/>
Total	450.00	434.00	436.00

**CITY OF LA PORTE
SCHEDULE OF CAPITAL OUTLAY
FY 2013-14**

ACCOUNT	DESCRIPTION	AMOUNT
001-5253-521-8021	Dispatch Console	\$ 75,000
001-5253-521-8021	DOT Scales	60,000
001-5253-521-8050	Vehicle Modifications for DOT	12,500
001-6049-551-8032	Concrete Paving at Tees	7,280
001-6066-519-8023	GIS Server	10,000
001-7070-531-8002	PW Carpet/Tile/Paint/Aerial Photo/Panic Alarm	22,000
001-7071-531-8021	Heavy Duty 20' Trailer	6,500
001-8080-552-8002	Replace Formica at Fitness Center	5,200
001-8080-552-8002	Replace Water Heater at Fitness Center	6,000
001-8080-552-8002	Replace A/C Unit at Evelyn Kennedy Center	6,000
001-8080-552-8002	San Jacinto Swimming Pool Improvements	25,000
001-8080-552-8032	Resurface Basketball Court at Central Park	3,950
002-6147-515-8021	Replace Handheld Unit for Meter Reader	5,500
002-6176-515-8012	Water Taps	10,000
002-6176-515-8026	Meters & Boxes	24,000
002-7084-533-8002	Roof Repair at Water Plant 5	7,000
002-7085-533-8028	Fire Hydrants Installations (3)	3,000
002-7086-532-8002	Fence at Lift Station #39 and #5	7,000
002-7086-532-8013	Sewer Taps	2,000
002-7086-532-8021	20' Trailer for Excavator	6,500
002-7086-532-8021	Lift Station Pump Rotating Assembly (4)	10,000
002-7087-532-8021	Activated Sludge Pumps Impellers	22,000
002-7087-532-8021	Thickner Feed Pumps (2)	15,000
002-7087-532-8021	Stair Screen Drive Wear Parts	10,000
002-7087-532-8021	Expansion Plant WAS Live Installation	8,000
023-9904-580-8023	Managed Switch	50,000
023-9904-580-8023	Firewall Upgrades/Security Implementations	50,000
023-9904-580-8023	Router/Switch Replacement	75,000
023-9906-580-8023	Laserfiche Upgrade and Additional Reporting Module	25,000
023-9906-580-8023	Relocations and Improvements at 911/Dispatch Center	30,000
034-5051-522-8021	Firefighter Personal Radios	18,000
034-5051-522-8021	Grace Accountability System	36,000

034-5051-522-8021	Lights and Poles for Fire Training Field	25,000
034-5051-522-8021	Fire Field Fencing	19,000
034-5051-522-8050	Command Bus	90,000
034-5059-522-8021	Opticom Traffic Signal Pre-emption Project	50,000
034-5059-522-8021	VHF Two-Way Portable Radios (25)	20,000
034-5059-522-8021	LEAD/EKG Defibrillator Monitor (12)	38,000
034-5059-522-8021	Gas ATV and Trailer	<u>12,000</u>
	TOTAL CAPITAL OUTLAY	\$ 907,430



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

<i>Beginning Fund Balance 9/30/12</i>		\$ 23,840,154
Plus Estimated 12-13 Revenues		39,135,944
Less Estimated 12-13 Expenditures		37,702,748
Reserve for Health Insurance		1,500,000
Reserve for Utility System Improvements		2,000,000
		21,773,350
Estimated Fund Balance 9/30/13		21,773,350
Plus 13-14 Revenues:		
General Property Taxes	13,860,500	
Franchise Fees	2,218,479	
Sales Tax	3,978,875	
Industrial Payments	11,086,500	
Other Taxes	60,000	
License & Permits	368,175	
Fines & Forfeits	1,586,700	
Charges for Services	3,996,067	
Parks & Recreation	259,800	
Recreation & Fitness Center	189,900	
Golf Course	1,017,891	
Miscellaneous	40,000	
Operating Transfers	107,839	
Interest Income	71,000	
Total Revenues	38,841,726	
<i>Equals Total Resources</i>		60,615,076
Less 13-14 Expenditures:		
Emergency Services	4,563,805	
Police	11,726,102	
Golf Course	1,522,306	
Administration	4,645,684	
Finance	1,432,058	
Non-Departmental	6,341,971	
Public Works	5,274,674	
Parks	3,961,975	
Planning	1,978,772	
Total Expenditures	41,447,347	
<i>Ending Fund Balance 9/30/14</i>		\$ 19,167,729

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 39,135,944	\$ 38,841,726	
Expenditures	39,202,748	41,447,347	
Utilization of Fund Balance*	-	2,605,621	
Revenues over Expenditures	\$ (66,804)	\$ -	

Targeted Reserve- 120 days of expenditures

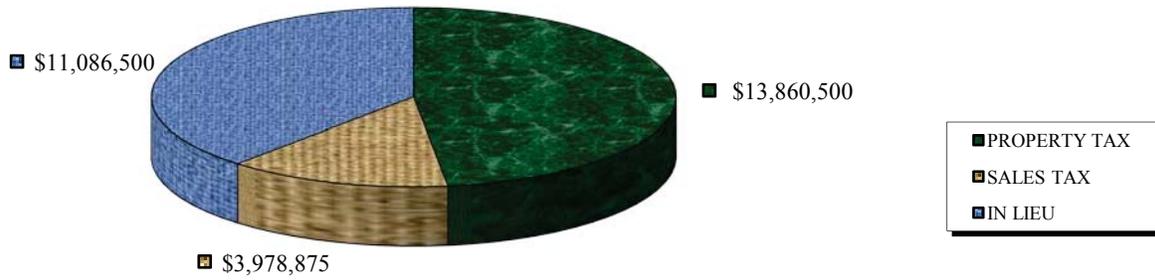
Estimated days - 169 days

Goal: \$13,626,525

1 Day = \$113,554

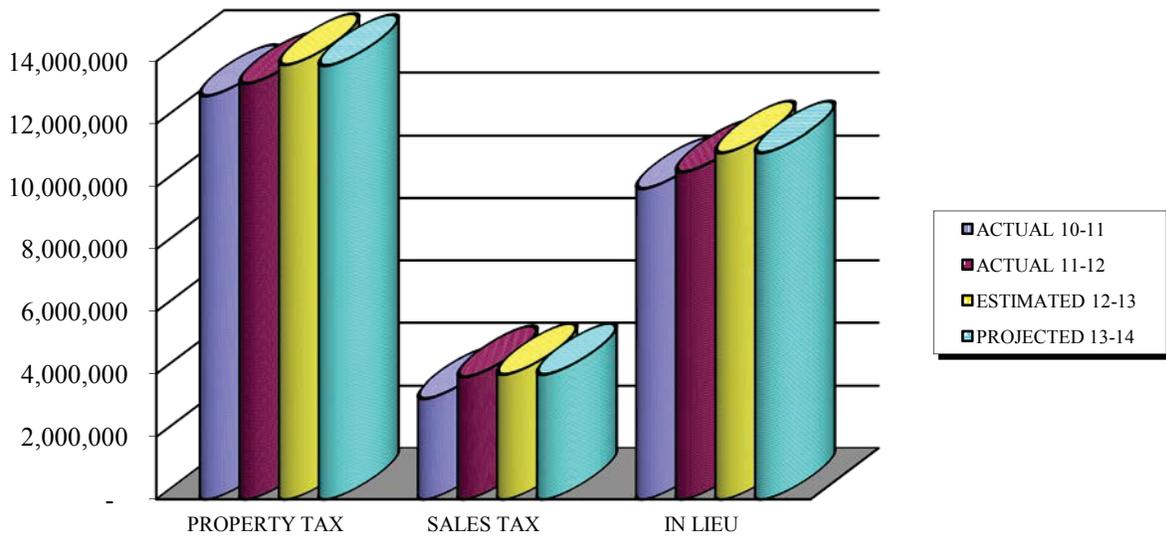
TAX REVENUE

2013-2014 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

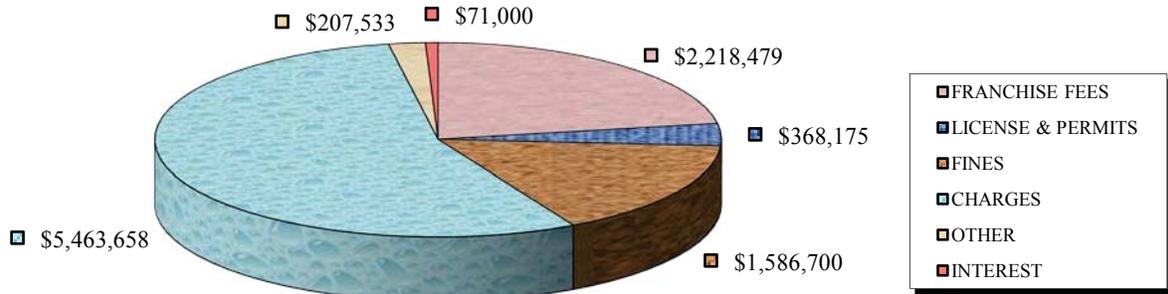
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

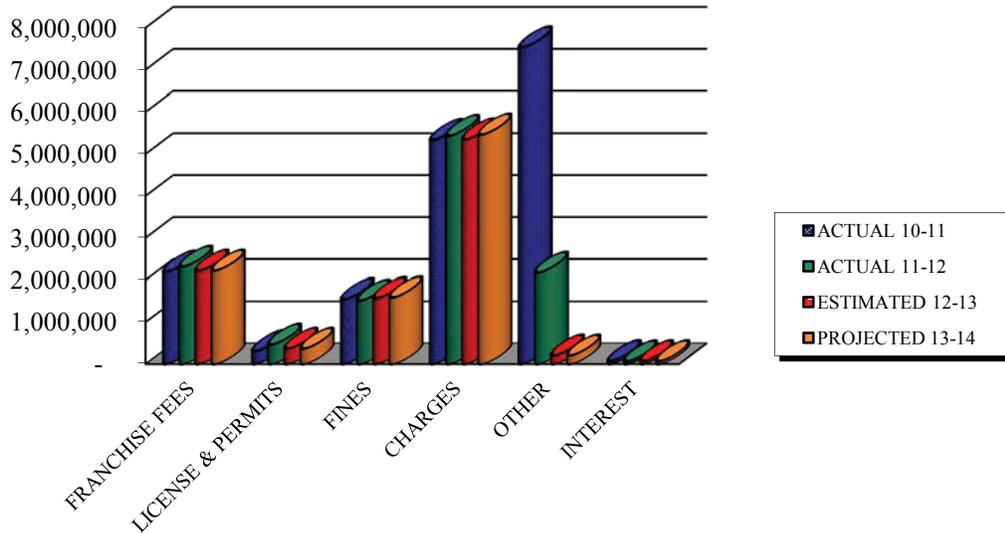
NON-TAX REVENUE

2013-2014 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 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 13,059,152	\$ 12,900,588	\$ 13,600,000	\$ 11,430,231
401.02-00	Delinquent Taxes	68,448	150,000	100,000	100,000
401.03-00	Tax Penalty and Interest	71,696	85,000	75,000	75,000
401.05-00	Delinquent Tax Pen and Int	61,648	60,000	60,000	60,000
401.06-00	Supplements & Corrections	-	-	-	2,169,769
401.15-00	Rendition Penalty	25,506	25,000	55,000	25,500
	General Property Taxes Subtotal	<u>13,286,450</u>	<u>13,220,588</u>	<u>13,890,000</u>	<u>13,860,500</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,288,895	1,312,105	1,312,105	1,312,105
402.02-00	Franchise/Gas	162,361	150,000	150,000	150,000
402.03-00	Franchise/Telephone	298,227	382,500	300,000	300,000
402.04-00	Franchise/Cable TV	451,374	201,897	371,374	371,374
402.05-00	Franchise/Commercial Solidwaste	111,087	85,000	85,000	85,000
	Franchise Fees Subtotal	<u>2,311,944</u>	<u>2,131,502</u>	<u>2,218,479</u>	<u>2,218,479</u>
Sales Taxes:					
403.01-00	Sales Tax	<u>3,896,974</u>	<u>3,454,794</u>	<u>3,978,875</u>	<u>3,978,875</u>
	Sales Taxes Subtotal	<u>3,896,974</u>	<u>3,454,794</u>	<u>3,978,875</u>	<u>3,978,875</u>
Industrial Payments:					
404.01-00	Industrial Payments	<u>10,471,444</u>	<u>10,530,376</u>	<u>11,086,500</u>	<u>11,086,500</u>
	Industrial Payments Subtotal	<u>10,471,444</u>	<u>10,530,376</u>	<u>11,086,500</u>	<u>11,086,500</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	<u>60,182</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
	Other Taxes Subtotal	<u>60,182</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	8,620	10,500	8,500	8,500
406.02-00	Building Permits	206,710	175,000	175,000	175,000
406.03-00	Animal Licenses	1,013	1,050	1,050	1,050
406.05-00	Electrical Permits	13,843	15,000	17,000	17,000
406.06-00	Game Room Licenses	7,495	7,000	5,400	6,000
406.07-00	Plumbing Permits	16,175	19,000	17,000	17,000
406.08-00	Mobile Home Park Licenses	325	325	325	325
406.09-00	Wrecker Permits	2,050	2,000	2,000	2,000
406.10-00	Heating and A/C Permits	24,255	25,000	22,000	22,000
406.12-00	Misc Licenses, Permits & Fees	5,456	4,000	4,000	4,000
406.13-00	Demolishing Permits	3,000	1,800	1,500	1,500
406.14-00	Sign Permits	3,125	2,000	1,800	1,800
406.15-00	Pool Permits	5,224	3,000	850	850
406.17-00	Pipeline Application Permits	2,800	3,000	1,000	1,000
406.18-00	Filing Fees	-	4,800	-	-
406.19-00	Alarm Permits	33,247	20,000	30,000	30,000
406.20-00	Fill Dirt Permits	38,376	1,000	500	800
406.21-00	Re-Inspection Fees	1,027	1,000	1,000	1,000
406.22-00	Plan Review Fees	86,386	72,000	72,000	72,000

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
406.23-00	Private Ambulance License	2,350	6,500	4,150	4,150
406.24-00	Driveway Tie-In Fees	1,700	2,000	2,000	2,000
406.25-00	Storm Water Permits	1,800	-	200	200
406.26-00	Group Care Facilities	75	-	-	-
	Licenses & Permits Subtotal	<u>465,052</u>	<u>375,975</u>	<u>367,275</u>	<u>368,175</u>
Fines & Forfeits:					
407.01-00	Pound Fines	9,872	11,000	10,000	10,000
407.03-00	Comprehensive Rehab Fund	1	-	-	-
407.05-00	Muni Crt Judges Training Tax	3	-	-	-
407.06-00	Contrib to Victims of Crime	25	-	-	-
407.07-00	Criminal Justice Planning Fund	1	-	-	-
407.08-00	Municipal Court Fines	838,498	801,595	870,000	880,000
407.09-00	Warrant Fees	108,447	112,689	110,000	112,000
407.13-00	Administrative Fee	337,101	333,933	345,000	348,500
407.15-00	Arrest Fee	44,518	40,446	45,000	46,000
407.16-00	Police Accident Reports	2,215	1,773	2,000	2,000
407.19-00	TxDOT Program Fines	72,279	66,250	70,000	70,000
407.20-00	Fugitive Apprehension	8	-	-	-
407.21-00	Consolidated Court Costs	38,769	-	40,000	40,000
407.22-00	Juvenile Crime and Delinquency	1	-	-	-
407.24-00	Time Payment Fee	20,173	22,035	20,000	20,000
407.25-00	Correction Management Institute	1	-	-	-
407.26-00	Seat Belt Fines	1,883	-	2,000	2,000
407.29-00	State Traffic Fee	9,708	3,875	4,000	4,000
407.31-00	Weight Violation Fines	18,421	42,746	44,000	44,000
407.32-00	DPS - Local	5,958	6,262	5,500	5,500
407.36-00	State Juror Fee	3,868	1,746	1,750	1,750
407.38-00	Indigent Defense Fund	1,925	870	950	950
407.39-00	Civil Justice Fee Court	111	-	100	-
	Fines & Forfeits Subtotal	<u>1,513,786</u>	<u>1,445,220</u>	<u>1,570,300</u>	<u>1,586,700</u>
Charges for Services:					
408.01-00	Miscellaneous Charges	-	-	45,095	-
408.01-01	Street & Alley Closing App Fee	750	4,500	3,000	3,750
408.01-03	Commercial Solid Waste	11,632	12,600	11,600	11,600
408.01-04	Residential Solid Waste	2,164,876	2,135,000	2,135,000	2,135,000
408.01-05	Use of City Equip, Mat, Lab	488	450	450	450
408.01-06	Rezoning Fees	2,550	1,800	1,800	2,400
408.01-07	Tax Certificates	580	600	600	600
408.01-09	Tax Billing Fees	98,989	103,000	103,000	263,071
408.01-10	Lease of City Property	66,575	-	-	-
408.01-11	Lease of Fire Training Facility	39,850	40,000	40,000	40,000
408.01-12	Contract Fire Protection	157,530	132,384	132,384	132,384
408.01-15	Document Reproduction	1,224	450	450	450
408.01-16	NSF Service Charges	532	300	300	300
408.01-17	Police Teletype/Dispatching	24,681	18,500	18,500	18,500
408.01-18	Pipeline Assessments	52,100	52,000	52,000	52,000

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
408.01-19	EMS Contract Revenue	295,326	265,000	265,000	265,000
408.01-20	EMS Patient Revenue	704,481	620,000	620,000	620,000
408.01-21	Recycling	13,032	12,500	12,500	12,500
408.01-22	Mowing & Demolition	35,075	50,000	50,000	50,000
408.01-23	Sale of Garbage Bags	9,869	9,000	9,000	9,000
408.01-24	Property Lien Releases	(113)	-	-	-
408.01-36	Outstanding Tax Report	8,000	1,000	4,600	1,000
408.01-37	Police Services (LPISD)	362,285	349,607	349,607	357,712
408.01-40	Election Fees	230	20,000	20,000	20,000
408.01-42	Donation Park Beautification	644	350	350	350
	Charges for Services Subtotal	<u>4,051,186</u>	<u>3,829,041</u>	<u>3,875,236</u>	<u>3,996,067</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	16,784	28,000	25,000	25,000
408.02-02	Wave Pool Concessions	2,674	7,000	5,000	5,000
408.02-03	Wave Pool Admissions	87,490	135,000	130,000	130,000
408.02-04	Aquatic Facility Rental	28,825	35,000	35,000	35,000
408.02-05	Aquatic Memberships	3,599	3,000	3,000	3,000
408.02-09	General Programs/Camps	490	1,000	500	500
408.02-10	Youth Sports	2,775	2,800	2,800	2,800
408.02-11	Triathlon	11,946	13,000	12,000	12,000
408.02-13	Recreation Center Rental	24,860	22,000	22,000	22,000
408.02-14	Athletic Complex	11,416	12,500	12,000	12,000
408.02-15	Rodeo Arena Rental	1,700	1,500	1,500	1,500
408.02-16	Sport Camps	2,210	1,500	2,000	2,000
408.02-19	Parks/Recreation Misc	1,490	1,000	1,000	1,000
408.02-22	Special Olympics (Sport)	10,328	8,000	8,000	8,000
	Parks & Recreation Subtotal	<u>206,587</u>	<u>271,300</u>	<u>259,800</u>	<u>259,800</u>
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	187,281	180,000	180,000	180,000
408.03-02	Recreation Center Walk-ins	9,531	9,500	9,500	9,500
408.03-03	Recreation Center Class Fees	280	25,000	400	400
408.03-05	Recreation Center Pro Shop	-	500	-	-
	Recreation & Fitness Subtotal	<u>197,092</u>	<u>215,000</u>	<u>189,900</u>	<u>189,900</u>
Golf Course:					
408.07-01	Green Fees	495,072	527,400	522,584	518,769
408.07-08	Cart Fees	355,553	374,183	365,370	352,572
408.07-12	Resident Membership	11,479	8,100	9,200	9,200
408.07-13	Non-Resident Membership	59,378	56,000	67,600	67,600
408.07-14	Senior Membership	8,749	11,900	10,450	10,450
408.07-16	Concession Commissions	48,000	48,000	48,000	48,000
408.07-17	Resident Family Membership	-	-	700	700
408.07-18	Non-Resident Family Membership	-	-	800	1,600
408.07-34	Sponsor Donations	1,500	3,000	-	8,000
408.07-36	Summer Memberships	1,400	1,000	1,000	1,000
	Golf Course	<u>981,131</u>	<u>1,029,583</u>	<u>1,025,704</u>	<u>1,017,891</u>

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Intergovernmental:					
409.03-00	Emergency Services Grants	14,585	-	-	-
	Intergovernmental Subtotal	<u>14,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	26,267	35,000	215,000	35,000
410.07-00	Donations	4,117	5,000	5,000	5,000
410.08-00	Sale of Land	1,941,346	-	215,342	-
	Miscellaneous Subtotal	<u>1,971,730</u>	<u>40,000</u>	<u>435,342</u>	<u>40,000</u>
Operating Transfers:					
480.01-02	Admin Trans from Fund 015	21,945	-	-	-
480.01-16	Admin Trans from LPAWA Fund	62,852	65,033	65,033	65,339
480.01-26	Admin Trans from Hotel/Motel	39,000	42,500	42,500	42,500
	Operating Transfers Subtotal	<u>123,797</u>	<u>107,533</u>	<u>107,533</u>	<u>107,839</u>
Interest:					
483.01-00	Interest Income	66,073	71,500	71,000	71,000
	Interest Subtotal	<u>66,073</u>	<u>71,500</u>	<u>71,000</u>	<u>71,000</u>
Total General Fund Revenue		\$ 39,618,013	\$ 36,782,412	\$ 39,135,944	\$ 38,841,726

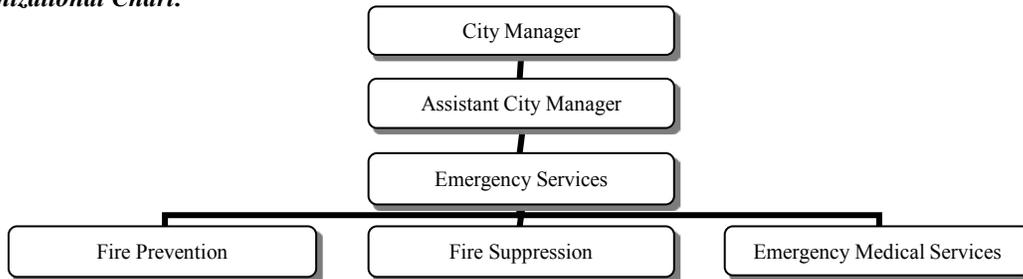


Emergency Services Department

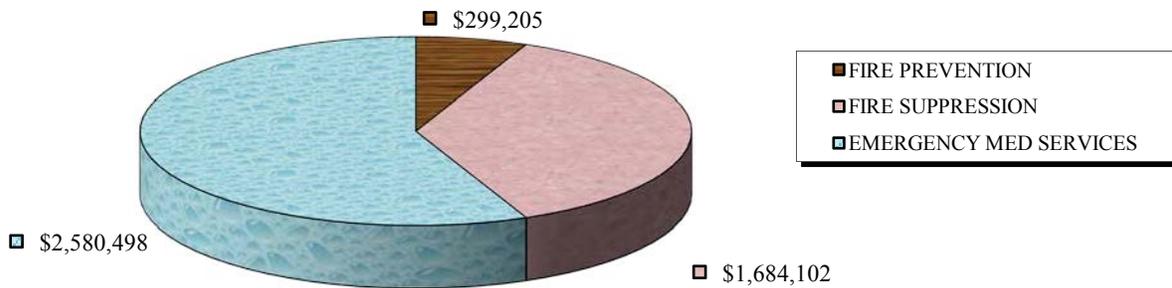
FY 13-14

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.

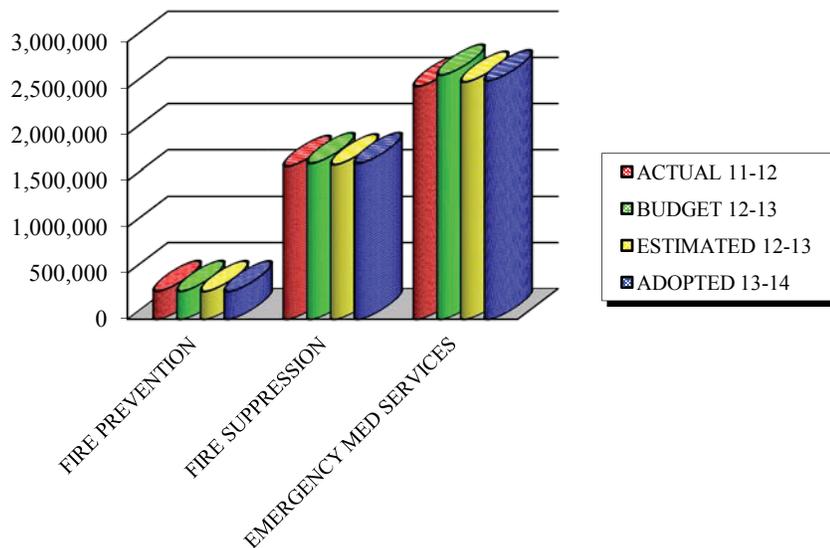
Organizational Chart:



Share of General Fund Budget: 11%



Four Year Comparison by Division:



Emergency Services Department Fiscal Year 2013-14

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Fire Prevention	\$ 302,826	\$ 302,768	\$ 300,796	\$ 299,205	-1.18%
Fire Suppression	1,651,470	1,682,997	1,669,137	1,684,102	0.07%
Emergency Medical Services	2,517,001	2,640,217	2,565,018	2,580,498	-2.26%
Department Total	\$ 4,471,297	\$ 4,625,982	\$ 4,534,951	\$ 4,563,805	-1.34%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 3,606,629	\$ 4,047,778	\$ 3,972,319	\$ 4,005,101	-1.05%
Supplies	225,789	191,888	186,550	190,310	-0.82%
Services & Charges	434,082	386,316	376,082	368,394	-4.64%
Capital Outlay	204,797	-	-	-	0.00%
Department Total	\$ 4,471,297	\$ 4,625,982	\$ 4,534,951	\$ 4,563,805	-1.34%

Emergency Services Department FY 13-14

Fire Prevention Division

Goals:

- Complete Business Inspections of 95% of occupied businesses in the City of La Porte
- Administer creative and innovative Fire Prevention Programs to school age children
- Increase awareness of the “Free Smoke Detector” program offered by the La Porte Fire Marshal’s Office for low-income and the elderly

Objectives:

- Review complete fire prevention inspection program
- Implement door hanger information campaign for smoke detector program
- Survey school children to identify tools that they believe will help them remember fire prevention concepts
- Develop new fire prevention programs

	Actual	Estimated	Proposed
	2011-12	2012-13	2013-14
% Occupied Businesses Inspected			
Number of Smoke Detectors Distributed			
Turnover Rate (excluding retirements)			

**Emergency Services Department
Fiscal Year 2013-14**

Fire Prevention Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 272,711	\$ 279,173	\$ 277,981	\$ 283,837	1.67%
<i>Supplies</i>	6,314	7,744	7,348	7,416	-4.24%
<i>Services & Charges</i>	23,801	15,851	15,467	7,952	-49.83%
Division Total	\$ 302,826	\$ 302,768	\$ 300,796	\$ 299,205	-1.18%

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 2011-12	Approved 2012-13	Approved 2013-14
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
Total	4	4	4

City of La Porte, Texas
Fire Prevention
Detail of Expenditures

001-5050-522

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Personal Services:				
1010 Regular Earnings	\$ 188,121	\$ 185,600	\$ 184,881	\$ 189,648
1020 Overtime	1,804	2,000	1,600	1,600
1030 Certification	1,200	1,200	1,200	1,200
1035 Longevity	812	1,004	1,004	1,196
1044 Cleaning Allowance	481	481	481	481
1060 FICA	14,203	13,969	13,956	14,348
1065 Retirement	33,504	33,105	33,045	33,300
1080 Insurance - Medical	32,460	41,688	41,688	41,688
1081 Insurance - Life	126	126	126	126
1090 Other Benefits	-	-	-	250
Personal Services Subtotal	<u>272,711</u>	<u>279,173</u>	<u>277,981</u>	<u>283,837</u>
Supplies:				
2001 Office Supplies	130	450	450	450
2002 Postage	17	100	100	100
2003 Protective Clothing	183	-	-	-
2004 Gas and Oil	3,227	3,794	3,263	3,141
2005 Minor Tools	53	800	750	700
2006 Cleaning	72	-	-	-
2008 Educational	1,841	2,000	2,000	2,000
2014 Freight	71	-	-	-
2015 Other Supplies	97	350	535	250
2018 Computer Supplies	623	250	250	200
2090 Machinery/Tools/Equipment	-	-	-	575
Supplies Subtotal	<u>6,314</u>	<u>7,744</u>	<u>7,348</u>	<u>7,416</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,481	2,980	2,980	2,590
4002 Machinery/Tools/Equipment	993	150	150	-
4003 Radios and Base Stations	147	250	250	200
4006 Heating & A/C Equipment	1,138	100	125	-
4020 Motor Pool Lease Fees	2,394	-	-	-
4022 Rent: Building/Land	6,600	3,300	3,850	-
4030 VM: Fleet Maintenance	3,551	3,056	3,056	4,062
4055 Computer Software	-	300	300	300
4060 Computer Lease Fees	1,615	1,615	1,615	700
5007 Other Professional Services	-	100	100	100
6006 Miscellaneous	-	1,500	1,241	-

Continued

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

001-5050-522

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges (cont'd):				
7001 Electrical	4,161	2,000	1,400	-
7002 Natural Gas	381	300	200	-
7004 Water	340	200	200	-
Services & Charges Subtotal	23,801	15,851	15,467	7,952
Division Total	\$ 302,826	\$ 302,768	\$ 300,796	\$ 299,205

Emergency Services Department FY 13-14

Fire Suppression Division

Goal 1: Maintain Current ISO 2 Rating

Program Objectives	Program Indicators
Maintain and purchase equipment to stay compliant with State and NFPA standards	<ul style="list-style-type: none"> ● Maintain 20 year replacement schedule on fire apparatus ● Replace SCBA to meet 2013 standards ● Schedule yearly testing of ladders, hose, and SCBA as required
Maintain paid personnel and encourage certification upgrades (OBJ 5c)	<ul style="list-style-type: none"> ● Place all paid firefighters on a growth plan to achieve the highest level of certification that is possible ● Make state application when firefighter reaches certification credentials Train firefighters to maintain and advance state certification ● Certify paid staff as driver operators
Maintain Volunteer Firefighter numbers	<ul style="list-style-type: none"> ● Continue volunteer retention program and look at retirement options for volunteers yearly ● Establish recruit class enrollment standards
Certify all volunteer firefighters as basic certified through SFFMA	<p>Upon completion of recruit class volunteer firefighters will be able to take state exam for Basic Certification through SFFA</p> <p>Set up training class to make all volunteers credentialed to take Basic Certification through SFFMA</p>

Goal 2: Provide exceptional Fire and Rescue response

Program Objectives	Program Indicators
Maintain exceptional response times	<ul style="list-style-type: none"> ● Average response time under 3 minutes for in city and contract area response ● Average response time under 6 minutes for out of city response
Identify and employ best strategies, management practices, policies and procedures, and organizational systems that promote accountability, open communication, collective responsibility, visionary leadership, fiscal responsibility, and organizational effectiveness (OBJ 7d)	<ul style="list-style-type: none"> ● Seek out and implement available state and national best practices

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Turnover Rate (paid staff excluding retirements)			
In City/Contract area Response Time			
Out of City Response Time			

**Emergency Services Department
Fiscal Year 2013-14**

Fire Suppression Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,360,407	\$1,397,854	\$1,396,181	\$1,415,321	1.25%
<i>Supplies</i>	32,215	40,480	35,393	34,393	-15.04%
<i>Services & Charges</i>	223,976	244,663	237,563	234,388	-4.20%
<i>Capital Outlay</i>	34,872	-	-	-	-
Division Total	<u>\$1,651,470</u>	<u>\$1,682,997</u>	<u>\$1,669,137</u>	<u>\$1,684,102</u>	0.07%

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 2011-12	Approved 2012-13	Approved 2013-14
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	2	2	2
Volunteer Fire Engineer	11	11	11
Total	<u>27</u>	<u>27</u>	<u>27</u>

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

001-5051-522

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 741,339	\$ 735,179	\$ 727,088	\$ 751,422
1020 Overtime	210,573	200,000	200,000	200,000
1030 Certification	10,368	9,300	11,112	10,801
1035 Longevity	9,168	9,892	9,632	9,184
1044 Cleaning Allowance	2,960	3,127	2,849	2,646
1060 FICA	70,983	68,101	69,873	70,315
1065 Retirement	163,806	157,252	161,685	156,752
1066 Vol Firemen Retirement	36,665	67,000	67,000	67,000
1067 Pars Retirement	344	519	458	467
1080 Insurance - Medical	113,610	145,908	145,908	145,908
1081 Insurance - Life	591	576	576	576
1090 Other Benefits	-	1,000	-	250
Personal Services Subtotal	1,360,407	1,397,854	1,396,181	1,415,321
Supplies:				
2001 Office Supplies	-	1,700	1,700	1,875
2002 Postage	120	200	100	150
2004 Gas and Oil	27,563	31,280	28,243	26,618
2005 Minor Tools	3,072	850	750	800
2006 Cleaning	28	1,200	1,200	1,200
2007 Chemical	10	-	-	-
2008 Educational	1,341	1,400	750	600
2015 Other Supplies	81	3,200	2,000	2,500
2018 Computer Supplies	67	-	-	-
2019 Training Field Supplies	2,870	-	-	-
2090 Machinery/Tools/Equipment	(3,072)	-	-	-
2093 Computer Equipment	135	650	650	650
Supplies Subtotal	32,215	40,480	35,393	34,393
Services & Charges:				
3001 Memberships & Subscriptions	4,951	6,100	6,000	6,100
3020 Training/Seminars	16	-	-	1,200
4001 Office Equipment	-	-	200	-
4002 Machinery/Tools/Equipment	16	-	-	-
4003 Radios and Base Stations	5,808	7,000	7,000	4,200
4006 Heating and A/C Equipment	1,838	2,500	2,500	2,000
4008 Pumps/Motors	6,440	9,900	8,000	8,500
4011 Building Maintenance	8,934	5,200	5,200	9,600
4030 VM: Fleet Maintenance	69,619	60,471	60,471	52,838
4031 Other Vehicle Maintenance	5,490	3,000	3,000	3,000

Continued

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

001-5051-522

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges (cont'd):				
4050 Computer Hardware	179	-	-	-
4055 Computer Software	-	7,900	6,000	7,100
4060 Computer Lease Fees	8,992	8,992	8,992	3,150
5005 Personnel Services	24,504	25,000	25,000	25,000
5007 Other Professional Services	11,500	12,500	12,500	12,000
6001 Uniforms	2,274	2,700	2,700	2,700
6010 Janitorial Services	-	-	-	6,000
7001 Electrical	60,949	75,000	75,000	75,000
7002 Natural Gas	2,757	6,000	5,000	6,000
7004 Water	9,709	12,400	10,000	10,000
Services & Charges Subtotal	<u>223,976</u>	<u>244,663</u>	<u>237,563</u>	<u>234,388</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	34,872	-	-	-
Capital Outlay Subtotal	<u>34,872</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 1,651,470	\$ 1,682,997	\$ 1,669,137	\$ 1,684,102

Emergency Services Department

FY 13-14

Emergency Medical Services Division

Goals:

- Maintain weekly continuing education programs for all EMS employees to insure optimal and up to date patient care (OBJ 5c)
- To reduce overall response times, scene times and turn around times
- To maintain a strong commitment to community education
- To provide an on going 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 2011-12	Estimated 2012-13	Proposed 2013-14
Total EMS Responses	3,314	3,550	3,600
Total Number of Child Immunizations Given	600	750	800
Total Number of CPR Students Trained	225	300	350
Average Response Time to Call (Minutes)	5.85	5.70	5.50
Average Turn-Around Time (Minutes)	83.50	84.70	85.00
Patient Billing Collection Rate (Percentage)	61%	61%	62%
Turnover Rate (excluding retirements)			

Emergency Services Department
Fiscal Year 2013-14

Emergency Medical Services Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,973,511	\$2,370,751	\$2,298,157	\$2,305,943	-2.73%
<i>Supplies</i>	187,260	143,664	143,809	148,501	3.37%
<i>Services & Charges</i>	186,305	125,802	123,052	126,054	0.20%
<i>Capital Outlay</i>	169,925	-	-	-	-
Division Total	<u>\$2,517,001</u>	<u>\$2,640,217</u>	<u>\$2,565,018</u>	<u>\$2,580,498</u>	-2.26%

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 2011-12	Approved 2012-13	Approved 2013-14
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Captain	2	2	2
Paramedic III	3	3	3
Paramedic II	9	9	9
Paramedic I	9	9	9
EMS Billing Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	3	3	3
Total	32	32	32

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

001-5059-522

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 810,914	\$ 998,990	\$ 921,450	\$ 926,513
1013 FLSA Scheduled Overtime	489,126	558,727	555,028	575,489
1020 Overtime	96,537	95,000	115,000	95,000
1030 Certification	19,035	17,397	22,500	19,499
1035 Longevity	7,924	8,940	8,744	9,064
1044 Cleaning Allowance	5,291	5,772	5,495	6,013
1060 FICA	102,375	122,219	117,694	121,297
1065 Retirement	242,012	290,407	280,026	280,881
1067 Pars Retirement	525	373	267	11
1080 Insurance - Medical	198,818	270,972	270,972	270,972
1081 Insurance - Life	954	954	981	954
1090 Other Benefits	-	1,000	-	250
Personal Services Subtotal	1,973,511	2,370,751	2,298,157	2,305,943
Supplies:				
2001 Office Supplies	2,477	3,800	3,800	3,800
2002 Postage	5,864	4,000	5,500	5,000
2003 Protective Clothing	17,141	-	-	-
2004 Gas and Oil	45,268	43,564	42,209	43,801
2005 Minor Tools	267	250	250	250
2006 Cleaning	2,180	2,000	2,000	2,000
2007 Chemicals	242	300	300	300
2008 Educational	2,129	2,000	2,000	2,000
2015 Other Supplies	5,489	6,000	6,000	6,000
2018 Computer Supplies	830	1,000	1,000	1,000
2055 EMS Drugs and Supplies	83,941	80,000	80,000	80,000
2090 Machinery/Tools/Equipment	9,968	-	-	-
2091 Office Furniture/ Equipment	2,473	-	-	3,600
2093 Computer Equipment	8,991	750	750	750
Supplies Subtotal	187,260	143,664	143,809	148,501
Services & Charges:				
3001 Memberships & Subscriptions	4,651	4,575	4,575	4,575
4002 Machinery/Tools/Equipment	4,031	-	-	-
4003 Radios and Base Stations	2,751	3,500	3,500	3,500
4006 Heating and A/C Equipment	1,789	1,000	1,000	1,000
4011 Building Maintenance	6,292	8,500	8,500	5,000
4020 Motor Pool Lease Fees	64,037	-	-	-
4030 VM: Fleet Maintenance	52,538	52,859	52,859	62,529

Continued

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

001-5059-522

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Services & Charges (cont'd):				
4031 Other Vehicle Maintenance	587	1,000	1,000	1,000
4055 Computer - Software	11,373	18,100	15,350	16,800
4060 Computer Lease Fees	7,768	7,768	7,768	3,150
5005 Personnel Services	12,000	12,000	12,000	12,000
6001 Uniforms	428	500	500	500
6002 Printing/Reproduction	1,564	1,500	1,500	1,500
6005 Advertising	395	500	500	500
7001 Electrical	13,034	11,000	11,000	11,000
7002 Natural Gas	595	1,000	1,000	1,000
7004 Water	2,472	2,000	2,000	2,000
Services & Charges Subtotal	<u>186,305</u>	<u>125,802</u>	<u>123,052</u>	<u>126,054</u>
Capital Outlay:				
8050 Motor Vehicles	169,925	-	-	-
Capital Outlay Subtotal	<u>169,925</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 2,517,001	\$ 2,640,217	\$ 2,565,018	\$ 2,580,498

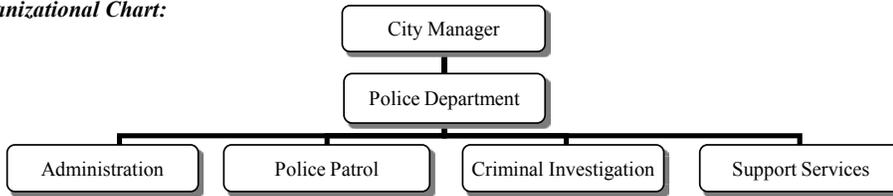
Police Department

FY 13-14

Mission Statement: The mission of the La Porte Police Department is 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. In fulfilling this mission, the officers and civilian staff members of the La Porte Police Department will strive to:

- 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 organization effectiveness.

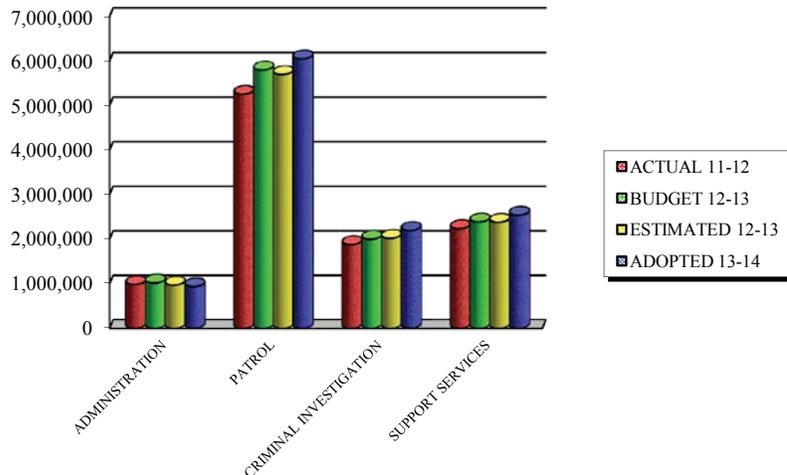
Organizational Chart:



Share of General Fund Budget: 28%



Four Year Comparison by Division:



Police Department Fiscal Year 2013-14

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 36,000 calls this year. The department has 107 personnel of which 75 are officers, 71 marked and unmarked police vehicles and various support equipment.

Department Summary by Division:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Police Administration	\$ 985,735	\$ 1,020,292	\$ 972,971	\$ 937,556	-8.11%
Police Patrol	5,255,605	5,798,423	5,697,587	6,049,067	4.32%
Criminal Investigation	1,880,634	2,003,016	2,022,335	2,196,836	9.68%
Support Services	2,238,342	2,388,345	2,381,911	2,542,643	6.46%
Department Total	\$ 10,360,316	\$ 11,210,076	\$ 11,074,804	\$ 11,726,102	4.60%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 8,959,756	\$ 9,607,783	\$ 9,569,835	\$ 9,778,779	1.78%
Supplies	464,343	458,226	434,712	455,803	-0.53%
Services & Charges	911,613	1,144,067	1,070,257	1,344,020	17.48%
Capital Outlay	24,604	-	-	147,500	0.00%
Department Total	\$ 10,360,316	\$ 11,210,076	\$ 11,074,804	\$ 11,726,102	4.60%

Police Department FY 13-14

Police Administration Division

Goal 1: Provide a safe environment for the community we serve through the efficient, effective, and innovative application of available police resources.

Program Objectives	Program Indicators
Provide and maintain a safe environment and adequate police protection for all citizens of La Porte.	Maintain an FBI UCR Part I crime index rate that is: <ul style="list-style-type: none"> ● 10% below national crime rate for Cities comparable in size to La Porte ● 10% below average crime rate for cities located immediately adjacent to La Porte
OBJ. 7c (4): Implement and maintain a comprehensive CompStat system and Crime Analysis capability that provides for the strategic deployment of personnel and the timely dissemination of information to field and investigative personnel as it relates to crime trends, service demand, and order maintenance issues.	Maintain a part-time Crime Analyst. Maintain a strict geographically based service delivery system that promotes individual officer responsibility and district awareness. Hold weekly crime meetings with staff.

Goal 2: 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.

Program Objectives	Program Indicators
OBJ. 7d: Ensure public confidence in the Police by promoting accountability and conducting thorough and objective investigations of all allegations of employee misconduct.	Maintain an annual citizen complaint ratio of less than one formal complaint for every two commissioned officers employed. Implement a comprehensive non-disciplinary employee performance early warning system.
OBJ. 7d: Maintain a strong and trusted reputation as a fair, effective, and efficient police agency among the citizens of La Porte.	Maintain an 80% community satisfaction rating of “satisfied” or “highly satisfied” with police services and performance.

Goal 3: 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.

Program Objectives	Program Indicators
OBJ. 7d (1)(2): Maintain the Department’s Texas Police Chief’s Association Best Practices Status.	Conduct at least one comprehensive review of all Departmental General Policies and Procedures annually. Conduct a minimum of 6 operational audits annually. Inspect all department personnel and resources a minimum of once a quarter. Complete all required federal, state, and local annual reports.
OBJ. 7c (3): Maintain and ensure the acquisition of state-of-the-art technologies that will assist the Department in providing adequate services.	Equipment Areas: <ul style="list-style-type: none"> ● OSSI Records Management System ● Crime Analysis Program ● Well maintained vehicle fleet ● Less than lethal force options ● Radars and In-Car DVR Systems ● License Plate Readers ● Fleeer Systems ● Covert Surveillance Equipment

**Police Department
FY 13-14**

Police Administration Division

OBJ 7b (1): Maintain appropriate staffing levels by hiring and retaining the most qualified people.	Appropriate staffing levels will be determined by those recommended by the U.S. Department of Justice, which are currently set at: <ul style="list-style-type: none"> ● 2.2 officers per 1,000 residents ● 3.2 employees per 1,000 residents
SP OBJ 7b: Ensure that compensation for police employees is competitive in order to enhance employee retention.	Conduct regular market analysis and work to regularly adjust employee salary and benefits in order to ensure that employee compensation levels remain within the market median for comparable communities.
OBJ. 7b (4): Enhance the skill and knowledge of the Police Department by encouraging continuing education and maintaining a generous college tuition reimbursement program.	Increasing the number of Department employees obtaining a 4 year college degree by 5% each year.

Performance Measures

	Actual 2011-12	Estimated 2012-13	% Change 2011-12/ 2012-13	Proposed 2013-14
City of La Porte UCR Crime Rate	20.59*	18.99*	-5.7%	18.99
Neighboring Cities Comparative Crime Rate (Goal: 10% below).	(30.66)/ -49%*	(25.68)/ -35%*		
National Comparative Crime Rate 25,000 - 49,999 (Goal: 10% below)	-39%**	-32%**		
Community satisfaction rating, (Goal: 80% or better)	95%*	94%*	-1%	85%
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	18*	26*	44%	<37
Authorized number of police officers positions	75	75	0%	75
Number of police officers per 1,000 residents (Goal: 2.2)	2.14	2.14	0%	2.2
Authorized number of police employee positions	107	107	0%	107
Number of police employees per 1,000 residents (Goal: 3.2)	3.1	3.1	0%	3.2
Number of police calls for service	33,721*	38,083*	13%	38,083
Number of self-initiated actions by officers	19,324*	23,295*	21%	23,295
Number of arrests made	2331*	2319*	-1%	2,319
Number of police employees with a 4 year degree (Goal: +2%)	14*	15*	7%	16

*Denotes calendar year

** Denotes comparison percentage above or below Crime Rate for City of La Porte

Police Department
Fiscal Year 2013-14

Police Administration Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 724,809	\$ 752,691	\$ 710,663	\$ 662,835	-11.94%
<i>Supplies</i>	25,188	20,919	24,300	22,710	8.56%
<i>Services & Charges</i>	235,738	246,682	238,008	252,011	2.16%
Division Total	\$ 985,735	\$ 1,020,292	\$ 972,971	\$ 937,556	-8.11%

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 2011-12	Approved 2012-13	Approved 2013-14
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Internal Affairs Sergeant	1	1	1
Computer System Administrator	1	1	-
Office Coordinator	1	1	1
Secretary	1	1	1
Total	7	7	6

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

001-5252-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 511,741	\$ 519,307	\$ 484,025	\$ 457,270
1020 Overtime	2,945	1,600	3,805	3,600
1030 Certification	12,522	12,704	15,152	15,165
1035 Longevity	5,052	5,292	5,112	4,504
1040 Clothing Allowance	586	586	586	586
1044 Cleaning Allowance	962	962	962	962
1046 Physical Fitness Allowance	375	1,500	500	1,000
1060 FICA	39,300	39,781	37,422	34,607
1065 Retirement	92,953	94,537	89,677	81,641
1080 Insurance - Medical	56,805	72,954	72,954	62,532
1081 Insurance - Life	468	468	468	468
1090 Other Benefits	1,100	3,000	-	500
Personal Services Subtotal	724,809	752,691	710,663	662,835
Supplies:				
2001 Office Supplies	1,472	1,550	1,450	1,450
2002 Postage	257	250	250	250
2003 Protective Clothing	484	1,000	950	1,000
2004 Gas and Oil	13,740	9,919	13,750	13,985
2008 Educational	53	-	-	-
2015 Other Supplies	3,607	3,600	3,600	3,600
2018 Computer Supplies	1,697	1,450	1,375	1,350
2090 Machinery/Tools/Equipment	474	2,700	2,550	200
2091 Office Furniture/Equipment	-	-	-	500
2093 Computer Equipment	3,404	450	375	375
Supplies Subtotal	25,188	20,919	24,300	22,710
Services & Charges:				
3001 Memberships & Subscriptions	2,515	2,530	2,500	3,420
3020 Training/Seminars	4,858	7,000	6,000	7,000
3024 Tuition Reimbursement	2,490	5,000	3,000	3,500
4002 Machinery/Tools/Equipment	11,293	9,768	11,293	12,360
4003 Radios and Base Stations	-	200	100	200
4006 Heating and A/C Equipment	13,731	14,500	14,200	15,500
4011 Building Maintenance	5,872	8,800	6,200	5,700
4020 Motor Pool Lease Fees	13,922	13,872	13,922	13,800
4030 VM: Fleet Maintenance	4,510	6,480	4,510	7,109
4055 Computer Software	2,300	1,050	1,050	1,050
4060 Computer Lease Fees	7,182	7,182	7,182	8,448
5007 Other Professional Services	889	1,250	600	1,150
6002 Printing/Reproduction	677	650	650	650

Continued

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

001-5252-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges (cont'd):				
6010 Janitorial	32,153	33,000	33,000	34,524
7001 Electrical	123,406	125,500	124,680	128,000
7002 Natural Gas	526	700	525	700
7004 Water	9,414	9,200	8,596	8,900
Services & Charges Subtotal	<u>235,738</u>	<u>246,682</u>	<u>238,008</u>	<u>252,011</u>
Division Total	\$ 985,735	\$ 1,020,292	\$ 972,971	\$ 937,556

Police Department FY 13-14

Police Patrol Division

Goal 1: Provide a safe environment for the community we serve through the efficient, effective, and innovative application of available police resources.

Program Objectives	Program Indicators
Reduce crime and the fear of crime within the City of La Porte.	Maintain a community perception of safety rating of 85%.
OBJ. 7a: Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police calls for service.	Maintain an average response time to police calls for service (from time Dispatched) of: <ul style="list-style-type: none"> ● 5 minutes for Priority 1 Calls for Service ● 6 minutes for Non-Priority 2 Calls for Service ● 8 minutes for Non-Priority 3 Calls for Service
Provide for safe roadways within the City of La Porte through fair and equitable enforcement of traffic laws.	Maintain current level or reduce traffic collisions by targeting high collision areas. Maintain DOT enforcement at current or higher level.
Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Increase narcotic arrests by 5%. Maintain Canine arrests at a current or higher level.

Goal 2: 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.

Program Objectives	Program Indicators
OBJ. 7d (2): Audit officer conduct on traffic stops in an effort to recognize, report and correct inappropriate behavior and also to review equipment performance.	Patrol Supervisors are to review a minimum of 2 traffic stops by video each month.
OBJ. 7d (2): Perform AVL reports on a weekly basis	Conduct weekly speed audits, requiring officers to provide adequate explanation for any speeds records beyond the assigned threshold.

Goal 3: 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.

Program Objectives	Program Indicators
OBJ. 7c: Monitor security alarm compliance and control in order to reduce repeat responses to false alarms.	Through the strict enforcement of the City's Alarm Ordinance, maintain or reduce current level of alarm responses.

**Police Department
FY 13-14**

Police Patrol Division

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	% Change 2011-12/ 2012-13	Proposed 2013-14
Authorized number of police officer positions assigned to Patrol	44	44	0%	44
Authorized number of civilian personnel positions assigned to Patrol	0	5	100%	5
Community perception of safety rating (Goal: 85% or better)	94%	96%	2%	85%
*Avg Priority 1 Call response time (from time dispatched) of 5 min.	3:25	3:26	0%	< 5 min
* Avg Non Priority 2 Call response time (from time dispatched) of 6 min.	5:02	4:59	-9%	< 6 min
* Avg Non Priority 3 Call response time (from time dispatched) of 8 min.	5:09	4:59	-10%	< 8 min
Number of traffic collisions	553	568	3%	<568
Number of traffic citations issued	13,221	16,650	26%	>16650
Overall DOT enforcement activity	3,517	3,870	10%	>3870
Number of Level I inspections conducted	287	528	84%	>528
Number of Level II inspections conducted	2,448	2,480	1.3%	>2480
Number of vehicles weighed	617	706	14%	>706
Number of DOT equipment/safety citations	766	819	7%	>819
Number of DOT weight citations	160	266	66%	>266
*Number of narcotic arrests (Goal: increase by 5%)	157	174	11%	>183
*Number of canine arrests	113	129	14%	>129
Number of false alarm responses (Goal: maintain level or below)	957	1089	14%	<1089

* Denotes calendar year

**Police Department
Fiscal Year 2013-14**

Police Patrol Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$4,476,875	\$4,804,927	\$4,759,657	\$4,796,088	-0.18%
<i>Supplies</i>	273,449	297,743	281,929	281,898	-5.32%
<i>Services & Charges</i>	505,281	695,753	656,001	823,581	18.37%
<i>Capital Outlay</i>	-	-	-	147,500	-
Division Total	<u>\$5,255,605</u>	<u>\$5,798,423</u>	<u>\$5,697,587</u>	<u>\$6,049,067</u>	4.32%

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 2011-12	Approved 2012-13	Approved 2013-14
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	35	35	35
Jailers	5	5	5
Jailer-P/T	-	1	1
Total	<u>49</u>	<u>50</u>	<u>50</u>

City of La Porte, Texas
Police Patrol
Detail of Expenditure

001-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 2,878,627	\$ 3,013,484	\$ 2,974,002	\$ 2,978,858
1020 Overtime	274,119	295,000	292,823	332,829
1030 Certification	70,142	68,351	81,736	82,216
1035 Longevity	24,276	24,672	24,716	26,604
1043 Motorcycle Allowance	6,000	6,000	6,000	6,000
1044 Cleaning Allowance	11,951	12,025	11,544	11,785
1046 Physical Fitness Allowance	5,875	8,500	7,625	15,000
1060 FICA	242,982	257,383	252,462	250,689
1065 Retirement	571,562	607,180	596,362	579,378
1067 Pars - Retirement	76	-	9	397
1080 Insurance - Medical	389,520	510,678	510,678	510,678
1081 Insurance - Life	1,745	1,654	1,700	1,654
Personal Services Subtotal	4,476,875	4,804,927	4,759,657	4,796,088
Supplies:				
2001 Office Supplies	874	700	985	900
2002 Postage	447	550	550	550
2003 Protective Clothing	30,568	40,420	40,250	48,858
2004 Gas and Oil	189,832	199,331	185,444	182,313
2005 Minor Tools	98	-	-	-
2007 Chemical	133	200	200	200
2008 Educational	1,703	800	800	3,000
2015 Other Supplies	10,658	7,700	8,275	8,200
2016 Jail Operations	10,088	12,150	11,900	11,900
2017 Specialized Supplies	5,234	-	-	-
2018 Computer Supplies	4,069	3,700	2,700	2,900
2090 Machinery/Tools/Equipment	10,364	31,200	29,850	22,102
2091 Office Furniture/Equipment	1,688	-	-	-
2093 Computer Equipment	7,693	992	975	975
Supplies Subtotal	273,449	297,743	281,929	281,898
Services & Charges:				
3001 Memberships & Subscriptions	500	595	595	595
3020 Training/Seminars	15,891	16,300	16,300	20,100
3024 Tuition Reimbursement	11,206	17,500	7,000	10,000
4001 Office Equipment	5,440	5,500	5,712	12,851
4002 Machinery/Tools/Equipment	29,623	12,750	12,735	16,250
4003 Radios and Base Stations	29,891	31,918	31,900	39,120
4020 Motor Pool Lease Fees	146,680	196,428	196,428	223,128
4030 VM: Fleet Maintenance	150,032	150,457	150,457	106,662
4050 Computer Hardware	530	118,000	114,000	114,168
4055 Computer Software	66,165	100,500	82,910	90,479
4060 Computer Lease Fees	35,364	35,364	35,364	187,328
5007 Other Professional Services	13,330	1,200	1,200	1,500
6002 Printing/Reproduction	629	1,450	1,400	1,400

Continued

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

001-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges (cont'd):				
9999 Request for New Position	-	7,791	-	-
Services & Charges Subtotal	<u>505,281</u>	<u>695,753</u>	<u>656,001</u>	<u>823,581</u>
Capital Outlay:				
8021 Mach/Tools & Equipment	-	-	-	135,000
8050 Motor Vehicles	-	-	-	12,500
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,500</u>
Division Total	\$ 5,255,605	\$ 5,798,423	\$ 5,697,587	\$ 6,049,067

**Police Department
FY 13-14**

Criminal Investigation Division

Goal 1: Provide a safe environment for the community we serve through the efficient, effective, and innovative application of available police resources.

Program Objectives	Program Indicators
Aggressively pursue all criminal cases, following each case through to its successful resolution or until all leads have been exhausted.	Maintain a clearance rate at or above National Average: <ul style="list-style-type: none"> • 48% for crimes against persons (murder, rape, robbery, aggravated assault.) • 19% for crimes against property (larceny, burglary, and auto theft)
OBJ. 7c (4): Continue to review weekly crime reports through detailed analysis, and address crime patterns.	Distribute bi-weekly bulletins of known criminal offenders and weekly crime bulletins to all staff.

Goal 2: 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.

Program Objectives	Program Indicators
Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Participate in the Regional HIDTA Task Force. Maintain an aggressive Street Crimes Initiative.

Goal 3: 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.

Program Objectives	Program Indicators
OBJ. 7d: Ensure that all victims of crime are contacted for follow-up in a timely manner and provided with compassionate assistance, making appropriate referrals to available social services when appropriate.	Ensure that all crime victims are contacted in person, by phone, or by mail within two working days. Ensure that all victims of crimes against persons are contacted and counseled by the Department's Crime Victim Liaison within five working days.

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	% Change 2011-12/ 2012-13	Proposed 2013-14
Authorized number of police officer positions assigned to CID	17	17	0%	17
Authorized number of civilian personnel positions assigned to CID	3	3	0%	3
*Avg clearance rate for crimes against persons (Goal: <47%)	65%	62%	13%	<48%
*Avg clearance rate for crimes against property (Goal: <18%)	45%	50%	11%	<19%
Criminal cases assigned for follow-up	1,449	1,350	-7%	1,300
Avg number of cases assigned per detective	207	193	-7%	186
Number of arrests made by detectives (Goal: Increase by 5%)	141	120	-15%	132
Number of crime scenes processed by Crime Scene Unit	59	64	8%	75
Number of investigative call-outs	67	75	12%	75
Number of street crime leads followed-up	117	120	3%	123
Number of arrests made by Street Crime Unit (Goal: Increase by 5%)	125	120	-4%	130
Number of crime victims serve by Crime Victim Liaison	437	480	10%	475
Total value of property stolen	\$1,542,222	\$1,614,285	4.67%	\$1,614,000
Total value of property recovered	\$531,592	\$329,405	-38.03%	\$400,000

* Denotes calendar year

**Police Department
Fiscal Year 2013-14**

Criminal Investigation Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,707,095	\$1,837,024	\$1,870,834	\$2,003,827	9.08%
<i>Supplies</i>	62,878	62,998	56,769	63,982	1.56%
<i>Services & Charges</i>	86,057	102,994	94,732	129,027	25.28%
<i>Capital Outlay</i>	24,604	-	-	-	-
Division Total	<u>\$1,880,634</u>	<u>\$2,003,016</u>	<u>\$2,022,335</u>	<u>\$2,196,836</u>	9.68%

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 2011-12	Approved 2012-13	Approved 2013-14
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	13	13	13
Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	<u>20</u>	<u>20</u>	<u>20</u>

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

001-5256-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 1,125,947	\$ 1,192,844	\$ 1,204,763	\$ 1,321,369
1020 Overtime	46,462	51,773	51,765	53,326
1030 Certification	26,860	27,463	38,943	39,664
1035 Longevity	13,216	15,292	15,344	15,120
1040 Clothing Allowance	8,494	8,201	4,687	7,618
1044 Cleaning Allowance	4,403	4,329	4,736	4,810
1046 Physical Fitness Allowance	2,000	1,500	2,875	6,000
1060 FICA	95,050	98,066	101,454	104,864
1065 Retirement	221,751	228,504	237,215	242,004
1080 Insurance - Medical	162,300	208,440	208,440	208,440
1081 Insurance - Life	612	612	612	612
Personal Services Subtotal	1,707,095	1,837,024	1,870,834	2,003,827
Supplies:				
2001 Office Supplies	1,196	1,400	1,400	1,400
2002 Postage	654	600	600	600
2003 Protective Clothing	1,416	3,000	2,750	2,900
2004 Gas and Oil	38,297	39,729	35,187	37,232
2007 Chemical	250	300	300	300
2015 Other Supplies	2,543	2,800	2,286	2,700
2018 Computer Supplies	1,892	2,000	1,744	2,000
2078 Confidential Funds	7,000	8,000	8,000	8,000
2090 Machinery/Tools/Equipment	6,715	4,040	3,644	7,850
2091 Office Furniture/Equipment	1,900	-	-	-
2093 Computer Equipment	1,015	1,129	858	1,000
Supplies Subtotal	62,878	62,998	56,769	63,982
Services & Charges:				
3001 Memberships & Subscriptions	6,952	8,681	8,200	7,479
3020 Training/Seminars	12,526	17,340	15,868	18,368
3024 Tuition Reimbursement	1,861	5,000	500	3,500
4020 Motor Pool Lease Fees	10,599	12,552	12,552	13,500
4030 VM: Fleet Maintenance	33,175	35,287	35,287	36,589
4055 Computer Software	453	500	283	500
4060 Computer Lease Fees	8,534	8,534	8,534	32,591
5007 Other Professional Services	10,336	13,500	10,866	14,400
6002 Printing/Reproduction	493	600	642	600
6003 Legal Notices	20	-	-	-
6006 Miscellaneous	1,108	1,000	2,000	1,500
Services & Charges Subtotal	86,057	102,994	94,732	129,027

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

001-5256-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay:				
8021 Mach/Tools & Equipment	24,604	-	-	-
Capital Outlay Subtotal	<u>24,604</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Division Total	 \$ 1,880,634	 \$ 2,003,016	 \$ 2,022,335	 \$ 2,196,836

Police Department FY 13-14

Support Services Division

Goal 1: Provide a safe environment for the community we serve through the efficient, effective, and innovative application of available police resources.

Program Objectives	Program Indicators
OBJ. 7a: Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police call for service.	Maintain an average response time to police calls for assistance (from time call received to time dispatched) of: <ul style="list-style-type: none"> ● 1.5 minute for Priority 1 Call for Service ● 3 minutes for Non-Priority 2 Call for Service ● 4 minutes for Non-Priority 3 Call for Service
Provide effective and reliable Animal Control Services.	Reduce the number of animals euthanized by 5%. Increase the shelter adoption rate by 10%.

Goal 2: 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.

Program Objectives	Program Indicators
OBJ. 7d: 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.	Graduate a minimum of 2 Citizen Police Academies and 1 Advance Citizens Police Academy annually. Graduate a minimum of 1 Youth Police Explorer Post Academies annually. Document a minimum of 1500 service hours worked by department volunteers annually. Graduate at least one RAD (Rape Aggression Defense) program per year.
Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Maintain a DARE Program Maintain a Youth Safety Camp Program and Underage Alcohol Prevention Program. Maintain School Resource Officer Program both in City Middle and High Schools.

Goal 3: 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.

Program Objectives	Program Indicators
OBJ 7b (4): Continue to enhance the skill and knowledge of the police force with educational and training programs.	Ensure that 100% of Departmental employees meet state mandated training requirements and have an opportunity to attend a minimum of 40 hours of training each year.
OBJ 7b (2) (3) (4): Ensure that effective recruiting efforts, pre-employment investigations and retention incentives are utilized to maintain a competent and professional police force.	Maintain attrition rates below 4%.
OBJ 7b (4): Provide for mentoring and career enhancement incentives and opportunities for personnel.	Offer participation in the department mentoring program, the department career path development program and other training and coaching opportunities.

**Police Department
FY 13-14**

Support Services Division

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	% Change 2011-12/ 2012-13	Proposed 2013-14
Authorized number of police office positions assigned to SSD	10	10	0%	10
Authorized number of civilian personnel positions assigned to SSD	21	21	0%	21
Avg Priority 1 Call response time (call receipt to dispatch) of 1.5 min.	1.42	1.45	2.11%	<1.5
Avg Non-Priority 2 Call response time (call receipt to dispatch) of 3 min.	3.05	2.82	-7.69%	<3
Avg Non-Priority 3 Call response time (call receipt to dispatch) of 4 min.	3.94	3.74	-5.08%	<4
Number of Animal Bites Reported	51	35	-31.37%	<40
Number of Animals Adopted from Shelter (Goal: increase by 10%)	179	210	17.32%	>215
Number of Animal Control Citations Issued	71	20	-71.83%	>30
Number of Animals Taken-in by Animal Control	2,203	1,900	-13.75%	2,000
Number of Animals Euthanized (Goal: Reduce by 5%)	668	455	-31.88%	<480
Number of Citizen Police Academies (Goal: 2 or more)	2	2	0.00%	2
Number of Advanced Citizen Police Academies (Goal 1 or more)	1	1	0.00%	1
Number of Youth Police Explorer Academies (Goal: 2 or more)	1	1	0.00%	1
Number of RAD Classes (Goal: 1 or more)	N/A	1	100%	>2
Number of Police Volunteer service hours (Goal: 2500 or more)	5,624	5,800	3.13%	>2500
Number of Total Department Training Hours	6,525	4,000	-39%	>3000
Avg number of training hours per officer	87	53	-39%	>40

**Police Department
Fiscal Year 2013-14**

Support Services Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$2,050,977	\$2,213,141	\$2,228,681	\$2,316,029	4.65%
<i>Supplies</i>	102,828	76,566	71,714	87,213	13.91%
<i>Services & Charges</i>	84,537	98,638	81,516	139,401	41.33%
Division Total	<u>\$2,238,342</u>	<u>\$2,388,345</u>	<u>\$2,381,911</u>	<u>\$2,542,643</u>	6.46%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
Lieutenant	1	1	1
Support Services Sergeant	1	1	1
Support Services Supervisor	1	1	1
Crime Prevention Officer	2	2	2
School Resource Officers	5	5	5
Dare Officer	1	1	1
Animal Control Supervisor	1	1	1
Animal Control Officer	4	4	4
Building Maintenance Technician	1	1	1
Records Specialist	2	2	2
Telecommunicators	12	12	12
Telecommunicators (Relief)	1	1	1
Total	32	32	32

City of La Porte, Texas
Support Services
Details of Expenditures

001-5258-521

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Personal Services:				
1010 Regular Earnings	\$ 1,324,416	\$ 1,383,290	\$ 1,395,682	\$ 1,469,314
1020 Overtime	62,090	70,000	67,855	70,100
1030 Certification	32,478	34,991	37,441	37,565
1035 Longevity	15,216	16,624	16,072	17,384
1044 Cleaning Allowance	6,725	7,215	6,910	7,215
1046 Physical Fitness Allowance	1,500	1,500	2,125	3,000
1060 FICA	106,402	112,217	112,804	117,174
1065 Retirement	249,768	263,341	265,885	270,305
1067 PARS Retirement	101	131	108	140
1080 Insurance - Medical	251,565	323,082	323,082	323,082
1081 Insurance - Life	716	750	717	750
Personal Services Subtotal	2,050,977	2,213,141	2,228,681	2,316,029
Supplies:				
2001 Office Supplies	1,605	2,000	1,725	1,900
2002 Postage	909	900	644	700
2003 Protective Clothing	6,797	6,500	6,158	6,500
2004 Gas and Oil	20,732	21,293	18,206	20,007
2005 Minor Tools	-	400	400	400
2006 Cleaning	825	700	300	300
2007 Chemical	807	800	752	750
2008 Educational	560	-	-	-
2015 Other Supplies	8,534	8,500	8,350	9,300
2016 Jail Operations	20	-	-	-
2017 Specialized Supplies	46,579	18,400	18,250	31,100
2018 Computer Supplies	1,279	1,500	1,490	1,500
2090 Machinery/Tools/Equipment	11,414	13,573	13,525	11,756
2091 Office Furniture/Equipment	2,080	2,000	1,914	2,000
2093 Computer Equipment	687	-	-	1,000
Supplies Subtotal	102,828	76,566	71,714	87,213
Services & Charges:				
3001 Memberships & Subscriptions	4,197	6,165	5,750	7,590
3020 Training/Seminars	16,361	13,400	12,866	13,589
3024 Tuition Reimbursement	14,155	17,500	4,590	8,750
4001 Office Equipment	75	200	200	-
4003 Radios and Base Stations	14,547	15,100	15,000	15,100
4011 Building Maintenance	245	500	150	500
4020 Motor Pool Lease Fees	10,824	18,636	18,636	21,492
4022 Rent: Building/Land	-	2,650	-	2,650
4030 VM: Fleet Maintenance	13,811	12,479	12,479	13,289

Continued

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

001-5258-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges (cont'd):				
4055 Computer Software	72	2,000	1,895	2,000
4060 Computer Lease Fees	6,516	6,516	6,516	50,957
5007 Other Professional Services	2,936	2,708	2,700	2,700
6001 Uniforms	262	234	234	234
6002 Printing/Reproduction	524	550	500	550
6006 Miscellaneous	12	-	-	-
Services & Charges Subtotal	<u>84,537</u>	<u>98,638</u>	<u>81,516</u>	<u>139,401</u>
 Division Total	 \$ 2,238,342	 \$ 2,388,345	 \$ 2,381,911	 \$ 2,542,643

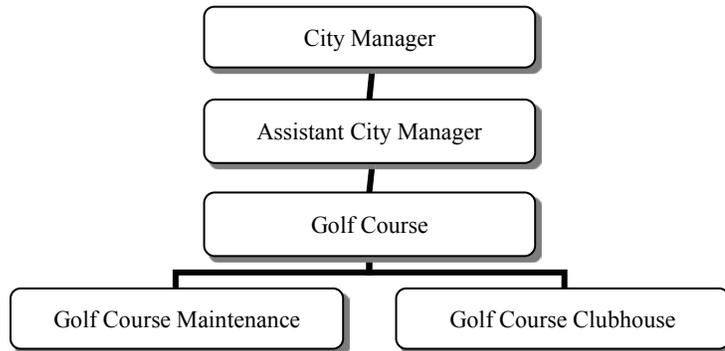


Golf Course

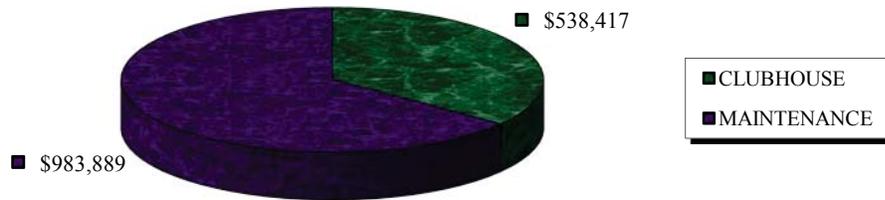
FY 13-14

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.

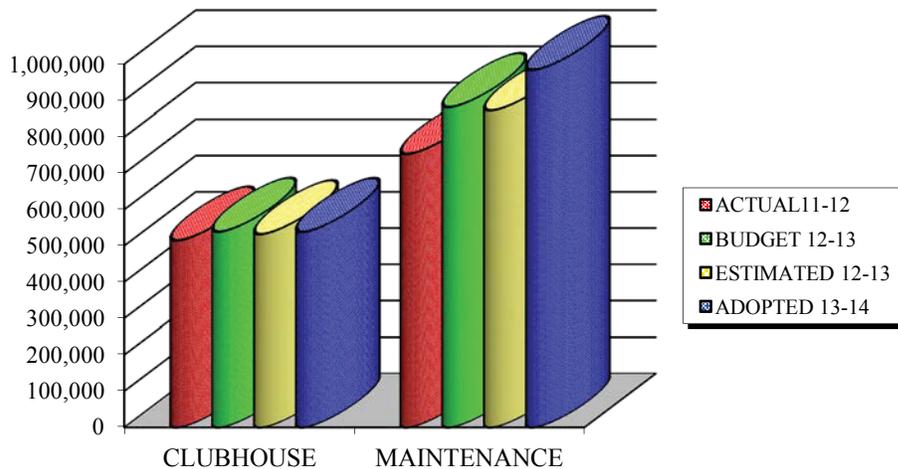
Organizational Chart:



Share of General Fund Budget: 5%



Four Year Comparison by Division:



Golf Course Fiscal Year 2013-14

Summary: The Golf Course is responsible for the maintenance and operation of the City's Golf Course, Bay Forest Golf Course.

Summary by Division:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Golf Course Club House	\$ 514,594	\$ 538,913	\$ 531,977	\$ 538,417	-0.09%
Golf Course Maintenance	753,492	881,554	872,210	983,889	11.61%
Total	\$ 1,268,086	\$ 1,420,467	\$ 1,404,187	\$ 1,522,306	7.17%

Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 934,668	\$ 965,128	\$ 956,013	\$ 1,037,070	7.45%
Supplies	175,615	217,860	209,722	203,428	-6.62%
Services & Charges	157,803	237,479	238,452	274,528	15.60%
Capital Outlay	-	-	-	7,280	0.00%
Total	\$ 1,268,086	\$ 1,420,467	\$ 1,404,187	\$ 1,522,306	7.17%

Golf Course FY 13-14

Golf Course

Goals:

- Provide an affordable, quality golf facility for citizens of La Porte and surrounding communities.
- Increase resident participation
- Provide excellent customer service and competitive tournament pricing
- Initiate CIP projects

Objectives:

- Ensure our pricing structure is in line with top competing facilities with similar amenities
- Collect resident emails and direct marketing campaign towards them through email blasts
- Direct customers to online survey and web site incentives
- Improve facility aesthetics and course playability

Performance Indicators:

- Use surveys to monitor competing facilities' prices, memberships and tournament packages and other amenities
- Growth of data base and number of resident rounds and/or memberships
- Monitor and make changes necessary to attract more tournaments and increase tournament rounds
- Implementation of fairway renovations and herbicide program

**Golf Course
Fiscal Year 2013-14**

Golf Course Club House Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 396,617	\$ 405,874	\$ 402,202	\$ 407,044	0.29%
<i>Supplies</i>	54,605	58,060	57,033	56,178	-3.24%
<i>Services & Charges</i>	63,372	74,979	72,742	75,195	0.29%
Division Total	\$ 514,594	\$ 538,913	\$ 531,977	\$ 538,417	-0.09%

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 2011-12	Approved 2012-13	Approved 2013-14
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 (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
Total	12	12	12

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

001-6048-551

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 298,243	\$ 297,882	\$ 295,185	\$ 299,589
1020 Overtime	3,519	2,500	2,500	2,500
1035 Longevity	3,208	3,400	3,400	3,544
1060 FICA	17,876	17,981	17,904	18,397
1065 Retirement	40,147	40,321	40,429	40,063
1067 Pars Retirement	966	922	907	833
1080 Insurance - Medical	32,460	41,688	41,688	41,688
1081 Insurance - Life	198	180	189	180
1090 Other Benefits	-	1,000	-	250
Personal Services Subtotal	396,617	405,874	402,202	407,044
Supplies:				
2001 Office Supplies	936	1,100	1,075	1,100
2006 Cleaning	12	200	100	100
2015 Other Supplies	1,345	1,500	1,380	1,500
2090 Machinery/Tools/Equipment	52,312	54,960	54,178	52,978
2093 Computer Equipment	-	300	300	500
Supplies Subtotal	54,605	58,060	57,033	56,178
Services & Charges:				
3001 Memberships & Subscriptions	1,927	1,930	1,910	2,000
3020 Training/Seminars	2,224	1,310	2,066	2,220
4003 Radios and Base Stations	141	200	300	300
4006 Heating and A/C Equipment	1,032	2,500	4,503	4,500
4011 Building Maintenance	2,831	4,000	2,575	3,000
4055 Computer Software	893	-	155	400
4060 Computer Lease Fees	1,239	1,239	1,239	875
5006 Fiscal Services	13,365	15,000	14,142	14,500
5007 Other Professional Services	3,741	4,000	3,901	6,000
6002 Printing/Reproduction	130	400	572	600
6005 Advertising	7,399	12,000	10,580	10,000
6006 Miscellaneous	24	-	-	-
6041 Special Events	371	400	377	400
7001 Electrical	24,491	27,000	26,168	27,000
7002 Natural Gas	818	900	837	900
7004 Water	1,754	2,500	2,217	2,500
7005 Miscellaneous Utilities	992	1,600	1,200	-
Services & Charges Subtotal	63,372	74,979	72,742	75,195
Division Total	\$ 514,594	\$ 538,913	\$ 531,977	\$ 538,417

**Golf Course
Fiscal Year 2013-14**

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 538,051	\$ 559,254	\$ 553,811	\$ 630,026	12.65%
<i>Supplies</i>	121,010	159,800	152,689	147,250	-7.85%
<i>Services & Charges</i>	94,431	162,500	165,710	199,333	22.67%
<i>Capital Outlay</i>	-	-	-	7,280	-
Division Total	\$ 753,492	\$ 881,554	\$ 872,210	\$ 983,889	11.61%

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 2011-12	Approved 2012-13	Approved 2013-14
Golf Course Superintendent	1	1	1
Golf Course Mechanic	1	1	1
Asst. Golf Course Mechanic	1	1	1
Senior Golf Course Worker	1	1	1
Golf Course Worker	4	4	6
Golf Course Worker (P/T)	1	1	-
Total	9	9	10

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

001-6049-551

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Personal Services:				
1010 Regular Earnings	\$ 341,830	\$ 350,121	\$ 345,722	\$ 382,408
1020 Overtime	31,744	25,000	25,000	35,000
1030 Certification	1,084	1,108	1,092	900
1035 Longevity	4,260	4,648	4,648	4,988
1060 FICA	28,209	28,491	28,085	31,006
1065 Retirement	65,830	66,330	65,717	71,288
1067 Pars - Retirement	12	-	-	-
1080 Insurance - Medical	64,920	83,376	83,376	104,220
1081 Insurance - Life	162	180	171	216
Personal Services Subtotal	538,051	559,254	553,811	630,026
Supplies:				
2001 Office Supplies	90	200	200	200
2002 Postage	161	150	150	150
2004 Gas and Oil	22,830	22,500	22,500	23,000
2005 Minor Tools	327	400	400	400
2007 Chemical	51,202	72,000	67,852	70,000
2009 Medical	145	300	250	300
2015 Other Supplies	26,401	32,300	30,000	32,300
2030 Small Parts	17,725	20,000	20,000	20,000
2050 Safety	61	-	-	-
2090 Machinery/Tools/Equipment	1,109	11,700	11,087	600
2093 Computer Equipment	959	250	250	300
Supplies Subtotal	121,010	159,800	152,689	147,250
Services & Charges:				
3001 Memberships & Subscriptions	1,208	1,313	1,258	1,353
3020 Training/Seminars	240	300	240	600
4002 Machinery/Tools/Equipment	1,995	4,475	3,000	3,800
4006 Heating and A/C Equipment	-	250	250	500
4008 Pumps/Motors	994	16,500	16,500	2,000
4011 Building Maintenance	62	2,000	1,800	2,000
4012 Water Line Maintenance	2,799	6,000	10,000	10,000
4019 Rental of Equipment	644	1,000	2,000	3,500
4020 Motor Pool Lease Fees	52,691	73,310	73,310	100,080
4030 VM: Fleet Maintenance	3,495	3,452	3,452	6,500
4031 Other Vehicle Maintenance	1,159	17,000	17,000	39,000
5007 Other Professional Services	4,260	12,600	12,600	5,700
6001 Uniforms	6,813	6,800	6,800	6,800

Continued

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

001-6049-551

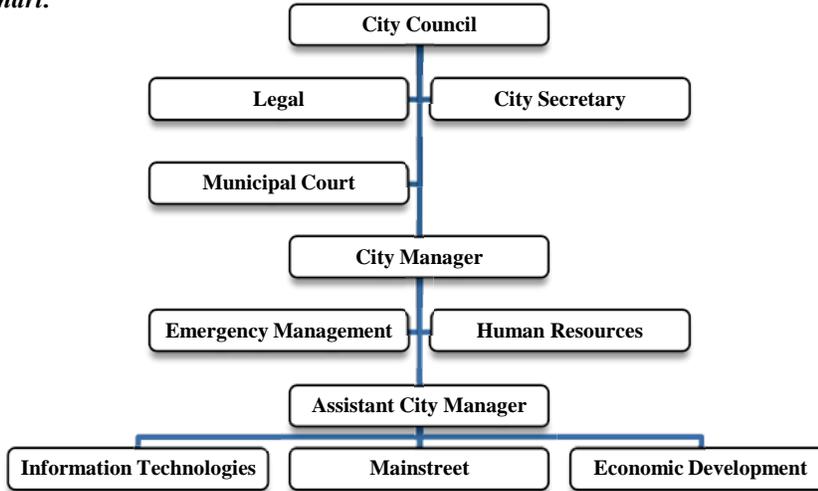
	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
7001 Electrical	16,521	15,000	15,000	15,000
7004 Water	1,550	2,500	2,500	2,500
Services & Charges Subtotal	94,431	162,500	165,710	199,333
Capital Outlay:				
8032 Land Improvements	-	-	-	7,280
Capital Outlay Subtotal	-	-	-	7,280
Division Total	\$ 753,492	\$ 881,554	\$ 872,210	\$ 983,889

Administration Department

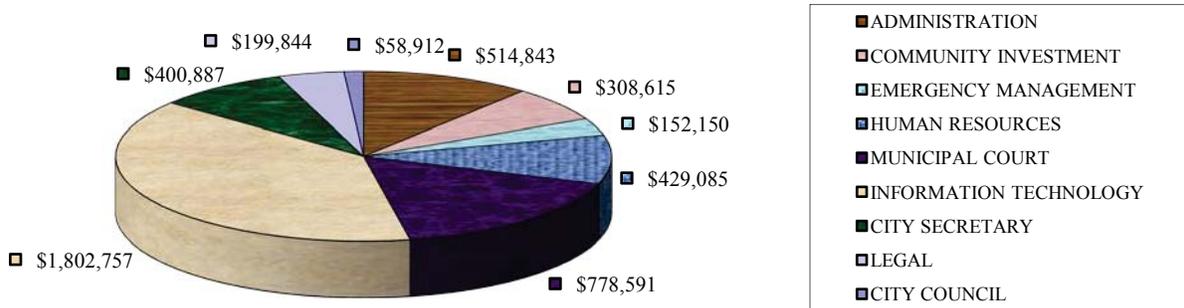
FY 13-14

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.

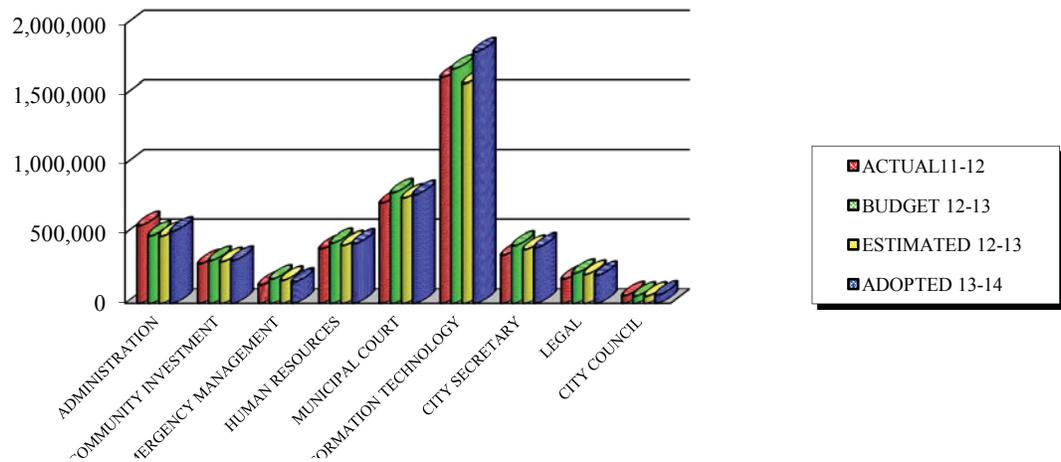
Organizational Chart:



Share of General Fund Budget: 11%



Four Year Comparison by Division:



Administration Department Fiscal Year 2013-14

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Administration	\$ 554,081	\$ 484,510	\$ 482,389	\$ 514,843	6.26%
Emergency Management	284,017	308,414	299,333	308,615	0.07%
Community Investment	131,443	173,204	164,570	152,150	-12.16%
Human Resources	391,879	433,626	395,706	429,085	-1.05%
Municipal Court	717,034	791,873	753,884	778,591	-1.68%
Information Technologies	1,620,538	1,679,332	1,577,041	1,802,757	7.35%
City Secretary	346,610	413,734	386,976	400,887	-3.11%
Legal	174,009	215,844	207,644	199,844	-7.41%
City Council	54,023	50,808	50,731	58,912	15.95%
Department Total	\$ 4,273,634	\$ 4,551,345	\$ 4,318,274	\$ 4,645,684	2.07%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 2,035,118	\$ 2,287,869	\$ 2,263,110	\$ 2,400,081	4.90%
Supplies	256,142	205,412	202,810	156,634	-23.75%
Services & Charges	1,982,374	2,058,064	1,852,354	2,078,969	1.02%
Capital Outlay	-	-	-	10,000	0.00%
Department Total	\$ 4,273,634	\$ 4,551,345	\$ 4,318,274	\$ 4,645,684	2.07%

Administration Department FY 13-14

Administration Division

Goal 1: Provide professional management and leadership that supports the success of the organization

Program Objectives	Program Indicators
Enact policy decisions promulgated by City Council	Conduct weekly meeting with executive staff to review and discuss implementation of council policy directives
Ensure department work plans support the goals of the Strategic Plan and Council priorities	Develop annual goals with the City's Executive Staff that tie to the Strategic Plan
Ensure accountability for meeting goals and objectives set forth in the Strategic Plan	Review annual work plans through the budget process <ul style="list-style-type: none"> ● Provide quarterly status/update reports to the Council ● Pursue development, monitoring, and reporting of performance metrics that gauge progress and efficiency

Goal 2: Provide responsive, efficient, and timely service to the City Council, citizens, and other organizations.

Program Objectives	Program Indicators
Provide timely and professional responses to citizen inquiries and complaints	<ul style="list-style-type: none"> ● Provide multiple avenues for citizens to reach a appropriate city staff ● Respond to each inquiry or complaint within one business day

Goal 3: Cultivate and enhance community communication with citizens, neighborhood groups, businesses, and other organizations.

Program Objectives	Program Indicators
Enhance transparency of government operations by enhancing availability of reports and information on the web for citizens	Review all reports currently produced by staff to determine applicability for posting the city website
Maintain positive working relationships with community group to develop common goals and future strategies that benefit all involved	<ul style="list-style-type: none"> ● Meet with diversified groups to provide opportunities for two-way communication ● Establish partnerships to meet common goals, where appropriate
Develop a Communication/PR program to inform citizens of events and promote the City	<ul style="list-style-type: none"> ● Create and distribute 4 quarterly newsletters city-wide ● Emphasize use of social media as an effective tool to provide real-time, interesting information ● Utilize existing media to maximize accessibility of information to all demographics

Goal 4: Foster a high performance organization through effective employee training programs that provide all employees with the skills necessary to do the job right (OBJ 5)

Program Objectives	Program Indicators
Conduct quality professional development to ensure that all employees are properly trained (OBJ 5c)	<ul style="list-style-type: none"> ● Develop and implement a comprehensive training program for current and future supervisors
	<ul style="list-style-type: none"> ● Establish an Employee Engagement Program that makes La Porte an environment where employees can reach/exceed their potential
Provide customer service training opportunities for every employee each year	<ul style="list-style-type: none"> ● Schedule at least 2 customer service training sessions each year to accommodate as many schedules as possible

Performance Indicators:

	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Percentage of inquiries/complaints received by the City Manager's Office responded to within one business day	N/A	79.8%	83.0%	90.0%
Increase total social media Facebook Likes and Twitter Followers by 10%	Unavailable	Unavailable	2643	2907
Percentage of employees receiving customer service training	N/A	N/A	42.1%	100%

Administration Department
Fiscal Year 2013-14

Administration Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 398,124	\$ 395,065	\$ 393,844	\$ 398,233	0.80%
<i>Supplies</i>	4,181	3,650	4,150	3,650	0.00%
<i>Services & Charges</i>	151,776	85,795	84,395	112,960	31.66%
Division Total	\$ 554,081	\$ 484,510	\$ 482,389	\$ 514,843	6.26%

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 2011-12	Approved 2012-13	Approved 2013-14
City Manager	1.0	1.0	1.0
Assistant City Manager	1.0	1.0	1.0
Office Manager	1.0	-	-
Marketing Specialist	-	-	0.5
Secretary IV	0.5	0.5	0.5
Total	3.5	2.5	3.0

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

001-6060-510

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 287,928	\$ 277,857	\$ 280,261	\$ 289,305
1020 Overtime	45	-	-	-
1035 Longevity	1,096	1,360	426	562
1042 Car Allowance	7,035	11,400	11,400	11,400
1060 FICA	17,252	21,658	21,464	18,838
1065 Retirement	51,076	55,943	53,871	51,781
1080 Insurance - Medical	28,402	26,055	26,055	26,055
1081 Insurance - Life	290	292	367	292
1090 Other Benefits	5,000	500	-	-
Personal Services Subtotal	<u>398,124</u>	<u>395,065</u>	<u>393,844</u>	<u>398,233</u>
Supplies:				
2001 Office Supplies	393	500	500	500
2002 Postage	182	150	150	150
2006 Cleaning Supplies	-	-	500	-
2015 Other Supplies	3,507	3,000	3,000	3,000
2093 Computer Equipment	99	-	-	-
Supplies Subtotal	<u>4,181</u>	<u>3,650</u>	<u>4,150</u>	<u>3,650</u>
Services & Charges:				
3001 Memberships & Subscriptions	5,065	3,520	4,820	4,885
3020 Training/Seminars	16,248	10,600	9,000	10,300
4011 Building Maintenance	183	-	-	-
4060 Computer Lease Fees	2,325	2,325	2,325	525
5004 Consulting	100,613	35,500	35,250	60,000
6002 Printing/Reproduction	50	200	-	-
6005 Advertising	-	650	-	-
6070 Appreciation Program	27,292	33,000	33,000	-
9999 Request for New Position	-	-	-	37,250
Services & Charges Subtotal	<u>151,776</u>	<u>85,795</u>	<u>84,395</u>	<u>112,960</u>
Division Total	\$ 554,081	\$ 484,510	\$ 482,389	\$ 514,843

Emergency Services Department

FY 13-14

Emergency Management

Goal 1: Strengthen the capability for carry out hazard mitigation activities while increasing public awareness and support for hazard mitigation.

Objectives

- In coordination with other departments, identify mitigation projects which allow the City to lessen or eliminate the impacts of various hazards, such as flooding, hurricanes and chemical emergencies
- Participate in the Harris County All-Hazard Mitigation Plan and ensure those sections of the plan which pertain to the City are current and accurate
- Identify opportunities to better protect existing buildings and critical infrastructure from hazards
- Maximize the use of Federal, State and private sector funding for hazard mitigation
- Educate citizens on actions they can take to prevent or reduce the loss of life or property from all hazards

Goal 2: Encourage preparedness for the citizens of La Porte and those who work in our community by providing education on how to best prepare for all hazards.

Objectives

- Develop or obtain public outreach materials on various hazards and distribute to the public
- Participate in community outreach events and provide presentations to various community groups on preparedness activities
- Provide training for citizens, local businesses and City employees on how to become better prepared for all hazards
- Host Community Emergency Response Team (CERT) training and other events for citizens
- Work with the Local Emergency Planning Committee (LEPC) to provide public education on chemical emergencies

Goal 3: Provide for a planning process which ensures adequate plans are in place to meet the needs of the city (OBJ 3(a)(b))

Objectives

- In compliance with State and Federal regulations, identify potential hazards and develop specific plans with address these hazards
- Include internal and external stakeholders in the planning process, including other departments and government agencies, non-profit organizations and the LEPC
- Provide all hazards training for key Emergency Operations Center (EOC) staff
- Test the plans to ensure they are both functional and comprehensive
- Participate in local and regional drills and exercises

Goal 4: Coordinate support for first responders and citizens through the Emergency Operations Center (EOC).

Objectives
<ul style="list-style-type: none"> ● Identify opportunities for interoperability and redundancy of internal and external communications systems Implement new systems, when available ● Provide training for key personnel regarding coordination of emergency response efforts ● Oversee testing of emergency communications systems and address issues as they arise ● Continue to strengthen relationships with key stakeholders and identify available resources to support response efforts

Goal 5: Allow for continuity of government during emergency situations and coordinate recovery efforts

Objectives
<ul style="list-style-type: none"> ● Develop and maintain a Continuity of Operations Plan (COOP) which provides a framework for the City to restore essential functions ● Coordinate all recovery efforts with local, state and federal agency and other organizations ● When available, manage the Federal Public Assistance (PA) Program to maximize reimbursement of funds utilized to support response and recovery efforts

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
Community Outreach Events/Presentations	20	23	25
CERT Members Trained	43	45	75
Publications Mailed to Citizens	4	5	5
Training/Drills/Exercises	17	23	25
% of Successful Communications Tests <i>(alert beacons, sirens, reverse drills w/ industry)</i>	N/A	N/A	100%
Level of Preparedness (State Assessment)	Advanced	Advanced	Advanced

Administration Department
Fiscal Year 2013-14

Emergency Management Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 194,887	\$ 201,767	\$ 201,133	\$ 203,353	0.79%
<i>Supplies</i>	8,238	7,878	7,334	7,397	-6.11%
<i>Services & Charges</i>	80,892	98,769	90,866	97,865	-0.92%
Division Total	\$ 284,017	\$ 308,414	\$ 299,333	\$ 308,615	0.07%

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 2011-12	Approved 2012-13	Approved 2013-14
Emergency Management Coordinator	1	1	1
Asst. Emergency Management Coordinator	-	-	1
Emergency Management Specialist	1	1	-
Total	2	2	2

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

001-6054-510

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 142,374	\$ 143,124	\$ 142,876	\$ 144,585
1035 Longevity	544	640	640	736
1060 FICA	10,707	10,782	10,888	11,127
1065 Retirement	24,888	25,233	25,491	25,667
1080 Insurance - Medical	16,230	20,844	20,844	20,844
1081 Insurance - Life	144	144	144	144
1090 Other Benefits	-	1,000	250	250
Personal Services Subtotal	194,887	201,767	201,133	203,353
Supplies:				
2001 Office Supplies	738	500	450	500
2002 Postage	24	-	35	-
2004 Gas and Oil	3,359	3,778	3,178	3,297
2015 Other Supplies	1,976	2,000	2,000	2,000
2018 Computer Supplies	197	100	100	100
2090 Machinery/Tools/Equipment	1,018	1,000	1,000	1,000
2093 Computer Equipment	926	500	571	500
Supplies Subtotal	8,238	7,878	7,334	7,397
Services & Charges:				
3001 Memberships & Subscriptions	1,144	950	950	950
3020 Training/Seminars	6,755	7,500	7,500	7,500
3024 Tuition Reimbursement	-	1,500	1,350	3,500
4003 Radios/Base Stations	425	500	500	500
4011 Building	712	150	150	150
4020 Motor Pool: Lease Fees	2,178	2,400	2,400	2,700
4030 Vehicle Maint: Fleet Maint.	2,706	3,141	3,141	4,323
4055 Computer Software	15,387	15,000	16,800	15,200
4060 Computer Lease Fees	3,868	3,868	3,868	350
4070 Emergency Management	11,831	29,560	20,000	20,000
5007 Other Professional Services	29,607	29,500	29,007	29,500
6002 Printing and Reproduction	3,748	2,500	2,500	2,500
7001 Electrical	2,341	2,000	2,500	2,500
7002 Natural Gas	190	200	200	200
9998 Request for Upgrade	-	-	-	7,992
Services & Charges Subtotal	80,892	98,769	90,866	97,865
Division Total	\$ 284,017	\$ 308,414	\$ 299,333	\$ 308,615

Administration Department
Fiscal Year 2013-14

Community Investment

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 45,834	\$ 44,000	\$ 44,050	\$ 27,650	-37.16%
<i>Services & Charges</i>	85,609	129,204	120,520	124,500	-3.64%
Division Total	\$ 131,443	\$ 173,204	\$ 164,570	\$ 152,150	-12.16%

Scope of Services Summary

Community Investment 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

001-6061-565

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies:				
2002 Postage	\$ 18,467	\$ 14,000	\$ 16,600	\$ 200
2075 Community Development	7,367	10,000	7,450	7,450
2077 Fireworks	20,000	20,000	20,000	20,000
Supplies Subtotal	<u>45,834</u>	<u>44,000</u>	<u>44,050</u>	<u>27,650</u>
Services & Charges:				
5007 Other Professional Services	22,981	23,400	23,400	20,000
6002 Printing and Reproduction	34,215	56,804	56,120	56,000
6005 Advertising	-	-	-	9,000
9997 Special Programs	28,413	49,000	41,000	39,500
Services & Charges Subtotal	<u>85,609</u>	<u>129,204</u>	<u>120,520</u>	<u>124,500</u>
Division Total	\$ 131,443	\$ 173,204	\$ 164,570	\$ 152,150

Administration Department FY 13-14

Human Resources Division

Goals:

- Provide training for first line, middle managers and upper level management (OBJ 5c)
- Improve employee relations
- Improve employment process

Objectives:

- Provide tools to supervisors to help them do their job better (OBJ 5c)
- 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 2010-11	Estimated 2011-12	Proposed 2012-13
Total Turnover Rate (excluding retirements)			
Number of days to process new hires			

Administration Department
Fiscal Year 2013-14

Human Resources Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 242,181	\$ 264,349	\$ 246,330	\$ 261,723	-0.99%
<i>Supplies</i>	5,909	2,700	2,371	2,250	-16.67%
<i>Services & Charges</i>	143,789	166,577	147,005	165,112	-0.88%
Division Total	\$ 391,879	\$ 433,626	\$ 395,706	\$ 429,085	-1.05%

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 2011-12	Approved 2012-13	Approved 2013-14
Human Resources Manager	0.75	1.00	1.00
Benefits Specialist	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00
Summer Youth Workers (Seasonal)	6.00	-	-
Total	8.75	3.00	3.00

City of La Porte, Texas
Human Resources
Detail of Expenditures

001-6062-515

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 124,995	\$ 152,398	\$ 139,181	\$ 151,598
1020 Overtime	3,351	3,000	3,000	3,000
1030 Certification	866	900	900	900
1035 Longevity	1,238	1,126	1,080	1,176
1060 FICA	9,566	11,763	10,563	11,573
1065 Retirement	22,711	27,731	25,176	26,795
1075 Unemployment Compensation	56,758	35,000	35,000	35,000
1080 Insurance - Medical	22,316	31,266	31,266	31,266
1081 Insurance - Life	130	165	164	165
1090 Other Benefits	250	1,000	-	250
Personal Services Subtotal	<u>242,181</u>	<u>264,349</u>	<u>246,330</u>	<u>261,723</u>
Supplies:				
2001 Office Supplies	2,461	1,800	1,500	1,500
2002 Postage	449	500	500	500
2015 Other Supplies	1,773	400	371	250
2091 Office Furniture/Equipment	920	-	-	-
2093 Computer Equipment	306	-	-	-
Supplies Subtotal	<u>5,909</u>	<u>2,700</u>	<u>2,371</u>	<u>2,250</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,584	1,000	1,000	1,000
3020 Training/Seminars	3,281	4,500	4,500	5,000
3022 Employee Training	3,219	6,500	-	3,000
3024 Tuition Reimbursement	-	2,700	2,700	2,500
4055 Computer Software	50,655	50,000	50,045	35,000
4060 Computer Lease Fees	1,615	1,615	1,615	700
5004 Consulting	300	20,500	12,057	-
5005 Personnel Services	-	4,000	-	-
5006 Fiscal Services	3,600	3,600	3,600	3,600
5007 Other Professional Services	17,132	17,912	17,912	16,912
5008 Medical Services	44,191	30,000	30,000	35,000
5018 Civil Service	6,525	7,000	6,016	7,000
6002 Printing/Reproduction	1,924	2,000	2,310	2,000
6070 Appreciation Program0	-	-	-	32,000
6071 Service Awards	9,763	15,250	15,250	18,900
6073 Wellness Program	-	-	-	2,500
Services & Charges Subtotal	<u>143,789</u>	<u>166,577</u>	<u>147,005</u>	<u>165,112</u>
Division Total	\$ 391,879	\$ 433,626	\$ 395,706	\$ 429,085

Administration Department

FY 13-14

Municipal Court Division

Goals:

- To be the most efficient, professional and impartial Municipal Court in 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
- To maintain the Court's progressive use of innovative technology to ensure excellent case flow management

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Total Cases filed	13225		
Total dispositions	14204		

Administration Department
Fiscal Year 2013-14

Municipal Court Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 467,802	\$ 635,048	\$ 601,936	\$ 622,052	-2.05%
<i>Supplies</i>	18,306	18,250	18,050	19,750	8.22%
<i>Services & Charges</i>	230,926	138,575	133,898	136,789	-1.29%
Division Total	\$ 717,034	\$ 791,873	\$ 753,884	\$ 778,591	-1.68%

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 2011-12	Approved 2012-13	Approved 2013-14
Presiding Judge	-	1	1
Court Administrator	1	1	1
Senior Deputy Court Clerk	1	1	1
Deputy Court Clerk	6	6	6
Deputy Court Clerk (P/T)	1	1	1
Total	9	10	10

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

001-6064-512

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 312,818	\$ 417,034	\$ 392,098	\$ 408,586
1020 Overtime	6,600	4,500	4,500	4,500
1030 Certification	3,807	3,807	3,799	3,600
1035 Longevity	1,884	2,268	2,340	2,364
1042 Car Allowance	213	5,100	5,100	5,100
1060 FICA	22,994	30,871	29,995	30,626
1065 Retirement	54,224	74,486	69,127	72,049
1067 Pars - Retirement	180	110	142	105
1080 Insurance - Medical	64,920	94,510	94,510	94,510
1081 Insurance - Life	162	362	325	362
1090 Other Benefits	-	2,000	-	250
Personal Services Subtotal	467,802	635,048	601,936	622,052
Supplies:				
2001 Office Supplies	4,783	4,000	4,000	4,000
2002 Postage	7,485	8,000	8,000	8,000
2006 Cleaning	-	200	-	-
2008 Educational	176	300	300	300
2015 Other Supplies	3,135	3,250	3,250	4,950
2018 Computer Supplies	2,405	2,500	2,500	2,500
2093 Computer Equipment	322	-	-	-
Supplies Subtotal	18,306	18,250	18,050	19,750
Services & Charges:				
3001 Memberships & Subscriptions	729	700	600	500
3020 Training/Seminars	3,220	-	144	1,000
4006 Heating and A/C Equipment	9,788	9,500	12,056	12,345
4011 Building Maintenance	2,841	2,000	3,225	5,000
4055 Computer Software	20,276	33,144	33,144	33,144
4060 Computer Lease Fees	5,681	5,681	5,681	2,800
5004 Consulting	-	-	-	2,000
5005 Personnel Services	8,825	-	-	-
5007 Other Professional Services	1,662	3,500	3,048	3,500
5009 Judicial Services	115,443	15,000	10,000	10,000
6002 Printing/Reproduction	9,512	8,000	8,000	8,000
6005 Advertising	84	-	-	-
6008 Jury Fees/Court Costs	(117)	750	1,500	2,000
6010 Janitorial Services	7,522	14,000	10,000	10,000
7001 Electrical	41,982	42,000	42,000	42,000
7002 Natural Gas	275	300	300	300
7004 Water	3,203	4,000	4,200	4,200
Services & Charges Subtotal	230,926	138,575	133,898	136,789
Division Total	\$ 717,034	\$ 791,873	\$ 753,884	\$ 778,591

Technology Fund FY 13-14

Information Technologies Division

Goal 1: Provide guidance and solutions to internal customers seeking the best processes to serve the community.

Objectives
<ul style="list-style-type: none"> ● Identify areas where technology and automation can streamline city business process (OBJ 7c) ● Seek and acquire new technology to monitor and maintain infrastructure ● Reduce resources required to manage network infrastructure ● Reduce energy consumption of technological equipment ● Review and implement existing and emerging disaster recovery technologies and equipment ● Enhance network activity

Goal 2: Increase performance and utilization of technology resources by all City staff. (OBJ 5c)

Objectives
<ul style="list-style-type: none"> ● Avoid obsolescence and provide additional functionality by keeping application systems current with respect to version upgrades and application modules ● Deploy additional applications as necessary to provide added functionality in order to satisfy business needs ● Provide training for IT staff or existing hardware and software in order to more efficiently utilize IT resources ● Provide access to training resources for City staff to improve efficiency in use of technology and equipment in order to streamline the workflow process

Goal 3: Streamline IT processes, policies and procedures

Objectives
<ul style="list-style-type: none"> ● Identify areas where structure and processes are inefficient ● Improve current documentation process for work orders ● Develop a system of policies and procedures for the department to adhere to ● Develop and implement a Service Level Agreement to establish the common understanding of services, priorities and responsibilities

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
Average Response time for Urgent priority work order (target 2 hours)	Unavailable		

Administration Department
Fiscal Year 2013-14

Information Technologies

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 387,535	\$ 405,149	\$ 437,450	\$ 509,855	25.84%
<i>Supplies</i>	156,117	113,934	112,676	82,387	-27.69%
<i>Services & Charges</i>	1,076,886	1,160,249	1,026,915	1,200,515	3.47%
<i>Capital Outlay</i>	-	-	-	10,000	-
Division Total	<u>\$ 1,620,538</u>	<u>\$ 1,679,332</u>	<u>\$ 1,577,041</u>	<u>\$ 1,802,757</u>	7.35%

Scope of Services Summary

The Information Technologies 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 Sungard / Navaline System or the decentralized personal computers that are active in a number of divisions. The IT Division is also responsible for providing document imaging facilities for the City.

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
Network Administrator	1	1	1
Sr. System Administrator	1	1	2
Computer Support Specialist III	1	2	2
Computer Support Specialist I	1	1	1
Computer Support Specialist	1	-	-
Total	<u>5</u>	<u>5</u>	<u>6</u>

City of La Porte, Texas
Information Technologies
Detail of Expenditures

001-6066-519

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 262,823	\$ 271,035	\$ 294,881	\$ 342,913
1020 Overtime	11,272	7,500	7,500	8,500
1030 Certification	2,100	2,100	3,990	6,568
1035 Longevity	1,428	1,620	1,620	1,952
1060 FICA	20,838	21,200	23,181	26,549
1065 Retirement	48,391	49,476	54,060	60,733
1080 Insurance - Medical	40,575	52,110	52,110	62,532
1081 Insurance - Life	108	108	108	108
Personal Services Subtotal	387,535	405,149	437,450	509,855
Supplies:				
2001 Office Supplies	362	350	250	350
2002 Postage	55	-	-	-
2004 Gas and Oil	1,068	834	909	1,037
2015 Other Supplies	781	750	1,517	1,000
2093 Computer Equipment	153,851	112,000	110,000	80,000
Supplies Subtotal	156,117	113,934	112,676	82,387
Services & Charges:				
3001 Memberships & Subscriptions	2,564	2,800	3,316	4,830
3020 Training/Seminars	11,309	13,000	10,000	13,000
3022 Employee Training	5,150	-	-	-
3024 Tuition Reimbursement	-	-	800	-
4001 Office Equipment	112,482	120,000	95,000	100,000
4020 Motor Pool: Lease Fees	-	-	-	5,000
4022 Rental of Building	20,789	21,600	21,600	21,600
4030 VM: Fleet Maintenance	620	2,547	2,547	5,455
4050 Computer - Hardware	197,055	198,500	198,500	203,900
4055 Computer - Software	323,543	307,350	307,000	361,500
4060 Computer Lease Fees	24,152	24,152	24,152	5,250
5004 Consulting	36,092	40,000	35,000	35,000
5007 Other Professional Services	33,885	126,000	25,000	135,000
7003 Telephone	309,245	304,300	304,000	309,980
Services & Charges Subtotal	1,076,886	1,160,249	1,026,915	1,200,515
Capital Outlay:				
8023 Computer Equipment	-	-	-	10,000
Capital Outlay Subtotal	-	-	-	10,000
Division Total	\$ 1,620,538	\$ 1,679,332	\$ 1,577,041	\$ 1,802,757

**City Secretary Department
FY 13-14**

City Secretary Division

Goals:

- Meeting minutes prepared within 5 working days following the meeting
- Actions of Council indexed within 5 working days of action
- Prepare Council meeting preliminary agendas by 8 working days prior to meeting
- Complete Council meeting packets 8 working days prior to meeting
- Process, index, and file records received within 10 working days from date of requests
- Respond to requests for records and /or information within 10 working days
- Issue alcohol licenses and solicitor permits within 3 working days
- Collect payments for all liquor license renewals within 30 days
- Respond to Council requests within 8 hours

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Agendas prepared	47	55	50
Record requests processed	243	300	300
% Alcohol licenses issued within 3 days	45	45	47
% Solicitor permits & registrations issued within 3 days	20	23	22
Pages imaged to Laserfische	8,991	8,000	8,500

Administration Department Fiscal Year 2013-14

City Secretary Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
Personal Services	\$ 313,545	\$ 342,395	\$ 332,938	\$ 345,267	0.84%
Supplies	4,690	11,271	11,450	11,450	1.59%
Services & Charges	28,375	60,068	42,588	44,170	-26.47%
Division Total	\$ 346,610	\$ 413,734	\$ 386,976	\$ 400,887	-3.11%

Scope of Services Summary

The City Secretary is an officer of the City, appointed by, and under the direction of, the Mayor and Council. The City Secretary's Office is responsible for the preparation and dissemination of City Council meetings, agendas and packets. The City Secretary attends every meeting of the City Council and keeps accurate minutes of the proceedings, engrossing and enrolling all laws, ordinances and resolutions of the City Council. Regarding Council Services, the City Secretary handles all Council meeting preparations, Council correspondence, travel, expenditures, and calendars. This office serves as the liaison between the Mayor and Councilmembers and the public. The City Secretary is the Records Custodian/Records Management Officer. The Office of the City Secretary is the administrative agency responsible for the care and maintenance of all City of La Porte records. This office houses all legal transactions, City Council minutes, agendas, deeds, ordinances, resolutions, contracts, and a vast array of other historical and regulatory information. The City Secretary is designated as the City's Records Management Officer by both state law and City ordinance. She is responsible for developing and administering records retention and destruction policies, monitoring the records storage centers, overseeing the control of electronically stored records, and upgrading technology to provide for efficient and economic storage of records. In addition to these duties, the City Secretary's Office responds to hundreds of requests for City records filed each year under the Texas Public Information Act. The City Secretary serves as the Chief Election Official for the City of La Porte, La Porte ISD, and San Jacinto College in La Porte, and is responsible for the administration of all City elections. The City Secretary is responsible for the preparation and publication of all official notices and orders, preparation for election officials and polling places, and the receipt and filing of all candidate forms and reports. The City Secretary provides staff support and guidance during Charter review processes, and is responsible for submissions to the U.S. Department of Justice for pre-clearance of elections issues under the Federal Voting Rights Act. The City Secretary's Office coordinates the recruitment, application and appointment process for City Council appointed boards, commissions and committees. This office publishes a directory of appointed officials and volunteers serving on various panels and committees. The City Secretary's Office is responsible for the issuance of certain permits and licenses for various operations within the City of La Porte. In addition to the duties listed above, the City Secretary serves as custodian of the City corporate seal and attests the Mayor's signature on all official documents; records and files deeds and easements; coordinates the codification of City ordinances into the City Code of Ordinances; publishes all legal ads and notices for the City; posts all legal notices and agendas; develops and oversees the City Secretary Department Budget and City Council Budget; and serves on the City's Executive Management Team. As in many other cities, the City Secretary's Office serves as a resource for citizens and a link between citizens and the organization.

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary IV	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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 223,191	\$ 238,647	\$ 229,979	\$ 240,000
1020 Overtime	595	2,000	3,000	4,000
1035 Longevity	1,300	1,424	1,424	1,616
1060 FICA	16,519	16,940	16,606	17,398
1065 Retirement	39,192	40,408	39,703	39,777
1080 Insurance - Medical	32,460	41,688	41,688	41,688
1081 Insurance - Life	288	288	288	288
1090 Other Benefits	-	1,000	250	500
Personal Services Subtotal	<u>313,545</u>	<u>342,395</u>	<u>332,938</u>	<u>345,267</u>
Supplies:				
2001 Office Supplies	630	800	500	500
2002 Postage	173	350	200	350
2015 Other Supplies	3,554	9,771	10,400	10,000
2090 Machinery/Tools/Equipment	-	-	-	250
2093 Computer Equipment	333	350	350	350
Supplies Subtotal	<u>4,690</u>	<u>11,271</u>	<u>11,450</u>	<u>11,450</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,639	1,342	1,362	1,082
3020 Training/Seminars	5,506	7,700	7,700	9,000
4055 Computer Software	-	-	-	3,888
4060 Computer Lease Fees	6,026	6,026	6,026	700
5007 Other Professional Services	1,163	1,500	1,500	1,500
6002 Printing/Reproduction	2,908	13,500	6,000	6,000
6003 Legal Notices	10,528	15,000	10,000	12,000
6004 Elections	138	15,000	10,000	10,000
7005 Misc Utilities	467	-	-	-
Services & Charges Subtotal	<u>28,375</u>	<u>60,068</u>	<u>42,588</u>	<u>44,170</u>
Division Total	\$ 346,610	\$ 413,734	\$ 386,976	\$ 400,887

Administration Department

FY 13-14

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 2013-14

Legal Division

Expenditure Summary

	<i>Actual</i> <i>2011-12</i>	<i>Budget</i> <i>2012-13</i>	<i>Estimated</i> <i>2012-13</i>	<i>Adopted</i> <i>2013-14</i>	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 8,115	\$ 20,844	\$ 20,844	\$ 20,844	0.00%
<i>Services & Charges</i>	165,894	195,000	186,800	179,000	-8.21%
Division Total	\$ 174,009	\$ 215,844	\$ 207,644	\$ 199,844	-7.41%

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1045 Medical Insurance Allowance	\$ -	\$ 10,422	\$ 10,422	\$ -
1080 Insurance - Medical	8,115	10,422	10,422	20,844
Personal Services Subtotal	<u>8,115</u>	<u>20,844</u>	<u>20,844</u>	<u>20,844</u>
Services & Charges:				
3001 Memberships & Subscriptions	75	200	-	-
3020 Training/Seminars	1,048	800	800	1,500
4060 Computer Lease Fees	265	-	-	-
5003 Legal	81,029	100,000	100,000	100,000
5004 Consulting	43,057	40,000	45,000	30,000
5007 Other Professional Services	1,093	5,000	-	2,500
5010 City Prosecutor	39,327	49,000	41,000	45,000
Services & Charges Subtotal	<u>165,894</u>	<u>195,000</u>	<u>186,800</u>	<u>179,000</u>
Division Total	\$ 174,009	\$ 215,844	\$ 207,644	\$ 199,844

Administration Department

FY 13-14

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

Administration Department
Fiscal Year 2013-14

City Council Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 22,929	\$ 23,252	\$ 28,635	\$ 38,754	66.67%
<i>Supplies</i>	12,867	3,729	2,729	2,100	-43.68%
<i>Services & Charges</i>	18,227	23,827	19,367	18,058	-24.21%
Division Total	\$ 54,023	\$ 50,808	\$ 50,731	\$ 58,912	15.95%

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 Secretary, 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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 12,000	\$ 12,000	\$ 17,000	\$ 24,000
1042 Car Allowance	9,300	9,600	9,600	12,000
1060 FICA	1,629	1,652	2,035	2,754
Personal Services Subtotal	<u>22,929</u>	<u>23,252</u>	<u>28,635</u>	<u>38,754</u>
Supplies:				
2001 Office Supplies	1,591	2,500	1,500	1,500
2002 Postage	8	-	-	-
2015 Other Supplies	8,779	-	-	-
2018 Computer Supplies	20	100	100	100
2091 Office Furniture/Equipment	2,449	-	-	-
2093 Computer Equipment	20	1,129	1,129	500
Supplies Subtotal	<u>12,867</u>	<u>3,729</u>	<u>2,729</u>	<u>2,100</u>
Services & Charges:				
3001 Memberships & Subscriptions	9,318	6,031	6,483	6,483
3020 Training/Seminars	1,677	8,000	5,000	6,000
4011 Building	-	3,358	2,946	-
4060 Computer Lease Fees	2,938	2,938	2,938	1,575
5007 Personnel Services	2,364	1,500	-	-
6041 Special Events	1,930	2,000	2,000	4,000
Services & Charges Subtotal	<u>18,227</u>	<u>23,827</u>	<u>19,367</u>	<u>18,058</u>
Division Total	\$ 54,023	\$ 50,808	\$ 50,731	\$ 58,912

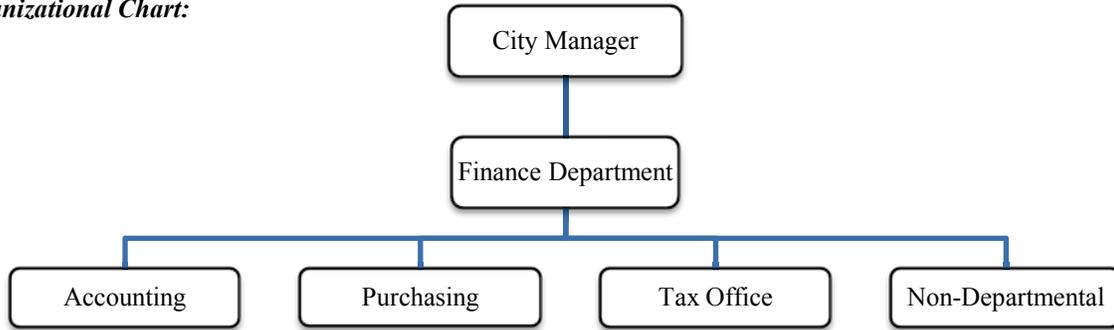


Finance Department

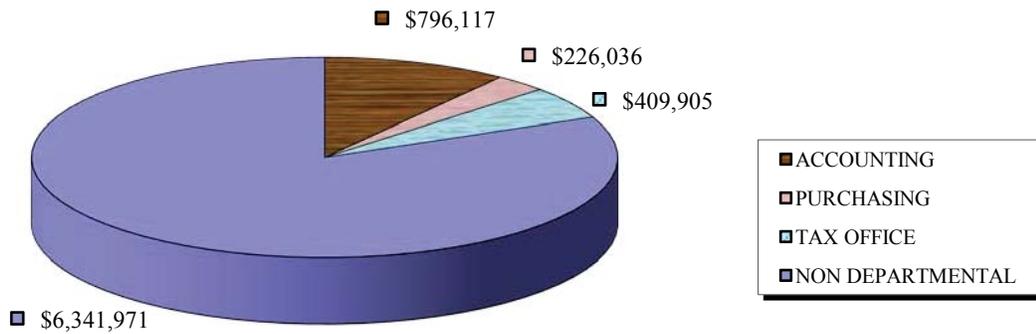
FY 13-14

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.

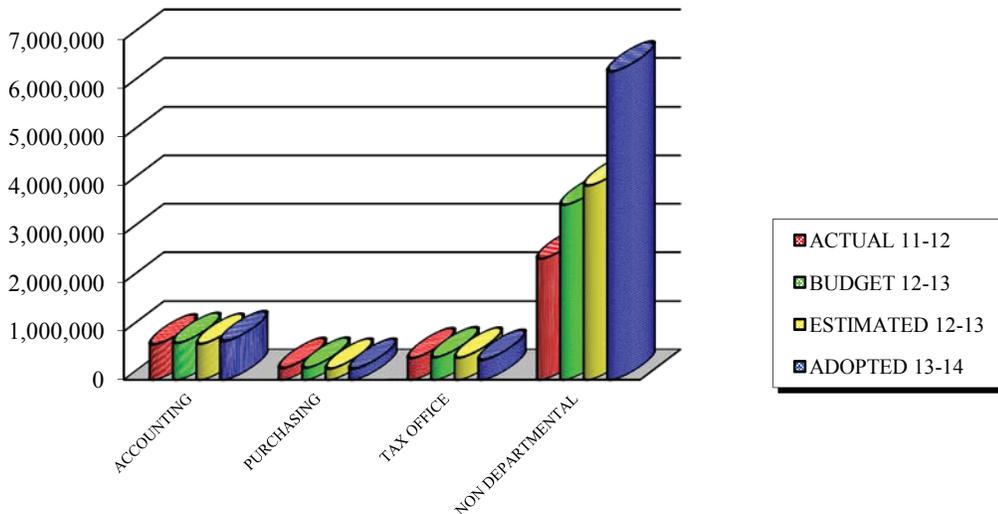
Organizational Chart:



Share of General Fund Budget: 3% (Excluding Non-Departmental)



Four Year Comparison by Division:



Finance Department Fiscal Year 2013-14

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Accounting	\$ 728,683	\$ 760,095	\$ 741,159	\$ 796,117	4.74%
Purchasing	241,879	247,304	226,974	226,036	-8.60%
Tax Office	445,882	465,517	453,784	409,905	-11.95%
Non Departmental	2,490,238	3,601,613	3,997,605	6,341,971	76.09%
Department Total	\$ 3,906,682	\$ 5,074,529	\$ 5,419,522	\$ 7,774,029	53.20%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 1,744,299	\$ 1,974,445	\$ 2,006,944	\$ 2,021,487	2.38%
Supplies	28,743	29,278	24,252	32,700	11.69%
Services & Charges	2,133,640	3,070,806	3,388,326	5,719,842	86.27%
Department Total	\$ 3,906,682	\$ 5,074,529	\$ 5,419,522	\$ 7,774,029	53.20%

Finance Department FY 13-14

Accounting Division

Goals:

- To accurately process and balance all financial transactions in a timely manner
- To provide financial information to users in the form, frequency and timeliness needed for management decisions
- To Attain the Government Finance Officer's Association (GFOA) Award for Financial Reporting and the Distinguished Budget Award & Certification of Investment Policy
- To provide increased revenue through interest earnings and reduced costs through more efficient operations

Objectives:

- Process paychecks within 3 days with zero errors
- To complete 9/30/13 Financial Report by January 2014 and secure the GFOA Award for Financial Reporting
- Print monthly reports by the tenth working day following the end of the month
- 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
- Complete all miscellaneous billings by the 15th working day of the month

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
% of Payroll Checks Processed with Zero Errors	99%	99%	100%
% of Monthly Reports Printed by the 10th Working Day	100%	100%	100%
Average Interest Rate Earned vs. Short Term Rate (%)	0.14	0.08	0.15
% of Accounts Billed by 5th	100%	100%	100%
Certificate of Achievement	Yes	Yes	Yes
Budget Award	Yes	Yes	Yes

Finance Department
Fiscal Year 2013-14

Accounting Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 624,314	\$ 648,057	\$ 644,095	\$ 693,121	6.95%
<i>Supplies</i>	12,451	10,500	8,450	14,050	33.81%
<i>Services & Charges</i>	91,918	101,538	88,614	88,946	-12.40%
Division Total	\$ 728,683	\$ 760,095	\$ 741,159	\$ 796,117	4.74%

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 2011-12	Approved 2012-13	Approved 2013-14
Director of Finance	0.5	0.5	0.5
Controller	1.0	1.0	1.0
Treasurer	0.5	0.5	0.5
Accounting Coordinator	1.0	1.0	1.0
Accountant	1.0	1.0	1.5
Senior Financial Services Technician	1.0	1.0	1.0
Financial Services Technician	3.0	3.0	3.0
Total	8.0	8.0	8.5

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

001-6141-515

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 442,338	\$ 442,676	\$ 440,322	\$ 475,599
1020 Overtime	1,653	3,000	2,000	2,000
1030 Certification	35	900	-	-
1035 Longevity	4,358	5,332	4,718	5,372
1042 Car Allowance	-	-	2,019	2,550
1060 FICA	32,490	32,759	32,565	35,601
1065 Retirement	78,077	78,573	78,676	82,971
1080 Insurance - Medical	64,920	83,376	83,376	88,587
1081 Insurance - Life	443	441	419	441
1090 Other Benefits	-	1,000	-	-
Personal Services Subtotal	<u>624,314</u>	<u>648,057</u>	<u>644,095</u>	<u>693,121</u>
Supplies:				
2001 Office Supplies	4,497	3,000	2,800	2,800
2002 Postage	3,459	3,800	3,000	3,000
2008 Educational	1,167	1,500	700	1,200
2015 Other Supplies	1,483	900	750	750
2018 Computer Supplies	857	800	700	800
2091 Office Furniture/Equipment	385	-	-	3,000
2093 Computer Equipment	603	500	500	2,500
Supplies Subtotal	<u>12,451</u>	<u>10,500</u>	<u>8,450</u>	<u>14,050</u>
Services & Charges:				
3001 Memberships & Subscriptions	3,440	2,480	3,360	2,621
3020 Training/Seminars	6,729	9,000	4,824	8,000
3024 Tuition Reimbursement	-	2,400	-	1,200
4055 Computer Software	83	-	-	-
4060 Computer Lease Fees	4,358	4,358	4,358	1,925
5001 Audit	67,370	75,000	68,605	63,700
5007 Other Professional Services	7,595	6,700	6,895	10,500
6002 Printing/Reproduction	2,343	1,600	572	1,000
Services & Charges Subtotal	<u>91,918</u>	<u>101,538</u>	<u>88,614</u>	<u>88,946</u>
Division Total	\$ 728,683	\$ 760,095	\$ 741,159	\$ 796,117

Finance Department FY 13-14

Purchasing Division

Goals:

- To process procurement card transactions in a timely manner
- To increase the participation of local vendors
- To increase the number of vendor responses to formal bids and proposals

Objectives:

- Complete p-card processing with 30 days of the receipt of the bill
- Increase responses of local vendors by 5%
- Increase bid publications through all local media (website, paper)

Finance Department
Fiscal Year 2013-14

Purchasing Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 228,457	\$ 219,844	\$ 209,097	\$ 219,266	-0.26%
<i>Supplies</i>	2,718	2,878	1,202	1,450	-49.62%
<i>Services & Charges</i>	10,704	24,582	16,675	5,320	-78.36%
Division Total	\$ 241,879	\$ 247,304	\$ 226,974	\$ 226,036	-8.60%

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 2011-12	Approved 2012-13	Approved 2013-14
Purchasing Manager	1	1	1
Warehouse Coordinator	1	1	1
Buyer	1	1	1
Clerk (P/T)	1	-	-
Total	4	3	3

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

001-6065-515

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 161,577	\$ 145,839	\$ 139,858	\$ 149,785
1020 Overtime	1,611	1,000	487	-
1030 Certification	392	-	-	450
1035 Longevity	1,692	1,788	1,968	92
1060 FICA	11,364	11,698	10,699	11,292
1065 Retirement	27,193	28,091	24,657	25,969
1067 Pars Retirement	121	-	-	-
1080 Insurance - Medical	24,345	31,266	31,266	31,266
1081 Insurance - Life	162	162	162	162
1090 Other Benefits	-	-	-	250
Personal Services Subtotal	<u>228,457</u>	<u>219,844</u>	<u>209,097</u>	<u>219,266</u>
Supplies:				
2001 Office Supplies	1,227	725	403	725
2002 Postage	3	-	32	-
2004 Gas and Oil	986	1,358	177	-
2008 Educational	53	270	185	200
2015 Other Supplies	252	300	180	300
2093 Computer Equipment	197	225	225	225
Supplies Subtotal	<u>2,718</u>	<u>2,878</u>	<u>1,202</u>	<u>1,450</u>
Services & Charges:				
3001 Memberships & Subscriptions	565	530	380	620
3020 Training/Seminars	1,540	4,993	1,500	4,000
4020 Motor Pool Lease Fees	-	2,160	1,440	-
4030 VM: Fleet Maintenance	1,804	2,377	1,585	-
4055 Computer Software	167	-	-	-
4060 Computer Lease Fees	1,726	1,726	1,726	700
5005 Personnel Services	-	12,500	10,000	-
6001 Uniforms	261	296	-	-
6020 Expired Inventory	4,641	-	44	-
Services & Charges Subtotal	<u>10,704</u>	<u>24,582</u>	<u>16,675</u>	<u>5,320</u>
Division Total	\$ 241,879	\$ 247,304	\$ 226,974	\$ 226,036

Finance Department FY 13-14

Tax Division

Goals:

- To effectively administer the City's tax collection operations through accurate and timely billing and responsiveness to customer's needs
- Continue to seek ways to raise the level of customer services provided by this office through continuous training (OBJ 5c)
- Pursue e-government solutions to improve efficiency and to allow for better accessibility to information by customers

Objectives:

- To accurately and timely bill and collect tax account
- To reduce the value of delinquent taxes by 15%
- To maintain a collections rate 98.5% of taxable roll
- To reconcile and balance all escrow liability accounts to the general ledger and tax roll no less than quarterly
- To prepare tax reports by 3rd business day after the end of the month
- To increase the percentage of staff holding RTC certification to over 50% (OBJ 5c)

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Collection ratio	98.6%	98.6%	98.5%
Percent of reports completed on time	100%	100%	100%
Percent of reconciliations prepared quarterly or less	100%	100%	100%
Tax Accounts Billed	35,068	37,745	39,905
Supplemental Rolls Processed	61	124	124
Correction Rolls Processed	94	196	240
Name Change Rolls	96	96	96
Percent of online transactions	4%	4%	5%
Percent of staff with RTA/RTC certification	0.25%	0.25%	0.50%

Finance Department
Fiscal Year 2013-14

Tax Office Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 247,970	\$ 257,081	\$ 254,470	\$ 201,863	-21.48%
<i>Supplies</i>	9,163	10,800	9,600	12,200	12.96%
<i>Services & Charges</i>	188,749	197,636	189,714	195,842	-0.91%
Division Total	\$ 445,882	\$ 465,517	\$ 453,784	\$ 409,905	-11.95%

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 2011-12	Approved 2012-13	Approved 2013-14
Revenue Collections Manager	-	-	0.5
Tax Manager	1.0	1.0	-
Deputy Tax Collector	1.0	1.0	1.0
Tax Service Clerk	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Total	4.0	4.0	3.5

City of La Porte, Texas
Tax Office
Detail of Expenditures

001-6145-515

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 170,806	\$ 170,568	\$ 168,386	\$ 131,295
1020 Overtime	24	100	100	100
1035 Longevity	1,696	1,888	1,888	1,644
1060 FICA	12,862	12,892	12,573	9,786
1065 Retirement	30,032	29,855	29,745	22,471
1080 Insurance - Medical	32,460	41,688	41,688	36,477
1081 Insurance - Life	90	90	90	90
Personal Services Subtotal	<u>247,970</u>	<u>257,081</u>	<u>254,470</u>	<u>201,863</u>
Supplies:				
2001 Office Supplies	650	1,000	850	1,000
2002 Postage	7,461	9,000	7,600	8,500
2015 Other Supplies	371	300	300	500
2018 Computer Supplies	450	250	450	450
2091 Office Furniture/Equipment	-	-	200	1,500
2093 Computer Equipment	231	250	200	250
Supplies Subtotal	<u>9,163</u>	<u>10,800</u>	<u>9,600</u>	<u>12,200</u>
Services & Charges:				
3001 Memberships & Subscriptions	435	490	430	430
3020 Training/Seminars	4,232	4,000	3,860	5,790
4055 Computer Software	298	350	298	325
4060 Computer Lease Fees	1,768	1,768	1,768	875
5007 Other Professional Services	178,548	184,678	179,908	181,800
5012 Property Resale Maint	291	250	250	250
6002 Printing/Reproduction	3,177	4,000	3,200	4,000
6005 Advertising	-	2,100	-	-
9998 Request for Upgrade	-	-	-	2,372
Services & Charges Subtotal	<u>188,749</u>	<u>197,636</u>	<u>189,714</u>	<u>195,842</u>
Division Total	\$ 445,882	\$ 465,517	\$ 453,784	\$ 409,905

Finance Department
Fiscal Year 2013-14

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 643,558	\$ 849,463	\$ 899,282	\$ 907,237	6.80%
<i>Supplies</i>	4,411	5,100	5,000	5,000	-1.96%
<i>Services & Charges</i>	<u>1,842,269</u>	<u>2,747,050</u>	<u>3,093,323</u>	<u>5,429,734</u>	97.66%
Division Total	<u><u>\$2,490,238</u></u>	<u><u>\$3,601,613</u></u>	<u><u>\$3,997,605</u></u>	<u><u>\$6,341,971</u></u>	76.09%

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1012 Sick Buy Back	\$ 104,299	\$ 118,675	\$ 106,590	\$ 106,710
1055 Termination Pay (Sick/Vac)	63,434	110,000	150,000	110,000
1060 FICA	11,373	17,500	24,141	16,579
1065 Retirement	25,421	40,500	55,763	38,206
1080 Insurance - Medical	438,210	562,788	562,788	635,742
1094 PC Mall Emp Comp Purchase	110	-	-	-
1095 Employee Reimbursement - Dell	711	-	-	-
Personal Services Subtotal	643,558	849,463	899,282	907,237
Supplies:				
2001 Office	713	1,000	1,000	1,000
2002 Postage	43	-	-	-
2015 Other Supplies	3,655	4,100	4,000	4,000
Supplies Subtotal	4,411	5,100	5,000	5,000
Services & Charges:				
3001 Memberships & Subscriptions	933	2,825	2,825	2,825
4001 Office Equipment	23,072	23,778	23,778	23,778
4002 Machinery/Tools/Equipment	2,702	2,200	2,274	2,200
4006 Heating & A/C Equipment	1,366	5,079	5,000	2,000
4011 Building	3,282	5,921	5,000	5,000
5004 Consulting	24,226	-	-	-
5006 Fiscal Services	85,515	96,200	95,000	95,000
5007 Other Professional Services	203,334	223,920	223,920	256,320
5013 Property Appraisal	1,600	4,650	4,650	3,000
6006 Miscellaneous	260,000	-	-	-
6010 Janitorial	17,764	23,500	23,500	23,000
6091 Bad Debt Expense	-	100	-	-
7001 Electrical	522,796	494,000	525,000	525,000
7004 Water	2,256	3,000	2,500	2,500
9003 Admin Trans to Fund 003	-	-	-	1,100,000
9004 Admin Trans to Fund 004	-	-	100,000	-
9014 Admin Trans to Fund 014	416,876	416,876	416,876	416,876
9015 Admin Trans to Fund 015	276,547	1,243,000	1,413,000	1,925,000
9050 Contingency	-	202,000	250,000	250,000
9997 Special Programs	-	1	-	797,235
Services & Charges Subtotal	1,842,269	2,747,050	3,093,323	5,429,734
Division Total	\$ 2,490,238	\$ 3,601,613	\$ 3,997,605	\$ 6,341,971



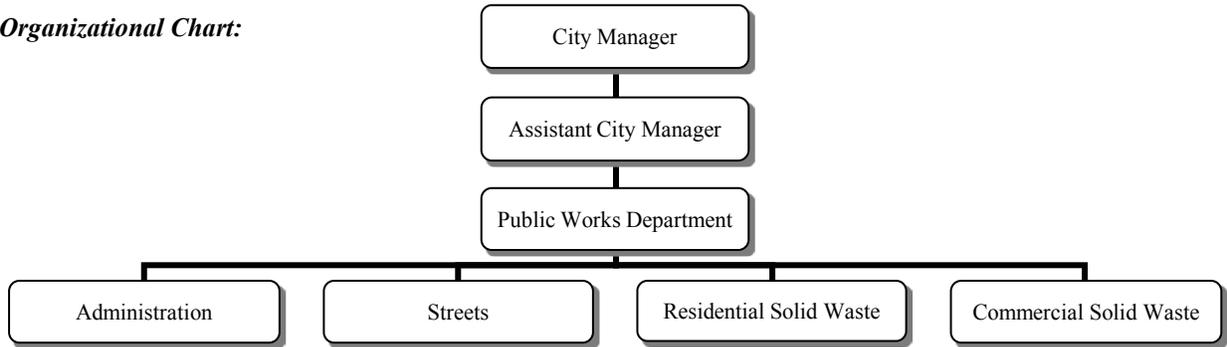
Public Works Department

FY 13-14

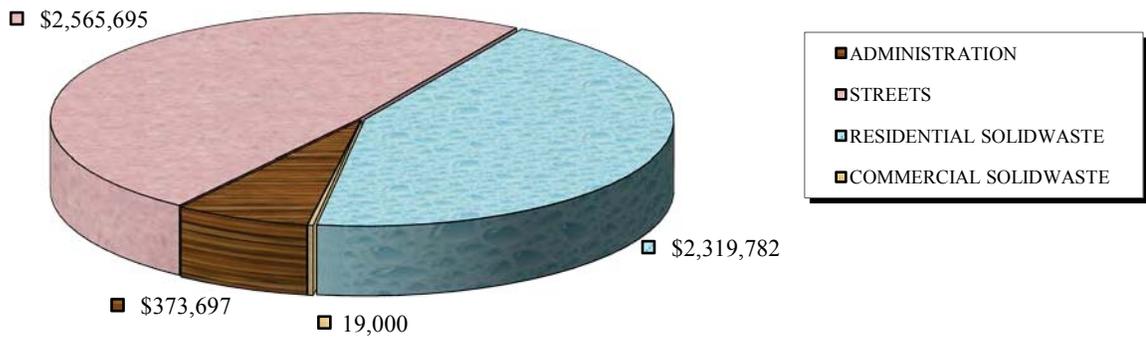
Mission Statement:

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

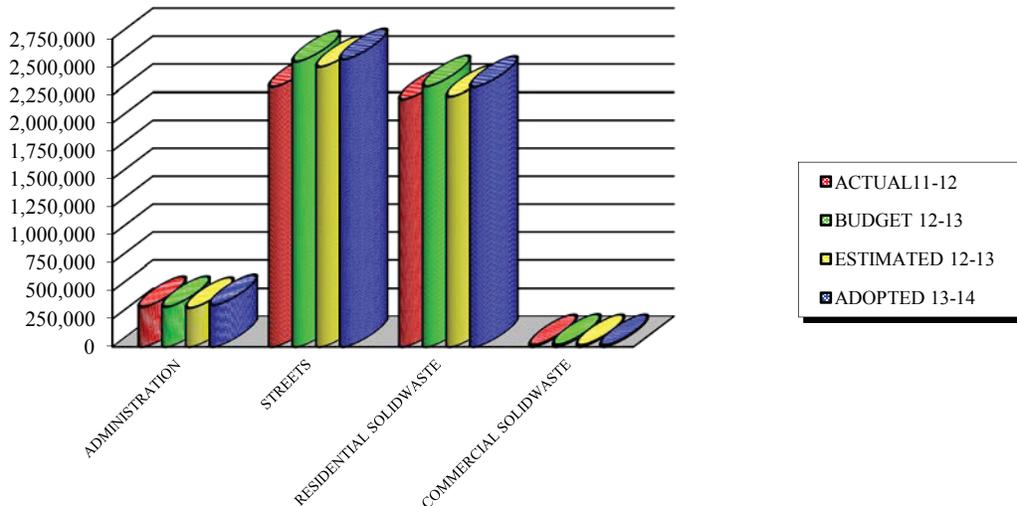
Organizational Chart:



Share of General Fund Budget: 13%



Four Year Comparison by Division:



Public Works Department Fiscal Year 2013-14

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Administration	\$ 357,013	\$ 358,294	\$ 348,208	\$ 373,697	4.30%
Streets	2,319,378	2,546,015	2,498,601	2,565,695	0.77%
Residential Solidwaste	2,210,820	2,324,134	2,235,958	2,319,782	-0.19%
Commercial Solidwaste	14,948	19,000	15,500	15,500	-18.42%
Department Total	\$ 4,902,159	\$ 5,247,443	\$ 5,098,267	\$ 5,274,674	0.52%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 2,917,955	\$ 3,118,833	\$ 3,027,825	\$ 3,080,584	-1.23%
Supplies	456,333	436,677	394,071	427,998	-1.99%
Services & Charges	1,504,113	1,629,697	1,616,813	1,737,592	6.62%
Capital Outlay	23,758	62,236	59,558	28,500	-54.21%
Department Total	\$ 4,902,159	\$ 5,247,443	\$ 5,098,267	\$ 5,274,674	0.52%

Public Works Department FY 13-14

Administration Division

Goals:

- Plan and prioritize future public infrastructure maintenance and expansion needs (OBJ 1)
- Manage assigned construction contracts
- Manage activities of the La Porte Area Water Authority
- Monitor activities of all Public Works Divisions

Objectives:

- Further development of the GIS system to include input of maintenance activities
- 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 2011-12	Estimated 2012-13	Proposed 2013-14
GIS: Identify Undocumented Water Line Materials (With Future Repairs - Lin. Ft.)			10,000
GIS: Input FY Water/Sewer Maintenance Activities Desirable to Track for FY 14			100%
% Construction Contracts Completed on Time and Within Budget. Total CIP Budgeted \$(* include generators in FY 14):		\$1,418,300	\$5,738,000*
Actual Contracted Cost of Budgeted Projects (\$):		\$1,170,500	

**Public Works Department
Fiscal Year 2013-14**

Public Works Administration Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 281,495	\$ 292,493	\$ 289,481	\$ 296,491	1.37%
<i>Supplies</i>	7,160	4,969	4,278	4,954	-0.30%
<i>Services & Charges</i>	68,358	60,832	54,449	50,252	-17.39%
<i>Capital Outlay</i>	-	-	-	22,000	-
Division Total	\$ 357,013	\$ 358,294	\$ 348,208	\$ 373,697	4.30%

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 2011-12	Approved 2012-13	Approved 2013-14
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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 195,794	\$ 195,385	\$ 194,780	\$ 199,898
1035 Longevity	998	1,460	944	1,736
1042 Car Allowance	2,673	2,354	2,550	2,550
1060 FICA	14,401	14,404	14,314	14,951
1065 Retirement	34,735	34,896	34,767	34,862
1080 Insurance - Medical	32,558	41,688	41,688	41,688
1081 Insurance - Life	180	306	243	306
1090 Other Benefits	156	2,000	195	500
Personal Services Subtotal	281,495	292,493	289,481	296,491
Supplies:				
2001 Office Supplies	1,463	1,400	1,358	1,400
2002 Postage	168	150	120	150
2004 Gas and Oil	1,901	1,844	1,660	1,854
2009 Medical	58	75	40	50
2015 Other Supplies	816	1,150	1,050	1,250
2090 Machinery/Tools/Equipment	2,099	-	-	-
2091 Office Furniture/Equipment	463	-	-	-
2093 Computer Equipment	192	350	50	250
Supplies Subtotal	7,160	4,969	4,278	4,954
Services & Charges:				
3001 Memberships & Subscriptions	100	402	402	491
3020 Training/Seminars	2,708	2,850	180	1,690
4006 Heating and A/C Equipment	706	800	400	800
4011 Building Maintenance	3,307	2,800	2,760	2,950
4020 Motor Pool Lease Fees	982	1,656	1,656	2,784
4030 VM: Fleet Maintenance	2,084	1,726	1,726	2,379
4060 Computer Lease Fees	3,675	2,436	2,436	875
5005 Personnel Services	7,731	-	-	-
5007 Other Professional Services	18,034	18,000	18,164	10,250
6010 Janitorial Services	6,743	5,502	5,591	5,591
6013 TCEQ Requirements	500	300	300	300
7001 Electrical	16,331	19,200	16,030	16,680
7004 Water	5,457	5,160	4,804	5,462
Services & Charges Subtotal	68,358	60,832	54,449	50,252
Capital Outlay:				
8002 Building Improvements	-	-	-	22,000
Capital Outlay Subtotal	-	-	-	22,000
Division Total	\$ 357,013	\$ 358,294	\$ 348,208	\$ 373,697

Public Works Department FY 13-14

Streets Division

Goals:

- Maintain a pro-active and aggressive street maintenance program that includes resurfacing, reconstruction, crack sealing, and concrete raising programs (OBJ 1a)
- Inspect and perform drainage maintenance on open ditch areas (OBJ 1d)
- Ensure that City right-of-way is properly maintained and mowed
- Support other City departments with street related information, such as speed studies and other traffic count information

Objectives:

- Continue development of in-house concrete street repair program
- Chip approximately 4,000 linear feet of streets.
- Recycle approximately 4,000 linear feet of streets.
- Mow 500 acres of Rights-of Way monthly
- Mow 300 acres of Airport Property monthly
- Increase Crack Seal Material Applied to 64,000 lbs (from 32,000 lbs)
- Perform speed studies for requested Traffic Hump petitions

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Linear feet of streets Chip Sealed	28,016	30,550	4,000
Linear feet of streets Recycled	17,328	4,065	4,000
Linear feet of ditches cleaned	62,872	33,000	20,000
Linear feet of streets Crack Sealed	92,550	80,500	150,000
SY of concrete street pvmt removed/replaced by city crews	900	4,300	4,000
Inlets Repaired by city crews	-	20	20
Linear feet of curb repaired by city crews	1,180	1,550	1,600
Total cost/linear ft of street repair	-	-	

**Public Works Department
Fiscal Year 2013-14**

Streets Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,521,703	\$1,610,239	\$1,585,873	\$1,597,921	-0.76%
<i>Supplies</i>	182,633	169,711	153,438	166,768	-1.73%
<i>Services & Charges</i>	591,284	703,829	699,732	794,506	12.88%
<i>Capital Outlay</i>	23,758	62,236	59,558	6,500	-89.56%
Division Total	\$2,319,378	\$2,546,015	\$2,498,601	\$2,565,695	0.77%

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 2011-12	Approved 2012-13	Approved 2013-14
Street Maint. Superintendent	1.0	1.0	1.0
Street Maint. Supervisor	3.0	3.0	3.0
Senior Equipment Operator	6.0	6.0	6.0
Equipment Operator II	5.5	5.5	5.5
Equipment Operator I	11.0	10.0	10.0
Mosquito Control Technician	1.0	1.0	1.0
Equipment Operator (P/T)	1.0	-	-
Total	28.5	26.5	26.5

City of La Porte, Texas
Streets
Detail of Expenditures

001-7071-531

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Personal Services:				
1010 Regular Earnings	\$ 999,660	\$ 1,027,766	\$ 1,014,735	\$ 1,032,004
1020 Overtime	18,366	18,000	9,000	7,000
1030 Certification	3,340	4,500	4,084	4,500
1035 Longevity	14,232	13,760	14,562	15,728
1060 FICA	77,134	79,125	77,919	77,640
1065 Retirement	181,215	185,190	183,661	179,151
1080 Insurance - Medical	227,220	281,394	281,394	281,394
1081 Insurance - Life	536	504	518	504
Personal Services Subtotal	1,521,703	1,610,239	1,585,873	1,597,921
Supplies:				
2001 Office	143	150	147	150
2003 Protective Clothing	766	600	599	600
2004 Gas and Oil	111,732	107,947	96,811	108,269
2005 Minor Tools	1,277	1,600	1,600	1,500
2007 Chemical	19,964	18,500	14,769	18,500
2010 Traffic	26,435	26,000	25,114	26,000
2015 Other Supplies	1,905	1,300	1,223	1,300
2090 Machinery/Tools/Equipment	20,168	13,364	12,940	10,199
2093 Computer Equipment	243	250	235	250
Supplies Subtotal	182,633	169,711	153,438	166,768
Services & Charges:				
3001 Memberships & Subscriptions	192	325	-	-
3020 Training/Seminars	1,242	2,000	1,040	1,300
4002 Machinery/Tools/Equipment	4,495	4,100	4,100	4,500
4004 Traffic Signal Maintenance	7,087	15,000	13,322	10,000
4015 Paving	217,508	227,000	226,720	250,000
4020 Motor Pool Lease Fees	119,200	200,324	200,324	257,184
4030 VM: Fleet Maintenance	230,274	240,781	240,781	257,457
4060 Computer Lease Fees	-	1,239	1,239	525
5002 Engineering	-	1,000	250	1,000
5007 Other Professional Services	26	140	48	140
6001 Uniforms	7,893	7,120	7,266	7,700
6002 Printing and Production	250	200	50	100
6009 Landfills Charges	3,017	4,600	4,592	4,600
6013 TCEQ Requirements	100	-	-	-
Services & Charges Subtotal	591,284	703,829	699,732	794,506

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

001-7071-531

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	17,236	14,735	6,500
8027 Traffic Control Devices	-	20,000	20,000	-
8029 Paving	23,758	25,000	24,823	-
Capital Outlay Subtotal	<u>23,758</u>	<u>62,236</u>	<u>59,558</u>	<u>6,500</u>
 Division Total	 \$ 2,319,378	 \$ 2,546,015	 \$ 2,498,601	 \$ 2,565,695

Public Works Department FY 13-14

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
- Determine the most cost effective solid waste collection method for future population growth

Objectives:

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

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Tons Garbage Collected	11,292	10,953	11,000
Cu. Yds. Trash Collected	28,050	28,552	27,000
Cost/residential account collected			
Tons of Recycling Collected	320	340	340
Cu. Yds. Of Brush Composted	28,100	28,037	25,000

**Public Works Department
Fiscal Year 2013-14**

Residential Solidwaste Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,114,757	\$1,216,101	\$1,152,471	\$1,186,172	-2.46%
<i>Supplies</i>	266,540	261,997	236,355	256,276	-2.18%
<i>Services & Charges</i>	829,523	846,036	847,132	877,334	3.70%
Division Total	\$2,210,820	\$2,324,134	\$2,235,958	\$2,319,782	-0.19%

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 2011-12	Approved 2012-13	Approved 2013-14
Equipment Services/Solidwaste Superinten	0.5	0.5	0.5
Solidwaste Supervisor	1.0	1.0	1.0
Senior Equipment Operator	3.0	3.0	3.0
Equipment Operator II	4.0	4.0	4.0
Equipment Operator I	6.0	6.0	6.0
Solidwaste Worker	9.0	8.0	8.0
Total	23.5	22.5	22.5

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

001-7072-532

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 723,463	\$ 764,920	\$ 715,762	\$ 745,767
1020 Overtime	6,708	10,000	9,000	10,000
1030 Certification	2,122	1,800	1,200	1,200
1035 Longevity	7,836	8,328	7,508	7,456
1060 FICA	54,726	58,327	54,673	56,450
1065 Retirement	128,785	137,817	129,419	130,390
1080 Insurance - Medical	190,703	234,495	234,495	234,495
1081 Insurance - Life	414	414	414	414
Personal Services Subtotal	1,114,757	1,216,101	1,152,471	1,186,172
Supplies:				
2001 Office Supplies	93	100	76	100
2003 Protective Clothing	835	1,000	1,000	1,000
2004 Gas and Oil	141,883	140,017	123,915	130,000
2005 Minor Tools	106	150	128	150
2015 Other Supplies	109,560	119,280	109,886	123,840
2050 Safety Supplies	64	100	100	100
2090 Machinery/Tools/Equipment	13,939	1,250	1,250	986
2093 Computer Equipment	60	100	-	100
Supplies Subtotal	266,540	261,997	236,355	256,276
Services & Charges:				
3001 Memberships & Subscriptions	203	207	207	207
4002 Machinery/Tools/Equipment	-	200	185	200
4020 Motor Pool Lease Fees	129,968	156,666	156,666	153,792
4030 VM: Fleet Maintenance	312,636	303,630	303,630	321,060
4060 Computer Lease Fees	376	376	376	175
5005 Personnel Services	38,654	35,000	45,000	50,000
6001 Uniforms	5,235	5,436	5,000	5,200
6002 Printing/Reproduction	2,438	2,000	1,068	1,700
6009 Landfill Charges	340,013	342,521	335,000	345,000
Services & Charges Subtotal	829,523	846,036	847,132	877,334
Division Total	\$ 2,210,820	\$ 2,324,134	\$ 2,235,958	\$ 2,319,782

**Public Works Department
Fiscal Year 2013-14**

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Services & Charges</i>	\$ 14,948	\$ 19,000	\$ 15,500	\$ 15,500	-18.42%
Division Total	<u>\$ 14,948</u>	<u>\$ 19,000</u>	<u>\$ 15,500</u>	<u>\$ 15,500</u>	-18.42%

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

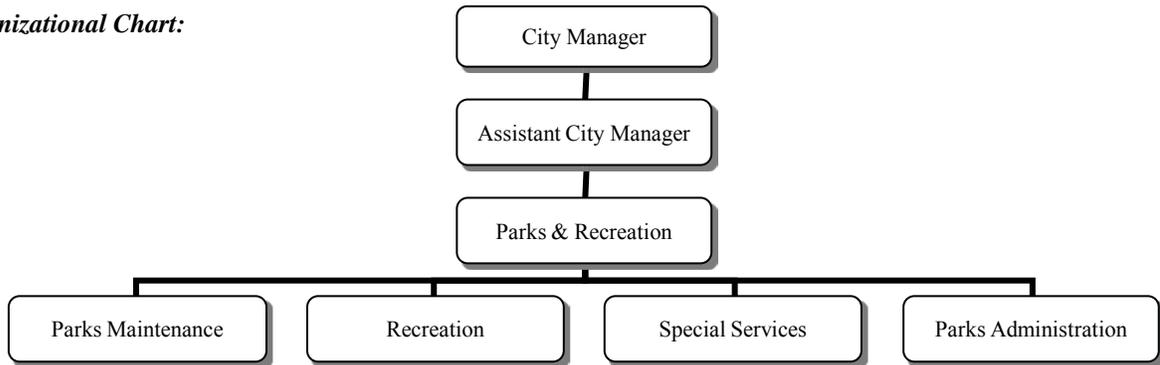
	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges:				
5007 Other Professional Services	\$ 14,948	\$ 19,000	\$ 15,500	\$ 15,500
Services & Charges Subtotal	14,948	19,000	15,500	15,500
 Division Total	 \$ 14,948	 \$ 19,000	 \$ 15,500	 \$ 15,500

Parks & Recreation Department

FY 13-14

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

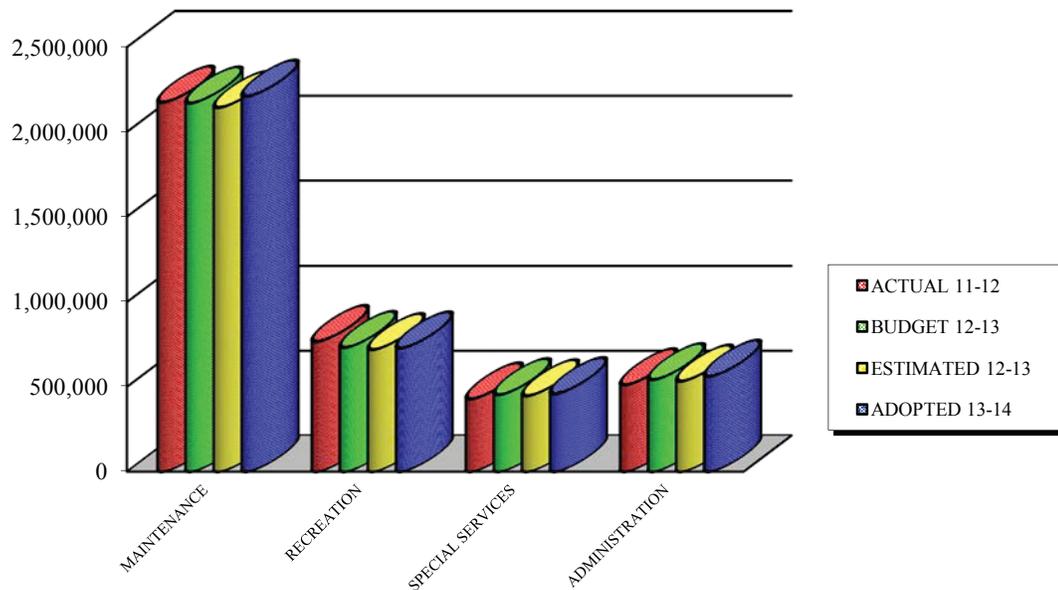
Organizational Chart:



Share of General Fund Budget: 10%



Four Year Comparison by Division:



Parks and Recreation Department Fiscal Year 2013-14

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.

Department Summary by Division:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Parks Maintenance	\$ 2,174,571	\$ 2,170,224	\$ 2,143,218	\$ 2,210,644	1.86%
Recreation	767,260	732,051	719,187	729,219	-0.39%
Special Services	428,558	453,418	446,658	459,807	1.41%
Parks Administration	511,645	542,166	533,387	562,305	3.71%
Department Total	\$ 3,882,034	\$ 3,897,859	\$ 3,842,450	\$ 3,961,975	1.64%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 2,603,727	\$ 2,659,320	\$ 2,630,942	\$ 2,696,160	1.39%
Supplies	196,079	201,884	194,347	201,578	-0.15%
Services & Charges	1,070,655	1,018,315	1,003,628	1,018,087	-0.02%
Capital Outlay	11,573	18,340	13,533	46,150	0.00%
Department Total	\$ 3,882,034	\$ 3,897,859	\$ 3,842,450	\$ 3,961,975	1.64%

Parks & Recreation Department FY 13-14

Parks Maintenance Division

Goals:

- To maintain 205 acres of developed Parks - includes Parks, Secondary Parks, field maintenance & trail maintenance
- To maintain 28 sports fields for use by La Porte youth and adults (OBJ 8b)
- Improve productivity and efficiency of Parks and Facility Maintenance personnel (OBJ 5c)
- To monitor and audit grounds maintenance contract with contractor for all non-departmental buildings, esplanades & right of ways on a monthly basis
- To conduct building inspections & complete all departments & non-departmental facility
- To assist with all City of La Porte sponsored and co-sponsored special events

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
Avg. cost per acre maintained		\$276	\$260
Avg. cost per field maintained		\$85	\$82
Defect identified in grounds maintenance audit		4%	3%
Building inspections & work orders		1,729	1,925
Avg. cost per hour, support @ special events		\$76.67	\$74.00

Parks & Recreation Department
Fiscal Year 2013-14

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,233,524	\$1,261,038	\$1,253,613	\$1,263,174	0.17%
<i>Supplies</i>	125,838	132,533	127,770	132,800	0.20%
<i>Services & Charges</i>	803,636	758,313	748,302	768,520	1.35%
<i>Capital Outlay</i>	11,573	18,340	13,533	46,150	151.64%
Division Total	<u>\$2,174,571</u>	<u>\$2,170,224</u>	<u>\$2,143,218</u>	<u>\$2,210,644</u>	1.86%

Scope of Services Summary

The Parks Maintenance Division is responsible for the maintenance of twenty-two parks, three recreation centers, five aquatic facilities, five athletic complexes, one Recreation/Fitness center. 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 2011-12	Approved 2012-13	Approved 2013-14
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Supervisor	2	2	2
Building Maintenance Supervisor	1	1	1
Building Maintenance Technician II	1	1	1
Building Maintenance Technician I	1	1	1
Pool Maintenance Technician	1	1	1
Senior Parks Maintenance Worker	2	2	2
Parks Maintenance Worker II	6	6	6
Parks Maintenance Worker I	9	8	8
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	<u>27</u>	<u>26</u>	<u>26</u>

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

001-8080-552

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 787,622	\$ 788,391	\$ 776,355	\$ 791,174
1020 Overtime	30,627	12,750	18,000	12,750
1030 Certification	900	900	900	900
1035 Longevity	7,228	8,452	8,468	9,228
1060 FICA	60,829	59,730	59,263	59,829
1065 Retirement	142,875	140,046	139,939	138,573
1067 Pars - Retirement	82	155	83	106
1080 Insurance - Medical	202,875	250,128	250,128	250,128
1081 Insurance - Life	486	486	477	486
Personal Services Subtotal	1,233,524	1,261,038	1,253,613	1,263,174
Supplies:				
2003 Protective Clothing	448	500	500	500
2004 Gas and Oil	52,725	49,823	47,097	52,100
2005 Minor Tools	1,936	1,500	1,200	1,500
2006 Cleaning	12,769	10,000	11,000	11,000
2007 Chemical	36,131	40,000	38,000	40,000
2015 Other Supplies	19,182	19,000	18,385	19,000
2090 Machinery/Tools/Equipment	2,647	11,710	11,588	8,700
Supplies Subtotal	125,838	132,533	127,770	132,800
Services & Charges:				
3001 Memberships & Subscriptions	(205)	885	885	800
3020 Training/Seminars	2,051	1,685	200	1,298
4002 Machinery/Tools/Equipment	11,176	10,500	8,500	8,500
4006 Heating and A/C Equipment	20,069	12,500	12,500	12,500
4008 Pumps/Motors	6,085	7,000	6,326	7,000
4010 Recreation/Education Equip	28,905	17,000	19,500	19,500
4011 Building Maintenance	34,299	27,700	26,100	27,700
4012 Water Line Maintenance	2,480	2,000	2,400	2,400
4018 Park Grounds	72,688	45,800	45,800	45,800
4019 Rental of Equipment	425	500	900	500
4020 Motor Pool Lease Fees	24,941	49,248	49,248	55,368
4030 VM: Fleet Maintenance	75,538	75,667	75,667	84,929
4060 Computer Lease Fees	1,128	1,128	1,128	525
5007 Other Professional Services	1,140	1,200	1,140	1,200
6001 Uniforms	7,325	8,500	8,320	8,500
6010 Janitorial Services	22,228	25,000	23,088	25,000
6014 Library Costs	36,973	45,000	79,884	80,000
7001 Electrical	345,136	315,000	277,716	278,000

Continued

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

001-8080-552

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges (cont'd):				
7002 Natural Gas	19,268	27,000	24,000	24,000
7004 Water	91,986	85,000	85,000	85,000
Services & Charges Subtotal	<u>803,636</u>	<u>758,313</u>	<u>748,302</u>	<u>768,520</u>
Capital Outlay:				
8002 Building Improvements	-	-	-	42,200
8032 Land Improvements	5,778	18,340	13,533	3,950
8050 Motor Vehicles	5,795	-	-	-
Capital Outlay Subtotal	<u>11,573</u>	<u>18,340</u>	<u>13,533</u>	<u>46,150</u>
Division Total	\$ 2,174,571	\$ 2,170,224	\$ 2,143,218	\$ 2,210,644

Parks & Recreation Department FY 13-14

Recreation Division

Goals:

- Partner with community organizations, churches & library to enhance recreational activities, programs & field trips at the three recreation centers, to meet future needs of the community
- Encourage & promote community activities through special events to enhance recreation & education opportunities for citizens & attract tourism & visitation to the City
- Encourage & promote recreational activities through youth sports such as Boy's Baseball, Girl's Softball, Quest Soccer, City of La Porte Track Team, Dog Fish Swim Team, Youth Basketball, & Youth Football.
- Enhance classes & equipment as needed at the Fitness Center by surveying the community for input on existing as well as new classes to attract new, as well as keeping existing members
- To continue to service a quality aquatic program to our citizens and quests, and check the effectiveness of our pools (OBJ 8c)

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
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	\$3.48
RFC Revenues Generated Per Visit	\$3.30	\$3.35	\$3.37
Expenditures per person at municipal pools	\$5.19	\$5.15	\$5.15
Revenues gen. per person at municipal pools	\$3.25	\$3.30	\$3.32
Recreation Centers Attendance			

Parks & Recreation Department
Fiscal Year 2013-14

Recreation Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 523,970	\$ 508,096	\$ 508,640	\$ 510,487	0.47%
<i>Supplies</i>	38,103	40,068	37,445	39,033	-2.58%
<i>Services & Charges</i>	205,187	183,887	173,102	179,699	-2.28%
Division Total	\$ 767,260	\$ 732,051	\$ 719,187	\$ 729,219	-0.39%

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 three 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 2011-12	Approved 2012-13	Approved 2013-14
Recreation Superintendent	1	1	1
Recreation Programs Coordinator	1	1	1
Recreation Center Specialist	3	3	3
Fitness Center Specialist	1	-	-
Fitness Center Specialist (PT)	3	2	2
Recreation Assistants (Summer)	15	15	15
Total	24	22	22

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

001-8081-551

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 367,086	\$ 286,714	\$ 290,627	\$ 285,000
1011 Seasonal Earnings	-	60,564	60,564	66,924
1020 Overtime	10,545	13,500	13,500	13,500
1030 Certification	519	-	-	-
1035 Longevity	3,812	4,052	3,520	3,420
1060 FICA	23,750	22,136	21,010	22,296
1065 Retirement	52,067	47,499	46,080	45,843
1067 Pars Retirement	1,073	1,227	953	1,100
1080 Insurance - Medical	64,920	72,242	72,242	72,242
1081 Insurance - Life	198	162	144	162
Personal Services Subtotal	<u>523,970</u>	<u>508,096</u>	<u>508,640</u>	<u>510,487</u>
Supplies:				
2002 Postage	596	-	-	-
2003 Protective Clothing	465	600	525	525
2004 Gas and Oil	2,704	3,831	3,173	2,723
2006 Cleaning	539	700	568	600
2009 Medical	118	100	100	100
2015 Other Supplies	7,903	9,800	9,800	9,800
2031 Athletic Supplies	2,255	2,500	2,487	2,500
2032 Aquatic Supplies	6,297	7,500	6,862	7,000
2090 Machinery/Tools/Equipment	17,226	15,037	13,930	15,285
2091 Office Furniture/Equipment	-	-	-	500
Supplies Subtotal	<u>38,103</u>	<u>40,068</u>	<u>37,445</u>	<u>39,033</u>
Services & Charges:				
3001 Memberships & Subscriptions	365	385	450	385
3020 Training/Seminars	5,596	6,187	5,587	6,585
4010 Recreation/Education Equip	12,702	3,000	3,500	3,500
4011 Building	15,075	-	-	-
4020 Motor Pool Lease Fees	231	2,280	2,280	2,808
4030 VM: Fleet Maintenance	2,706	2,886	2,886	6,471
4060 Computer Lease Fees	1,810	1,810	1,810	1,050
5007 Other Professional Services	146,995	150,539	150,539	150,000
6002 Printing/Reproduction	50	100	50	100
6041 Special Events	19,657	16,700	6,000	8,800
Services & Charges Subtotal	<u>205,187</u>	<u>183,887</u>	<u>173,102</u>	<u>179,699</u>
Division Total	\$ 767,260	\$ 732,051	\$ 719,187	\$ 729,219

Parks & Recreation Department FY 13-14

Special Services Division

Goals:

- Promote Senior Services & Special Programs Centers to increase participation
- Promote the usage level of the Home Bound Meals Program to reach maximum capacity of 40 meals a day
- Increase Special Services participant's awareness of CTY calls for program information and emergencies

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
Number of service units provided to program participants		60,352	63,500
Number of daily homebound meals delivered		37	40
Number of CTY calls for special services		40	45

Parks & Recreation Department
Fiscal Year 2013-14

Special Services Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 352,503	\$ 379,625	\$ 373,108	\$ 387,059	1.96%
<i>Supplies</i>	26,045	23,583	23,527	23,895	1.32%
<i>Services & Charges</i>	50,010	50,210	50,023	48,853	-2.70%
Division Total	\$ 428,558	\$ 453,418	\$ 446,658	\$ 459,807	1.41%

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 2011-12	Approved 2012-13	Approved 2013-14
Special Services Superintendent	1	1	1
Sr. Services Coordinator	1	1	1
Sr. Services Assistant	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	9	9

City of La Porte, Texas
Special Services
Detail of Expenditures

001-8082-551

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Personal Services:				
1010 Regular Earnings	\$ 236,064	\$ 254,019	\$ 248,564	\$ 257,816
1020 Overtime	1,691	1,700	600	1,577
1030 Certification	23	600	300	900
1035 Longevity	2,048	1,880	1,948	2,236
1060 FICA	16,570	17,488	17,572	18,962
1065 Retirement	39,341	40,977	41,243	42,760
1067 Pars - Retirement	(165)	303	223	150
1080 Insurance - Medical	56,805	62,532	62,532	62,532
1081 Insurance - Life	126	126	126	126
Personal Services Subtotal	352,503	379,625	373,108	387,059
Supplies:				
2003 Protective Clothing	197	200	197	200
2004 Gas and Oil	7,637	7,233	6,191	7,545
2009 Medical	148	150	135	150
2014 Freight	111	-	-	-
2015 Other Supplies	7,528	8,000	7,710	8,000
2036 Special Olympics	10,424	8,000	9,294	8,000
Supplies Subtotal	26,045	23,583	23,527	23,895
Services & Charges:				
3001 Memberships & Subscriptions	337	510	380	380
3020 Training/Seminars	274	1,100	1,189	750
4002 Machinery/Tools/Equipment	360	-	-	-
4010 Recreation/Education Equip	-	200	125	200
4011 Building	5,998	-	-	-
4020 Motor Pool Lease Fees	11,597	16,776	16,776	15,384
4030 VM: Fleet Maintenance	18,659	20,233	20,233	21,443
4060 Computer Lease Fees	2,770	2,770	2,770	875
5007 Other Professional Services	1,800	1,200	1,200	2,400
6001 Uniforms	1,744	950	950	950
6002 Printing/Reproduction	100	100	100	100
6010 Janitorial Services	6,371	6,371	6,300	6,371
Services & Charges Subtotal	50,010	50,210	50,023	48,853
Division Total	\$ 428,558	\$ 453,418	\$ 446,658	\$ 459,807

Parks & Recreation Department FY 13-14

Parks Administration Division

Goals:

- Execute tracking programs for gathering pertinent information relative to department rental facility operations (includes attendance for centers, fields, & pool rentals)
- Continue to develop the City's plan for bicycle & pedestrian trails throughout the City (OBJ 8a)
- Expand joint venture projects with community organizations and churches
- Maximize use of existing and undeveloped park land and capitalize on the City's natural assets
- Maintain comments (complaints/compliments/suggestions/information) about the department facilities and programs (OBJ 5a)

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
Total number of indoor/outdoor facility rentals	566	590	615
Joint venture projects & co-sponsored events	21	28	34
Percentage of positive-neutral citizen comments		90%	91%

Parks & Recreation Department
Fiscal Year 2013-14

Parks Administration Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 493,730	\$ 510,561	\$ 495,581	\$ 535,440	4.87%
<i>Supplies</i>	6,093	5,700	5,605	5,850	2.63%
<i>Services & Charges</i>	11,822	25,905	32,201	21,015	-18.88%
Division Total	\$ 511,645	\$ 542,166	\$ 533,387	\$ 562,305	3.71%

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.

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
Director of Parks & Recreation	1	1	1
Operations Manager	1	1	1
Office Coordinator	1	1	1
Customer Service Assistant	2	3	3
Secretary	1	1	1
Groundskeeper (P/T)	2	1	1
Rec Center Rental Caretaker (P/T)	2	1	1
Total	10	9	9

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

001-8089-550

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	347,408	351,267	339,628	369,167
1020 Overtime	4,894	2,800	2,766	2,800
1030 Certification	300	300	12	-
1035 Longevity	3,624	3,864	3,864	3,996
1042 Car Allowance	5,100	5,100	5,100	5,100
1060 FICA	24,613	24,641	23,705	26,958
1065 Retirement	58,174	58,387	57,339	63,931
1067 Pars - Retirement	353	364	320	150
1080 Insurance - Medical	48,690	62,532	62,532	62,532
1081 Insurance - Life	324	306	315	306
1090 Other Benefits	250	1,000	-	500
Personal Services Subtotal	493,730	510,561	495,581	535,440
Supplies:				
2001 Office Supplies	2,138	2,650	2,360	2,500
2002 Postage	174	250	180	250
2003 Protective Clothing	395	600	600	600
2015 Other Supplies	1,632	1,300	1,600	1,600
2018 Computer Supplies	126	400	400	400
2091 Office Furniture/Equipment	1,038	-	-	-
2093 Computer Equipment	590	500	465	500
Supplies Subtotal	6,093	5,700	5,605	5,850
Services & Charges:				
3001 Memberships & Subscriptions	85	170	170	170
3020 Training/Seminars	391	1,170	900	1,000
4019 Rental of Equipment	12	100	-	-
4055 Computer - Software	3,482	15,384	23,285	16,000
4060 Computer Lease Fees	2,547	2,547	2,547	875
5007 Other Professional Services	480	520	480	520
6002 Printing/Reproduction	50	300	105	200
6041 Special Events	1,847	2,500	1,500	2,000
7005 Misc Utilities	2,928	3,214	3,214	250
Services & Charges Subtotal	11,822	25,905	32,201	21,015
Division Total	\$ 511,645	\$ 542,166	\$ 533,387	\$ 562,305



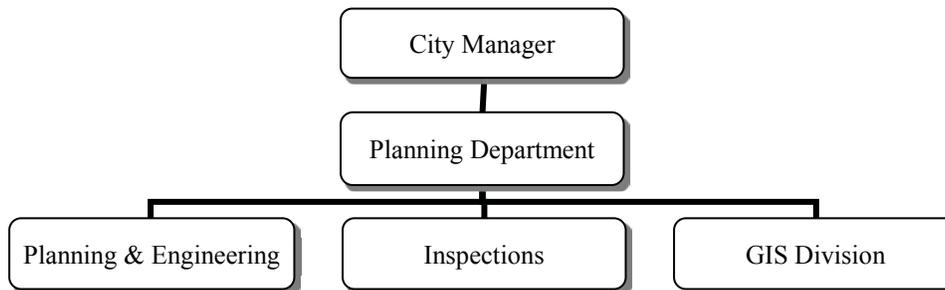
Planning Department

FY 13-14

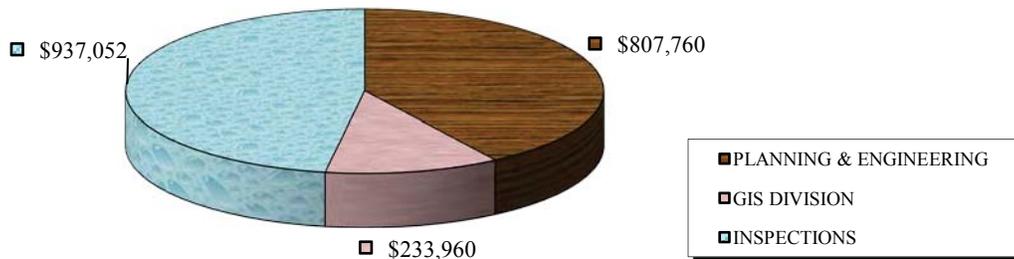
Mission Statement:

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

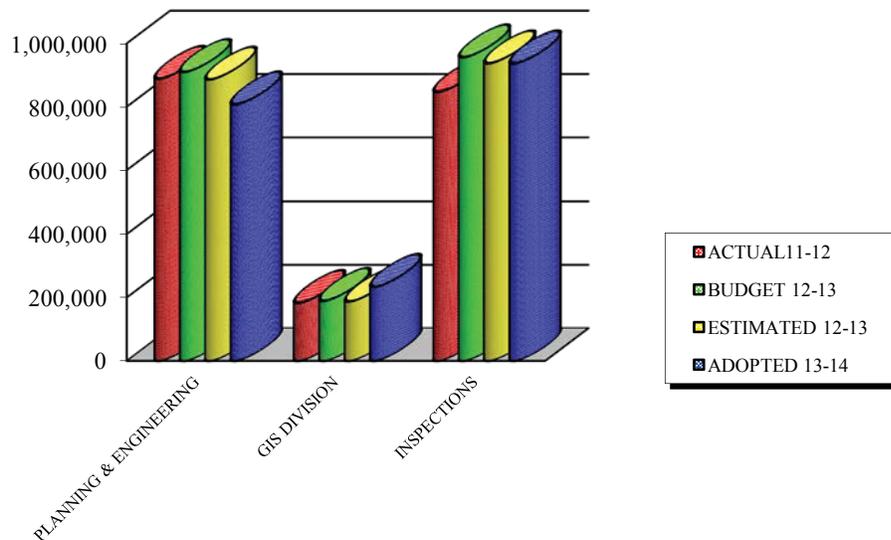
Organizational Chart:



Share of General Fund Budget: 5%



Four Year Comparison by Division:



Planning Department Fiscal Year 2013-14

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Planning & Engineering	\$ 888,519	\$ 909,877	\$ 885,994	\$ 807,760	-11.22%
GIS Division	182,975	189,571	187,305	233,960	23.42%
Inspection Services	847,278	955,986	936,994	937,052	-1.98%
Department Total	\$ 1,918,772	\$ 2,055,434	\$ 2,010,293	\$ 1,978,772	-3.73%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 1,708,695	\$ 1,735,770	\$ 1,717,911	\$ 1,674,689	-3.52%
Supplies	39,732	36,174	33,506	48,066	32.87%
Services & Charges	170,345	263,760	240,202	256,017	-2.94%
Capital Outlay	-	19,730	18,674	-	0.00%
Department Total	\$ 1,918,772	\$ 2,055,434	\$ 2,010,293	\$ 1,978,772	-3.73%

Planning Department FY 13-14

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
- Provide exemplary customer service to all customers (OBJ 5)
- 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 (OBJ 9)
-

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 information 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
- Implement appropriate programs and objectives in accordance with the Comprehensive Plan and the Northside Neighborhood Plan
- Implement audit recommendations in accordance with the approved schedule

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Number of Rezoning applications processed	4	6	8
Number of special conditional use permits processed	7	5	6
Number of Plat applications processed	10	14	16
Number of Zoning Ordinance amendments	5	6	4
Number of drainage projects undertaken	10	9	6
Number of capital improvement projects undertaken	8	1	2
Number of community plans adopted/updated	1	2	-
Number of fill dirt applications processed	54	20	20
Number of pipeline applications processed	-	1	3
Number of customer consultation meetings conducted	132	208	224
Number of site plans reviewed	30	38	42
Number of Zoning Board of Adjustment cases processed	14	12	10
Number of industrial district utility service application processed	5	4	4
Number of street & alley closing applications processed	1	4	5
Number of communications sent to HOA/neighborhood groups			
Number of storm water quality permits issued	2	2	2

Planning Department
Fiscal Year 2013-14

Planning & Engineering Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 800,760	\$ 803,450	\$ 801,189	\$ 757,160	-5.76%
<i>Supplies</i>	13,344	10,924	10,991	12,343	12.99%
<i>Services & Charges</i>	74,415	75,773	55,140	38,257	-49.51%
<i>Capital Outlay</i>	-	19,730	18,674	-	-100.00%
Division Total	<u>\$ 888,519</u>	<u>\$ 909,877</u>	<u>\$ 885,994</u>	<u>\$ 807,760</u>	-11.22%

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 2011-12	Approved 2012-13	Approved 2013-14
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Senior Project Engineer	1	1	1
Engineering Specialist	1	-	-
Engineering Technician	1	1	1
Office Coordinator	1	1	1
Planning Assistant	1	-	-
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
Total	<u>10</u>	<u>8</u>	<u>8</u>

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

001-9090-519

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 564,446	\$ 559,847	\$ 563,393	\$ 530,785
1020 Overtime	184	750	250	300
1035 Longevity	6,100	5,500	5,048	3,844
1042 Car Allowance	5,100	5,100	5,100	5,100
1060 FICA	43,069	44,258	43,062	40,557
1065 Retirement	100,178	103,259	100,654	92,588
1080 Insurance - Medical	81,150	83,376	83,376	83,376
1081 Insurance - Life	378	360	306	360
1090 Other Benefits	155	1,000	-	250
Personal Services Subtotal	800,760	803,450	801,189	757,160
Supplies:				
2001 Office Supplies	2,407	2,750	2,750	2,750
2002 Postage	1,024	1,000	1,000	1,100
2003 Protective Clothing	-	-	-	250
2004 Gas and Oil	3,856	4,254	4,371	3,763
2005 Minor Tools	-	100	100	100
2008 Educational	53	100	100	100
2015 Other Supplies	2,179	2,250	2,250	2,480
2090 Machinery/Tools/Equipment	3,825	270	270	300
2093 Computer Equipment	-	200	150	1,500
Supplies Subtotal	13,344	10,924	10,991	12,343
Services & Charges:				
3001 Memberships & Subscriptions	3,815	3,179	4,775	3,390
3020 Training/Seminars	460	3,860	3,860	7,568
3021 Special Commissions	1,145	3,425	3,425	5,477
3024 Tuition Reimbursement	-	-	-	1,500
4002 Machinery/Tools/Equipment	719	750	750	750
4020 Motor Pool Lease Fees	365	1,128	1,128	2,208
4030 VM: Fleet Maintenance	4,059	3,764	3,764	6,935
4055 Computer Software	11,771	5,396	3,781	4,354
4060 Computer Lease Fees	3,982	3,982	3,982	1,750
5007 Other Professional Services	46,939	48,964	28,500	3,000
6001 Uniforms	294	325	175	325
6002 Printing/Reproduction	866	1,000	1,000	1,000
Services & Charges Subtotal	74,415	75,773	55,140	38,257
Capital Outlay:				
8011 Office Equip / Furniture	-	19,730	18,674	-
Capital Outlay Subtotal	-	19,730	18,674	-
Division Total	\$ 888,519	\$ 909,877	\$ 885,994	\$ 807,760

Planning Department FY 13-14

GIS Division

Goals:

- Implement new GIS tools and provide training to staff for effective utilization
- Expand mapping of city infrastructure, economic development, and socio-economic data
- Implement new Planning/Engineering database software into GIS workflow
- Provide exemplary customer service to all citizens

Objectives:

- Provide city staff with access to and training in the use of improved GIS desktop tools
- Improve coordination with Public Works' staff in developing infrastructure data
- Obtain training for demographic mapping applications
- Implement audit recommendations in accordance with the approved schedule

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Number of staff members trained to utilize GIS desktop tools	6	5	10
Number of GIS layers updated	5	13	21
Number of GIS exhibits created	125	150	150

**Planning Department
Fiscal Year 2013-14**

GIS Division

Expenditure Summary

	<i>Actual 2011-12</i>	<i>Budget 2012-13</i>	<i>Estimated 2012-13</i>	<i>Adopted 2013-14</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 155,704	\$ 158,057	\$ 157,034	\$ 157,452	-0.38%
<i>Supplies</i>	1,113	2,010	1,400	1,880	-6.47%
<i>Services & Charges</i>	26,158	29,504	28,871	74,628	152.94%
Division Total	\$ 182,975	\$ 189,571	\$ 187,305	\$ 233,960	23.42%

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 2011-12	Approved 2012-13	Approved 2013-14
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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 109,988	\$ 107,976	\$ 107,019	\$ 107,058
1020 Overtime	-	100	100	1,000
1035 Longevity	1,672	1,720	1,720	1,768
1060 FICA	8,340	8,239	8,179	8,116
1065 Retirement	19,420	19,124	19,118	18,612
1080 Insurance - Medical	16,230	20,844	20,844	20,844
1081 Insurance - Life	54	54	54	54
Personal Services Subtotal	<u>155,704</u>	<u>158,057</u>	<u>157,034</u>	<u>157,452</u>
Supplies:				
2001 Office Supplies	552	650	650	650
2015 Other Supplies	54	100	100	180
2018 Computer Supplies	456	960	500	750
2093 Computer Equipment	51	300	150	300
Supplies Subtotal	<u>1,113</u>	<u>2,010</u>	<u>1,400</u>	<u>1,880</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	1,000	1,000	1,000
3020 Training/Seminars	-	-	-	8,348
4055 Computer Software	9,575	8,855	8,855	8,855
4060 Computer Lease Fees	1,016	1,016	1,016	525
5007 Other Professional Services	15,567	18,633	18,000	55,900
Services & Charges Subtotal	<u>26,158</u>	<u>29,504</u>	<u>28,871</u>	<u>74,628</u>
Division Total	\$ 182,975	\$ 189,571	\$ 187,305	\$ 233,960

Planning Department FY 13-14

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
- Provide exemplary customer service to all customers (OBJ 5)

Objectives:

- Accurately and efficiently perform construction plan review
- Accurately and efficiently inspect all construction
- Accurately and efficiently inspect and process all substandard structures
- 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
- Implement audit recommendations in accordance with the approved schedule

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Number of Construction Inspection Performed	4,062	3,700	3,800
Number of Plan Reviews Performed	1,088	1,020	1,000
Number of Code Enforcement Cases Processed*	1,680	1,500	1,500
Number of Substandard Structures Demolished Annually (includes owner initiated)	54	25	20

**Numbers reflect new code enforcement cases established and do not include re-inspections for ongoing cases or actual inspections performed*

Planning Department
Fiscal Year 2013-14

Inspection Services Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 752,231	\$ 774,263	\$ 759,688	\$ 760,077	-1.83%
<i>Supplies</i>	25,275	23,240	21,115	33,843	45.62%
<i>Services & Charges</i>	69,772	158,483	156,191	143,132	-9.69%
Division Total	\$ 847,278	\$ 955,986	\$ 936,994	\$ 937,052	-1.98%

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 2011-12	Approved 2012-13	Approved 2013-14
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Chief Inspector	1	1	1
Inspector	2	2	2
Community Service Inspector	2	2	2
Community Services Technician	1	1	1
Inspection Services Coordinator	1	1	1
Inspection Services Technician	2	2	2
Total	11	11	11

City of La Porte, Texas
Inspection Services
Detail of Expenditures

001-9092-524

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Personal Services:				
1010 Regular Earnings	\$ 516,782	\$ 515,579	\$ 500,773	\$ 506,463
1020 Overtime	-	-	-	1,000
1030 Certification	9,900	6,900	10,500	6,900
1035 Longevity	3,908	3,960	3,256	2,456
1060 FICA	39,702	39,374	38,556	39,500
1065 Retirement	92,368	92,095	90,230	88,578
1080 Insurance - Medical	89,265	114,642	114,642	114,642
1081 Insurance - Life	306	288	306	288
1090 Other Benefits	-	1,425	1,425	250
Personal Services Subtotal	<u>752,231</u>	<u>774,263</u>	<u>759,688</u>	<u>760,077</u>
Supplies:				
2001 Office Supplies	3,390	4,439	3,500	3,500
2002 Postage	5,545	7,000	7,000	7,000
2003 Protective Clothing	32	450	100	100
2004 Gas and Oil	9,294	8,312	7,845	9,075
2005 Minor Tools	22	200	200	200
2008 Educational	5,394	1,418	100	1,668
2015 Other Supplies	613	450	900	750
2018 Computer Supplies	608	161	660	650
2090 Machinery/Tools/Equipment	-	450	450	-
2093 Computer Equipment	377	360	360	10,900
Supplies Subtotal	<u>25,275</u>	<u>23,240</u>	<u>21,115</u>	<u>33,843</u>
Services & Charges:				
3001 Memberships & Subscriptions	815	1,148	662	1,203
3020 Training/Seminars	3,984	3,651	1,977	4,188
3024 Tuition Reimbursement	-	1,226	1,226	1,500
4020 Motor Pool Lease Fees	2,661	3,132	3,132	3,948
4030 VM: Fleet Maintenance	8,146	6,593	6,593	6,593
4055 Computer Software	-	-	-	600
4060 Computer Lease Fees	4,733	4,733	4,733	2,100
5005 Personnel Services	594	-	-	-
5007 Other Professional Services	45,550	60,000	60,000	60,000
6001 Uniforms	1,557	1,500	1,368	1,500
6002 Printing/Reproduction	1,365	1,500	1,500	1,500
6021 Dangerous Buildings	367	75,000	75,000	60,000
Services & Charges Subtotal	<u>69,772</u>	<u>158,483</u>	<u>156,191</u>	<u>143,132</u>
Division Total	\$ 847,278	\$ 955,986	\$ 936,994	\$ 937,052



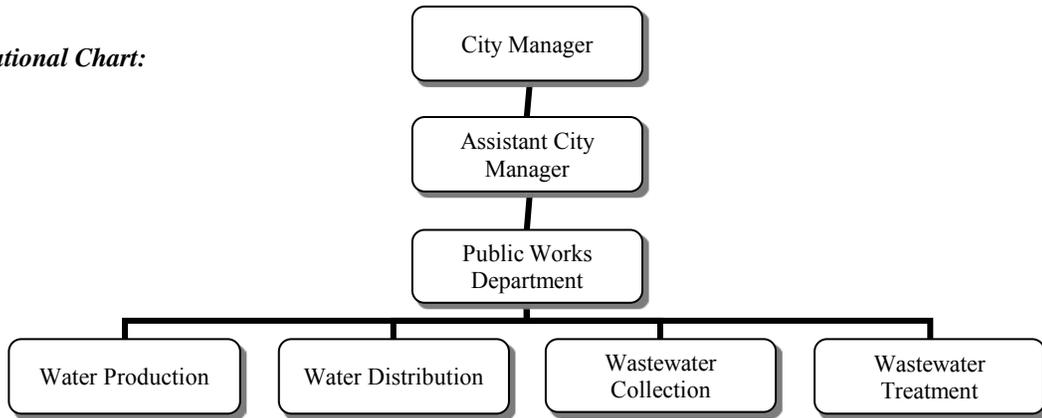
Utility Fund

FY 13-14

Public Works Department

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

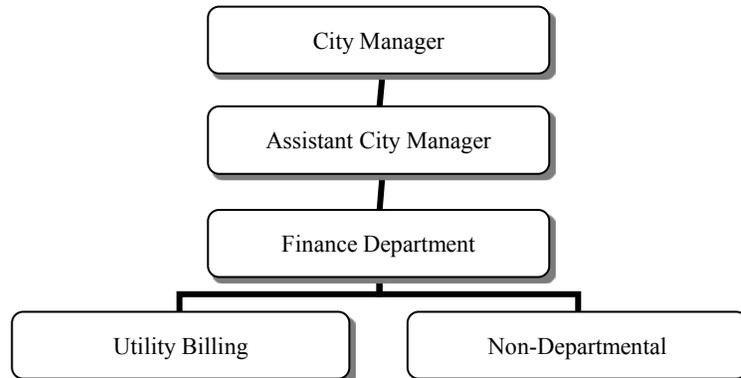
Organizational Chart:



Finance Department

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

Organizational Chart:



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

<i>Working Capital 9/30/12</i>	\$	1,864,827
Plus Estimated 12-13 Revenues		7,831,330
Less Estimated 12-13 Expenses		8,557,699
<i>Equals Estimated Working Capital 9/30/13</i>		1,138,458
Plus 13-14 Revenues:		
Charges for Services		657,500
Water Revenue		3,995,000
Sewer Revenue		3,395,750
Interest		2,500
Total Revenues		8,050,750
<i>Equals Total Resources</i>		9,189,208
Less 13-14 Expenses:		
Water Production		596,846
Water Distribution		973,646
Wastewater Collection		1,004,626
Wastewater Treatment		1,292,033
Utility Billing		755,677
Non Departmental		3,499,246
Total Expenses		8,122,074
<i>Equals Estimated Working Capital 9/30/14</i>	\$	1,067,134

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 7,831,330	\$ 8,050,750
Expenses	8,557,699	8,122,074
Revenues over Expenses	\$ (726,369)	\$ (71,324)

Targeted working capital - 90 to 120 days
Estimated working capital - 48 days
Goal: \$2,002,703
1 Day = \$22,252

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
408.01-05	Use of City Equip, Mat, Lab	\$ 75	\$ -	\$ -	\$ -
408.01-16	Service Fees	6,875	6,500	6,500	6,500
Charges for Services Subtotal		<u>6,950</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Water Revenue:					
408.05-01	Penalties	272,378	265,000	265,000	265,000
408.05-02	Sales	3,994,525	4,038,150	3,851,211	3,995,000
408.05-03	Taps	43,635	30,000	40,000	35,000
408.05-04	Reconnect Fees	57,732	50,000	50,000	50,000
408.05-05	Meters	20,395	8,000	16,000	16,000
408.05-06	Temporary Connects	1,050	800	1,000	1,000
408.05-07	New Service/Transfer Fee	12,265	12,500	12,500	12,500
408.05-09	Sales Outside City	218,879	190,000	200,000	200,000
408.05-11	Sales Outside City Admin Fee	69,500	-	16,900	-
Water Revenue Subtotal		<u>4,690,359</u>	<u>4,594,450</u>	<u>4,452,611</u>	<u>4,574,500</u>
Wastewater Revenue:					
408.06-01	Sales	3,420,474	3,432,500	3,273,529	3,395,750
408.06-02	Taps	4,888	5,000	5,000	5,000
408.06-03	Inspection Fees	425	500	500	500
408.06-04	Industrial Waste Surcharge	60,674	20,000	65,000	65,000
408.06-05	Industrial Waste Permit	1,350	850	875	1,000
Wastewater Revenue Subtotal		<u>3,487,811</u>	<u>3,458,850</u>	<u>3,344,904</u>	<u>3,467,250</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	9,437	-	24,815	-
Miscellaneous Subtotal		<u>9,437</u>	<u>-</u>	<u>24,815</u>	<u>-</u>
Operating Transfers:					
480.01-01	Admin Trans from Fund 007	262,500	-	-	-
480.01-23	Admin Trans from Fund 023	21,000	-	-	-
Operating Transfers Subtotal		<u>283,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	2,800	2,000	2,500	2,500
Interest Subtotal		<u>2,800</u>	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>
Total Utility Fund Revenue		\$ 8,480,857	\$ 8,061,800	\$ 7,831,330	\$ 8,050,750

**Utility Fund Revenue Allocation
Fiscal Year 2013-14 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 6,500	\$ 3,250	\$ 3,250
Water Revenue	4,574,500	4,574,500	-
Wastewater Revenue	3,467,250	-	3,467,250
Interest	2,500	1,250	1,250
Total	\$ 8,050,750	\$ 4,579,000	\$ 3,471,750
Percentage	100%	56.9%	43.1%

**Utility Fund Expense Allocation
Fiscal Year 2013-14 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 596,846	\$ 596,846	\$ -
Water Distribution	973,646	973,646	-
Wastewater Collection	1,004,626	-	1,004,626
Wastewater Treatment	1,292,033	-	1,292,033
Utility Billing*	755,677	377,839	377,839
Non Departmental**	3,499,246	2,235,156	1,264,090
Total	\$ 8,122,074	\$ 4,183,486	\$ 3,938,588
Percentage	100%	51.51%	48.49%

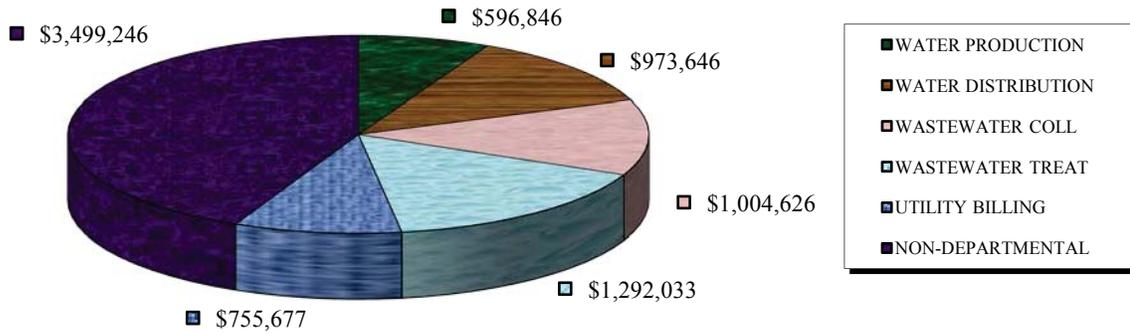
**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	458,874	\$ 229,437	\$ 229,437
LPAWA Water (100% to water)	1,737,354	1,737,354	-
Historical Underutilization	-	-	-
Contract Sewer (100% to sewer)	20,000	-	20,000
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	34,000	34,000	-
AMR (54.56% to Water, 45.44% to Sewer)	287,044	156,611	130,433
2005 Certificates of Obligation	60,961	30,481	30,481
2006 Certificates of Obligation	80,431	14,075	66,356
2007 Certificates of Obligation (all to sewer)	454,187	-	454,187
2010 General Obligation Refunding	66,396	33,198	33,198
Debt Service Differential*	(1)	(1)	(1)
Total	\$ 3,499,246	\$ 2,235,156	\$ 1,264,090

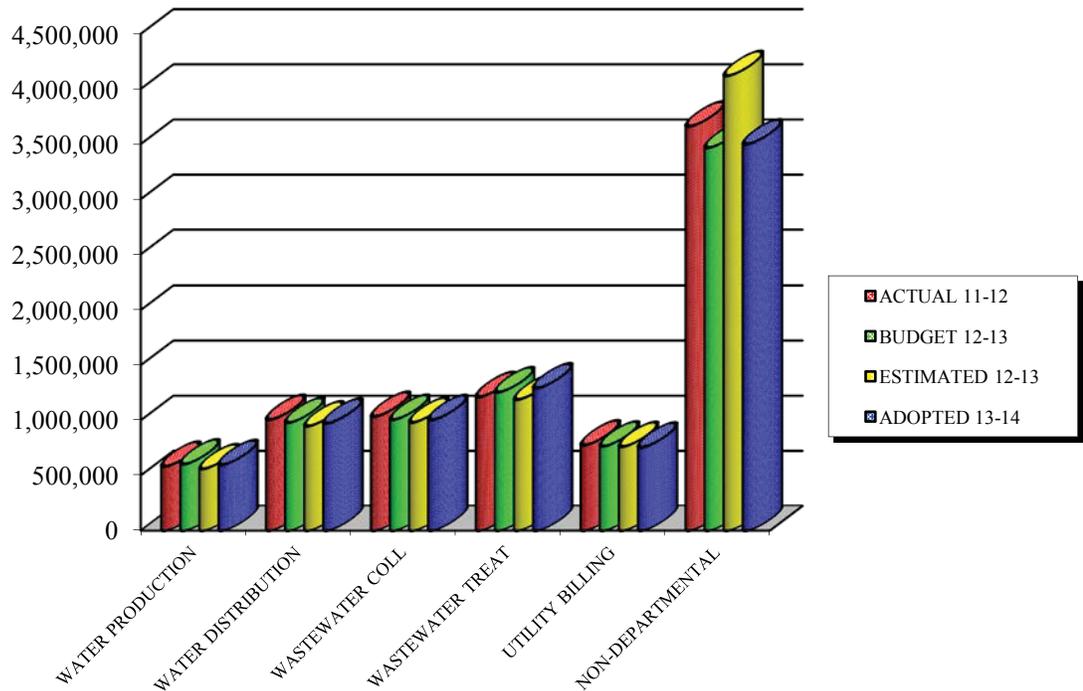
*=50% charged to each service

Utility Fund FY 13-14

Share of Utility Fund Budget:



Four Year Comparison by Division:



Utility Fund Fiscal Year 2013-14

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Water Production	\$ 582,403	\$ 602,725	\$ 559,619	\$ 596,846	-0.98%
Water Distribution	1,006,931	979,837	947,613	973,646	-0.63%
Wastewater Collection	1,034,848	1,007,228	981,235	1,004,626	-0.26%
Wastewater Treatment	1,213,636	1,256,838	1,188,856	1,292,033	2.80%
Utility Billing	775,676	765,079	760,710	755,677	-1.23%
Non-Departmental	3,661,309	3,467,651	4,119,666	3,499,246	0.91%
Department Total	\$ 8,274,803	\$ 8,079,358	\$ 8,557,699	\$ 8,122,074	0.53%

Department Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 3,219,727	\$ 3,137,263	\$ 3,107,124	\$ 3,176,721	1.26%
Supplies	285,466	281,961	265,315	292,694	3.81%
Services & Charges	4,709,648	4,594,866	5,116,153	4,522,659	-1.57%
Capital Outlay	59,962	65,268	69,107	130,000	99.18%
Department Total	\$ 8,274,803	\$ 8,079,358	\$ 8,557,699	\$ 8,122,074	0.53%

Utility Fund FY 13-14

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 (OBJ 1b)
- Continue 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 2011-12	Estimated 2012-13	Proposed 2013-14
Gallons Ground Water Used	64.93	126.30	137.00
Gallons Surface Water Used	1,505.06	1,350.00	1,400.00
(amounts expressed in millions)			

Utility Fund
Fiscal Year 2013-14

Water Production Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 337,919	\$ 342,640	\$ 335,029	\$ 322,137	-5.98%
<i>Supplies</i>	22,292	21,309	19,352	18,883	-11.38%
<i>Services & Charges</i>	222,192	238,776	205,238	248,826	4.21%
<i>Capital Outlay</i>	-	-	-	7,000	-
Division Total	\$ 582,403	\$ 602,725	\$ 559,619	\$ 596,846	-0.98%

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 2011-12	Approved 2012-13	Approved 2013-14
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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 205,310	\$ 213,684	\$ 209,598	\$ 199,223
1020 Overtime	16,358	19,000	16,780	18,000
1030 Certification	3,496	4,275	2,735	3,600
1035 Longevity	2,274	2,028	2,478	2,072
1042 Car Allowance	668	638	637	638
1060 FICA	16,746	17,356	17,310	16,368
1065 Retirement	42,864	41,293	41,105	37,870
1080 Insurance - Medical	50,086	44,294	44,294	44,294
1081 Insurance - Life	117	72	92	72
Personal Services Subtotal	337,919	342,640	335,029	322,137
Supplies:				
2001 Office Supplies	53	100	65	100
2002 Postage	75	100	76	100
2003 Protective Clothing	95	100	75	100
2004 Gas and Oil	16,021	16,709	15,658	15,908
2005 Minor Tools	95	100	81	100
2007 Chemical	557	1,500	1,364	1,500
2015 Other Supplies	952	900	842	900
2050 Safety	15	100	75	75
2090 Machinery/Tools/Equipment	4,325	1,600	1,066	-
2093 Computer Equipment	104	100	50	100
Supplies Subtotal	22,292	21,309	19,352	18,883
Services & Charges:				
3001 Memberships & Subscriptions	94	150	75	150
3020 Training/Seminars	1,334	1,610	1,602	1,320
4002 Machinery/Tools/Equipment	12,104	13,000	12,521	21,300
4011 Building Maintenance	149	100	85	100
4012 Water Taps	148	-	-	-
4020 Motor Pool Lease Fees	5,786	6,984	6,984	7,356
4030 VM: Fleet Maintenance	14,347	16,526	16,526	15,204
5007 Other Professional Services	6,190	4,965	4,711	6,665
6001 Uniforms	1,164	1,200	1,050	1,200
6002 Printing/Reproduction	232	100	100	100
6013 TCEQ Requirements	42,445	49,141	36,245	55,431
7001 Electrical	138,139	145,000	125,339	140,000
7003 Telephone	60	-	-	-
Services & Charges Subtotal	222,192	238,776	205,238	248,826
Capital Outlay:				
8002 Building Improvements	-	-	-	7,000
Capital Outlay Subtotal	-	-	-	7,000
Division Total	\$ 582,403	\$ 602,725	\$ 559,619	\$ 596,846

Utility Fund FY 13-14

Water Distribution Division

Goals:

- Enhance employee safety
- Provide utility training for Distribution personnel
- Complete maintenance assignments within specified timeframes

Objectives:

- Replace a total of 15,000 linear feet of water main per year, with at least 4,000 feet of water line utilizing "in-house" forces (OBJ 1b)
- Install new fire hydrants for expanded fire protection
- Inspect and operate all fire hydrants

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Number of leaks repaired	284	300	300
Linear feet of lines replaced	1,040	4,785	4,000
Total cost/linear ft water main replaced	-	-	

Utility Fund
Fiscal Year 2013-14

Water Distribution Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 772,665	\$ 789,612	\$ 765,294	\$ 777,579	-1.52%
<i>Supplies</i>	50,622	40,938	39,670	44,258	8.11%
<i>Services & Charges</i>	174,745	146,287	139,731	148,809	1.72%
<i>Capital Outlay</i>	8,899	3,000	2,918	3,000	0.00%
Division Total	<u>\$1,006,931</u>	<u>\$ 979,837</u>	<u>\$ 947,613</u>	<u>\$ 973,646</u>	-0.63%

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 2011-12	Approved 2012-13	Approved 2013-14
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	<u>11.750</u>	<u>11.750</u>	<u>11.750</u>

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

002-7085-533

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 455,318	\$ 476,324	\$ 459,082	\$ 470,970
1020 Overtime	44,694	40,000	39,671	40,000
1030 Certification	12,138	12,900	9,340	10,200
1035 Longevity	6,394	5,628	4,926	5,640
1042 Car Allowance	668	638	637	638
1060 FICA	38,206	39,072	38,227	38,297
1065 Retirement	97,485	92,357	90,711	89,141
1080 Insurance - Medical	138,473	122,459	122,459	122,459
1081 Insurance - Life	249	234	241	234
Personal Services Subtotal	793,625	789,612	765,294	777,579
Supplies:				
2001 Office Supplies	210	200	161	150
2003 Protective Clothing	216	300	282	250
2004 Gas and Oil	38,470	38,538	37,344	38,258
2005 Minor Tools	449	600	552	600
2015 Other Supplies	1,188	1,200	1,178	1,200
2090 Machinery/Tools/Equipment	10,089	-	-	3,700
2093 Computer Equipment	-	100	153	100
Supplies Subtotal	50,622	40,938	39,670	44,258
Services & Charges:				
3001 Memberships & Subscriptions	187	450	300	375
3020 Training/Seminars	1,568	1,915	2,106	2,050
4002 Machinery/Tools/Equipment	1,631	2,000	2,400	3,000
4007 Fire Hydrants	28,488	15,000	9,902	10,000
4012 Water Line Maintenance	68,021	40,000	39,008	40,000
4015 Paving	8,460	5,000	4,180	5,000
4020 Motor Pool Lease Fees	23,942	40,068	40,068	26,388
4030 VM: Fleet Maintenance	37,233	37,805	37,805	58,438
4060 Computer Lease Fees	1,016	1,016	1,016	525
5007 Other Professional Services	630	333	266	333
6001 Uniforms	3,116	2,500	2,500	2,500
6002 Printing/Reproduction	453	200	180	200
Services & Charges Subtotal	174,745	146,287	139,731	148,809

Continued

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

002-7085-533

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay:				
8028 Fire Hydrants	8,899	3,000	2,918	3,000
Capital Outlay Subtotal	<u>8,899</u>	<u>3,000</u>	<u>2,918</u>	<u>3,000</u>
Division Total	\$ 1,027,891	\$ 979,837	\$ 947,613	\$ 973,646

Utility Fund FY 13-14

Wastewater Collection Division

Goals:

- Enhance employee safety
- Provide utility training for Wastewater Collection personnel
- Complete maintenance assignments with specified timeframes
- Continue sanitary sewer I & I program to reduce inflow/infiltration (OBJ 1c)

Objectives:

- Rehabilitate 4,000 feet of sanitary sewer (OBJ 1c)
- Perform 55 point repairs
- Rehabilitate 500 vertical feet of manholes

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Ft of line Smoke-Tested	115,040	115,000	100,000
Number of Manholes Repaired v ft	255	575	500
Ft of line televised	15,039	20,000	14,000
Number of point repairs made	67	50	55
Number of Reportable Overflows	12	8	-
Ft of sewer line rehabilitated	2,500	4,400	4,000

Utility Fund
Fiscal Year 2013-14

Wastewater Collection Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 727,255	\$ 712,798	\$ 690,772	\$ 694,215	-2.61%
<i>Supplies</i>	54,784	47,732	47,072	48,712	2.05%
<i>Services & Charges</i>	252,809	244,698	241,470	236,199	-3.47%
<i>Capital Outlay</i>	-	2,000	1,921	25,500	1175.00%
Division Total	<u>\$1,034,848</u>	<u>\$1,007,228</u>	<u>\$ 981,235</u>	<u>\$1,004,626</u>	-0.26%

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 2011-12	Approved 2012-13	Approved 2013-14
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
Sr. Lift Station Operator	1.000	1.000	1.000
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
Total	<u>10.750</u>	<u>10.750</u>	<u>10.750</u>

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

002-7086-532

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services				
1010 Regular Earnings	\$ 423,895	\$ 432,692	\$ 415,048	\$ 419,871
1020 Overtime	38,467	35,000	34,680	35,000
1030 Certification	8,699	9,300	7,340	8,700
1035 Longevity	4,310	5,060	4,626	4,160
1042 Car Allowance	668	638	637	638
1060 FICA	34,928	34,865	34,351	34,287
1065 Retirement	89,384	82,990	81,830	79,306
1080 Insurance - Medical	126,688	112,037	112,037	112,037
1081 Insurance - Life	216	216	223	216
Personal Services Subtotal	<u>727,255</u>	<u>712,798</u>	<u>690,772</u>	<u>694,215</u>
Supplies:				
2001 Office Supplies	273	200	198	150
2003 Protective Clothing	233	200	193	250
2004 Gas and Oil	39,171	37,982	37,982	38,862
2005 Minor Tools	531	500	489	500
2007 Chemicals	3,841	2,500	2,465	2,500
2015 Other Supplies	1,476	1,200	1,180	1,200
2090 Machinery/Tools/Equipment	9,219	5,150	4,449	5,150
2093 Computer Equipment	40	-	116	100
Supplies Subtotal	<u>54,784</u>	<u>47,732</u>	<u>47,072</u>	<u>48,712</u>
Services & Charges:				
3001 Memberships & Subscriptions	125	150	75	150
3020 Training/Seminars	2,043	2,000	2,139	2,000
4002 Machinery/Tools/Equipment	3,465	3,000	2,926	3,000
4013 Sewer Line Maintenance	26,873	18,000	17,269	18,000
4017 Sewer Plant/Lift Stations	36,482	30,000	29,332	30,000
4020 Motor Pool Lease Fees	34,114	45,300	45,300	51,288
4030 VM: Fleet Maintenance	56,061	60,188	60,188	44,742
4060 Computer Lease Fees	1,016	1,016	1,016	525
5007 Other Professional Services	888	444	444	444
6001 Uniforms	3,282	2,500	2,436	2,500
6002 Printing/Reproduction	400	200	180	150
7001 Electrical	86,754	80,000	78,850	82,000
7002 Natural Gas	633	1,500	938	1,000
7003 Telephone	264	-	-	-
7004 Water	409	400	377	400
Services & Charges Subtotal	<u>252,809</u>	<u>244,698</u>	<u>241,470</u>	<u>236,199</u>

Continued

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

002-7086-532

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay:				
8002 Building Improvements	-	-	-	7,000
8013 Sewer Taps	-	2,000	1,921	2,000
8021 Machinery/Tools & Equipment	-	-	-	16,500
Capital Outlay Subtotal	-	2,000	1,921	25,500
Division Total	\$ 1,034,848	\$ 1,007,228	\$ 981,235	\$ 1,004,626

Utility Fund FY 13-14

Wastewater Treatment Division

Goals:

- New 5-YR Permit for WWTP due from TCEQ 1st Qtr. FY 14. Additional processes will be necessary to comply with any (if any) new permit provisions.
- Enhance employee safety
- Provide utility training for Wastewater Treatment personnel
- Monitor wastewater discharge for compliance of all local, state and federal regulations
- Develop and implement grit removal plan

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 Waste Ordinance and Pretreatment Program

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Gallons Treated	1,273.64	1,200.43	1,200.00
(Amounts expressed in millions)			

Utility Fund
Fiscal Year 2013-14

Wastewater Treatment Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 650,364	\$ 623,792	\$ 627,068	\$ 634,809	1.77%
<i>Supplies</i>	81,782	86,213	70,768	90,737	5.25%
<i>Services & Charges</i>	481,490	546,833	491,020	511,487	-6.46%
<i>Capital Outlay</i>	-	-	-	55,000	-
Division Total	<u>\$1,213,636</u>	<u>\$1,256,838</u>	<u>\$1,188,856</u>	<u>\$1,292,033</u>	2.80%

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 2011-12	Approved 2012-13	Approved 2013-14
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	4.000	4.000	4.000
Industrial Waste Inspector	1.000	1.000	1.000
Treatment Plant Mechanic	1.000	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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 401,850	\$ 397,697	\$ 397,799	\$ 407,099
1020 Overtime	10,055	12,000	10,973	12,000
1030 Certification	13,131	8,700	11,677	10,800
1035 Longevity	3,366	2,804	3,854	3,188
1042 Car Allowance	668	638	638	638
1060 FICA	31,461	31,035	31,047	31,502
1065 Retirement	80,633	74,388	74,512	73,052
1080 Insurance - Medical	109,011	96,404	96,404	96,404
1081 Insurance - Life	189	126	164	126
Personal Services Subtotal	650,364	623,792	627,068	634,809
Supplies:				
2001 Office Supplies	697	700	639	650
2002 Postage	379	400	356	400
2003 Protective Clothing	169	165	157	165
2004 Gas and Oil	12,258	12,521	10,693	11,866
2005 Minor Tools	553	450	384	400
2006 Cleaning	284	300	297	300
2007 Chemical	51,646	65,277	51,888	65,556
2015 Other Supplies	6,513	6,000	5,956	6,000
2050 Safety	198	200	198	200
2090 Machinery/Tools/Equipment	8,874	-	-	5,000
2093 Computer Equipment	211	200	200	200
Supplies Subtotal	81,782	86,213	70,768	90,737
Services & Charges:				
3001 Memberships & Subscriptions	388	425	425	425
3020 Training/Seminars	3,410	3,100	2,900	3,100
4002 Machinery/Tools/Equipment	46,446	45,000	44,752	45,000
4006 Heating and A/C Equipment	135	200	150	175
4011 Building Maintenance	1,171	1,500	1,171	2,100
4020 Motor Pool Lease Fees	12,666	19,284	19,284	8,652
4030 VM: Fleet Maintenance	17,137	17,007	17,007	17,903
4060 Computer Lease Fees	1,239	1,239	1,239	525
5007 Other Professional Services	7,696	9,494	8,320	10,499
6001 Uniforms	2,129	2,000	1,919	2,000
6002 Printing/Reproduction	282	300	200	250

Continued

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

002-7087-532

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges (cont'd):				
6009 Landfill Charges	33,279	37,548	35,326	44,226
6013 TCEQ Requirements	51,250	57,736	56,127	59,632
7001 Electrical	302,236	350,000	300,250	315,000
7004 Water	2,026	2,000	1,950	2,000
Services & Charges Subtotal	<u>481,490</u>	<u>546,833</u>	<u>491,020</u>	<u>511,487</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	55,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,000</u>
Division Total	\$ 1,213,636	\$ 1,256,838	\$ 1,188,856	\$ 1,292,033

Utility Fund FY 13-14

Utility Billing Division

Goals:

- To effectively administer the City's utility billing operations through accurate and timely billing, and responsiveness to customers' needs
- Continue to seek ways to raise the level of customer service provided by this office through continuous training (OBJ 5a, 5c)
- Pursue e-government solutions to improve efficiency and to allow for better accessibility to information by customers

Objectives:

- To accurately and timely bill and collect utility accounts
- To continue the MIU replacements and meter maintenance to increase the accuracy and performance of the meters
- To continue to provide customer service training annually (OBJ 5a)

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Meters Read	146,928	147,379	147,500
Meters Rereads	435	308	315
Rereads as a percent of meters read	0.30%	0.21%	0.21%
Accounts Billed	125,650	126,000	126,000
% of utility payments processed and posted to customers account the same day of receipt	100%	100%	100%
Utility payments processed per employee	6,820	6,780	6,800
Manual Meter Reads			

Utility Fund
Fiscal Year 2013-14

Utility Billing Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 606,928	\$ 567,592	\$ 559,543	\$ 579,376	2.08%
<i>Supplies</i>	75,986	85,769	88,453	90,104	5.05%
<i>Services & Charges</i>	79,187	81,450	82,446	80,697	-0.92%
<i>Capital Outlay</i>	13,575	30,268	30,268	5,500	-81.83%
Division Total	<u>\$ 775,676</u>	<u>\$ 765,079</u>	<u>\$ 760,710</u>	<u>\$ 755,677</u>	-1.23%

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 2011-12	Approved 2012-13	Approved 2013-14
Director of Finance	0.5	0.5	0.5
Treasurer	0.5	0.5	0.5
Revenue Collections Manager	-	-	0.5
Utility Billing Supervisor	1.0	1.0	-
Accountant	1.0	1.0	0.5
Utility Billing Assistant	2.0	2.0	2.0
Customer Service Clerk	1.0	1.0	1.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	2.0	2.0	2.0
Total	<u>9.0</u>	<u>9.0</u>	<u>8.0</u>

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

002-6147-515

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 383,061	\$ 358,787	\$ 354,565	\$ 378,868
1020 Overtime	10,440	10,000	10,000	12,500
1030 Certification	-	-	-	900
1035 Longevity	3,298	2,804	3,346	3,816
1042 Car Allowance	-	-	2,019	2,550
1060 FICA	29,223	30,277	28,295	29,223
1065 Retirement	74,572	71,719	67,272	67,936
1080 Insurance - Medical	106,065	93,798	93,798	83,376
1081 Insurance - Life	269	207	248	207
Personal Services Subtotal	<u>606,928</u>	<u>567,592</u>	<u>559,543</u>	<u>579,376</u>
Supplies:				
2001 Office Supplies	1,483	1,400	1,400	1,400
2002 Postage	54,362	59,500	64,500	61,500
2004 Gas and Oil	14,252	14,089	13,723	13,514
2005 Minor Tools	369	500	500	950
2008 Educational	-	500	500	500
2015 Other Supplies	1,558	900	1,300	1,360
2018 Computer Supplies	606	1,200	1,350	2,000
2090 Machinery/Tools/Equipment	613	4,500	4,500	4,500
2091 Office Furniture/Equipment	-	-	-	1,200
2093 Computer Equipment	2,743	3,180	680	3,180
Supplies Subtotal	<u>75,986</u>	<u>85,769</u>	<u>88,453</u>	<u>90,104</u>
Services & Charges:				
3001 Memberships & Subscriptions	15	220	220	355
3020 Training/Seminars	2,733	4,945	2,500	4,400
4001 Office Equipment	499	500	-	-
4005 Meters	30,557	26,000	26,000	15,000
4020 Motor Pool Lease Fees	1,718	2,052	2,052	8,520
4030 VM: Fleet Maintenance	8,287	10,979	10,979	11,548
4050 Computer Hardware	-	1,000	1,000	1,000
4055 Computer Software	8,411	13,024	13,024	15,536
4060 Computer Lease Fees	8,265	8,265	8,265	5,566
5007 Other Professional Services	60	1,725	1,725	-
6001 Uniforms	808	800	800	800
6002 Printing/Reproduction	17,834	11,940	15,881	15,600
9998 Request for Upgrade	-	-	-	2,372
Services & Charges Subtotal	<u>79,187</u>	<u>81,450</u>	<u>82,446</u>	<u>80,697</u>
Capital Outlay:				
8002 Building Improvements	-	7,600	7,600	-
8021 Mach/Tools & Equipment	-	-	-	5,500
8023 Computer Equipment	13,575	22,668	22,668	-
Capital Outlay Subtotal	<u>13,575</u>	<u>30,268</u>	<u>30,268</u>	<u>5,500</u>
Division Total	\$ 775,676	\$ 765,079	\$ 760,710	\$ 755,677

Utility Fund
Fiscal Year 2013-14

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 124,596	\$ 100,829	\$ 129,418	\$ 168,605	67.22%
<i>Services & Charges</i>	3,499,225	3,336,822	3,956,248	3,296,641	-1.20%
<i>Capital Outlay</i>	37,488	30,000	34,000	34,000	13.33%
Division Total	<u>\$3,661,309</u>	<u>\$3,467,651</u>	<u>\$4,119,666</u>	<u>\$3,499,246</u>	0.91%

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1012 Sick Buy Back	\$ 15,084	\$ 17,250	\$ 15,070	\$ 15,070
1055 Termination Pay (S/V)	18,239	5,000	30,000	30,000
1060 FICA	2,545	1,700	3,448	2,691
1065 Retirement	6,233	3,925	7,946	6,202
1080 Medical Insurance	82,495	72,954	72,954	114,642
Personal Services Subtotal	124,596	100,829	129,418	168,605
Services & Charges:				
4001 Office Equipment	21,084	23,778	23,778	23,778
4005 Meters	16,325	15,000	12,000	15,000
4011 Building	480	480	480	480
5006 Fiscal Services	72,098	72,500	72,000	72,000
6006 Miscellaneous	9,813	7,800	7,800	7,800
6010 Janitorial Services	100	-	-	-
6091 Bad Debt Expense	31,745	25,000	25,000	25,000
7001 Electrical	33,938	40,000	34,000	35,000
7004 Water	2,007,531	1,740,391	1,740,391	1,737,354
7006 Contract Sewer	17,839	20,000	20,000	20,000
9003 Admin Trans to Fund 003	336,900	200,000	846,087	-
9004 Admin Trans to Fund 004	306,800	574,957	574,957	661,974
9014 Admin Trans to Fund 014	47,711	47,711	47,711	47,711
9018 Admin Trans to Fund 018	300,000	250,000	250,000	300,000
9037 Transfer for Debt Service	296,861	287,044	287,044	287,044
9050 Contingency	-	25,000	15,000	15,000
9997 Req for Special Programs	-	7,161	-	48,500
Services & Charges	3,499,225	3,336,822	3,956,248	3,296,641
Capital Outlay:				
8012 Water Taps	-	10,000	10,000	10,000
8026 Meters and Boxes	37,488	20,000	24,000	24,000
Capital Outlay Subtotal	37,488	30,000	34,000	34,000
Division Total	\$ 3,661,309	\$ 3,467,651	\$ 4,119,666	\$ 3,499,246

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

Enterprise Funds Fiscal Year 2013-14

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Airport Operating	46,107	43,669	41,251	145,091	232.25%
La Porte Area Water Authorit	1,373,694	1,195,760	1,092,485	1,138,431	-4.79%
Total	\$ 1,419,801	\$ 1,239,429	\$ 1,133,736	\$ 1,283,522	3.56%

Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 17,102	\$ 21,277	\$ 21,559	\$ 20,431	-3.98%
Supplies	5,100	9,578	8,826	5,925	-38.14%
Services & Charges	1,397,599	1,208,574	1,103,351	1,257,166	4.02%
Total	\$ 1,419,801	\$ 1,239,429	\$ 1,133,736	\$ 1,283,522	3.56%



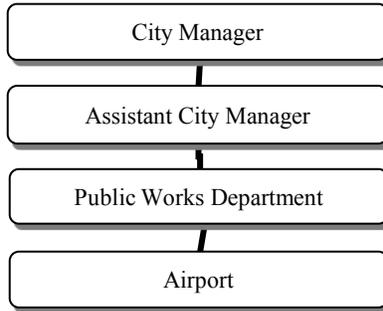
Airport Fund

FY 13-14

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.

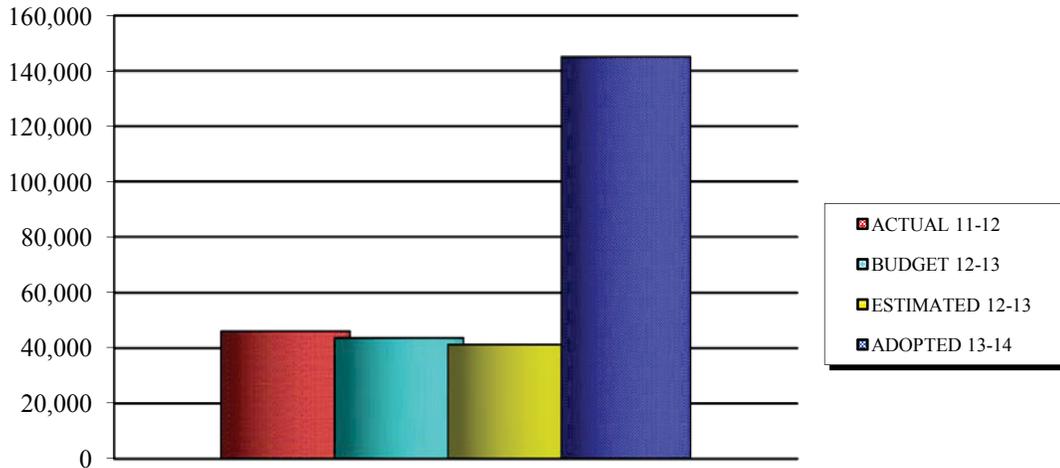
Organizational Chart:



2013-14 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/12</i>	\$	357,556
Plus Estimated 12-13 Revenues		55,924
Less Estimated 12-13 Expenses		41,251
Airport CIP		20,000
<i>Equals Estimated Working Capital 9/30/13</i>		352,229
Plus 13-14 Revenues:		
Charges for Services	55,500	
Interest Income	500	
Total Revenues		56,000
<i>Equals Total Resources</i>		408,229
Less 13-14 Expenses:		
Airport Operations	45,091	
Airport Study	100,000	
Total Expenses		145,091
<i>Equals Estimated Working Capital 9/30/14</i>	\$	263,138

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 55,924	\$ 56,000
Expenses & Commitments	61,251	145,091
Revenues over Expenses	\$ (5,327)	\$ (89,091)

Targeted working capital - 60 to 90 days

Estimated working capital - 662 days

Goal: \$35,776

1 Day = \$398

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
408.01-21	Recycling Receipts	\$ 1,006	\$ -	\$ -	\$ -
408.01-31	Rental of Space	57,957	54,000	55,424	55,500
Charges for Services Subtotal		<u>58,963</u>	<u>54,000</u>	<u>55,424</u>	<u>55,500</u>
Interest:					
483.01-00	Interest Income	773	500	500	500
Interest Subtotal		<u>773</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Airport Fund Revenue		\$ 59,736	\$ 54,500	\$ 55,924	\$ 56,000

Airport Fund FY 13-14

Airport Operating

Goals:

- Monitor airport operations to ensure compliance with Airport Master Plan
- Incorporate the Airport as a revenue generating property (OBJ 4b)

Objectives:

- Monitor compliance with FBO Standards as developed by Advisory Board
- Complete initial phase of airport study

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
Increase revenue by 20%	-	-	

Airport Fund
Fiscal Year 2013-14

Airport Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 17,102	\$ 21,277	\$ 21,559	\$ 20,431	-3.98%
<i>Supplies</i>	893	1,378	1,378	2,225	61.47%
<i>Services & Charges</i>	28,112	21,014	18,314	122,435	482.64%
Division Total	\$ 46,107	\$ 43,669	\$ 41,251	\$ 145,091	232.25%

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.

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
Equipment Operator II	0.50	0.50	0.50
Total	0.50	0.50	0.50

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

010-7077-531

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 11,991	\$ 17,068	\$ 16,299	\$ 15,548
1020 Overtime	1,330	-	197	200
1030 Certification	225	-	450	450
1035 Longevity	-	-	418	442
1060 FICA	979	1,306	1,266	1,114
1065 Retirement	2,577	2,903	2,929	2,677
Personal Services Subtotal	<u>17,102</u>	<u>21,277</u>	<u>21,559</u>	<u>20,431</u>
Supplies:				
2004 Gas and Oil	668	1,153	1,153	2,000
2007 Chemicals	225	225	225	225
Supplies Subtotal	<u>893</u>	<u>1,378</u>	<u>1,378</u>	<u>2,225</u>
Services & Charges:				
4002 Machinery/Tools/Equipment	3,054	4,000	4,000	4,100
4003 Radios and Base Stations	2,190	2,100	2,100	2,100
4020 Motor Pool Lease Fees	9,121	3,396	3,396	1,981
4030 VM: Fleet Maintenance	4,400	1,500	1,500	4,555
5003 Legal	550	300	-	-
5007 Other Professional Services	-	-	145	-
6002 Printing & Reproduction	-	-	-	200
6005 Advertising	-	-	-	200
6007 Insurance	-	-	4	-
6013 TCEQ Requirements	400	200	200	200
7001 Electrical	7,879	9,000	6,451	8,000
9014 Admin Trans to Fund 014	518	518	518	518
9997 Special Programs	-	-	-	100,581
Services & Charges Subtotal	<u>28,112</u>	<u>21,014</u>	<u>18,314</u>	<u>122,435</u>
Division Total	\$ 46,107	\$ 43,669	\$ 41,251	\$ 145,091

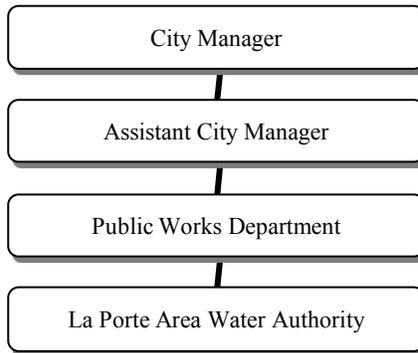
La Porte Area Water Authority Fund

FY 13-14

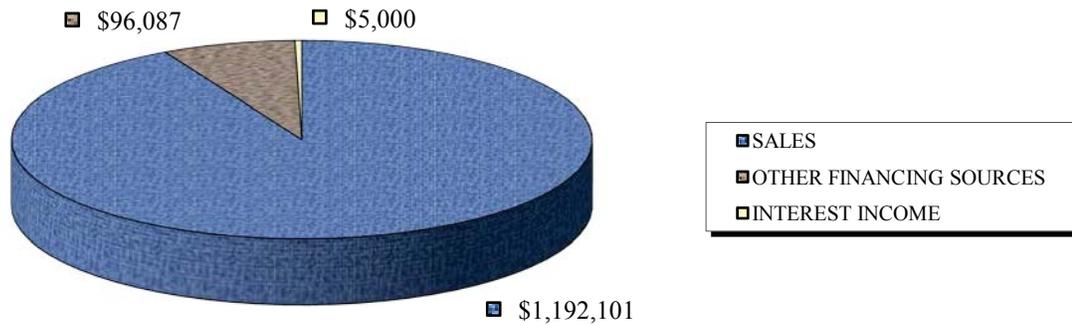
Mission Statement:

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.

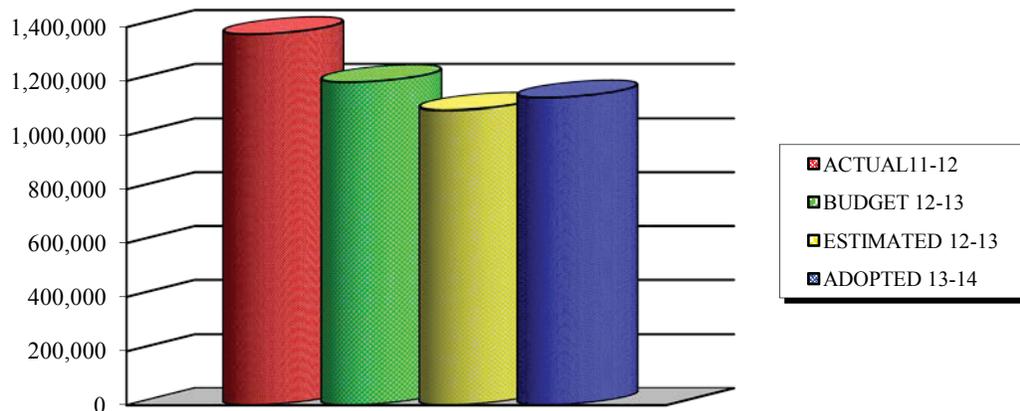
Organizational Chart:



2013-14 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/12</i>		\$ 2,237,767
Plus Estimated 12-13 Revenues		1,311,072
Less Estimated 12-13 Expenses and Commitments		1,092,485
<i>Equals Estimated Working Capital 9/30/13</i>		2,456,354
Plus 13-14 Revenues:		
Water Revenue	1,192,101	
Billing for Capital Reserve	96,087	
Interest	5,000	
Total Revenues		1,293,188
<i>Equals Total Resources</i>		3,749,542
Less 13-14 Expenses:		
Operations	1,138,431	
Total Expenses		1,138,431
<i>Equals Estimated Working Capital 9/30/14</i>		\$ 2,611,111

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 1,311,072	\$ 1,293,188	
Expenses	1,092,485	1,138,431	
Revenues over Expenses	\$ 218,587	\$ 154,757	

Targeted working capital - 60 to 90 days

Estimated working capital - 837 days

Goal: \$280,709

1 Day = \$3,119

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Water Revenue:					
408.05-02	Sales	\$ 1,294,479	\$ 1,129,423	\$ 1,209,945	\$ 1,192,101
	Water Revenue Subtotal	<u>1,294,479</u>	<u>1,129,423</u>	<u>1,209,945</u>	<u>1,192,101</u>
Other Financing Sources					
482.02-00	Billing for Capital Reserve	59,100	96,127	96,127	96,087
	Other Financing Sources Subtotal	<u>59,100</u>	<u>96,127</u>	<u>96,127</u>	<u>96,087</u>
Interest:					
483.01-00	Interest Income - Operations	5,948	5,000	5,000	5,000
	Interest Subtotal	<u>5,948</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Water Authority		\$ 1,359,527	\$ 1,230,550	\$ 1,311,072	\$ 1,293,188

La Porte Area Water Authority Fund FY 13-14

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 2011-12	Estimated 2012-13	Proposed 2013-14
La Porte Usage	1,514.12	1,340.22	1,400.00
Morgan's Point Usage	62.53	62.94	65.00
Shoreacres Usage	95.50	68.28	96.00
(amounts expressed in millions)			

La Porte Area Water Authority Fund
Fiscal Year 2013-14

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 4,207	\$ 8,200	\$ 7,448	\$ 3,700	-54.88%
<i>Services & Charges</i>	<u>1,369,487</u>	<u>1,187,560</u>	<u>1,085,037</u>	<u>1,134,731</u>	-4.45%
Division Total	<u><u>\$1,373,694</u></u>	<u><u>\$1,195,760</u></u>	<u><u>\$1,092,485</u></u>	<u><u>\$1,138,431</u></u>	-4.79%

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies:				
2001 Office Supplies	\$ 52	\$ 100	\$ 50	\$ 100
2002 Postage	24	-	-	-
2015 Other Supplies	51	100	50	100
2090 Machinery/ Tools & Equip	<u>4,080</u>	<u>8,000</u>	<u>7,348</u>	<u>3,500</u>
Supplies Subtotal	4,207	8,200	7,448	3,700
Services & Charges:				
4002 Machinery/Tools/Equipment	1,466	3,500	3,500	9,000
4012 Water Line Maintenance	649	3,000	2,412	3,000
4060 Computer Lease Fees	1,058	1,058	1,058	700
5001 Accounting	6,000	6,500	6,000	6,000
5003 Legal	232	-	-	-
5007 Other Professional Services	-	51,700	15,000	1,700
5022 Treatment Plant Construction	31,875	-	-	-
7004 Water	1,264,050	1,055,464	990,729	1,032,687
9050 Contingency	-	-	-	15,000
9014 Admin Trans to Fund 014	1,305	1,305	1,305	1,305
9072 Operator's Agreement	<u>62,852</u>	<u>65,033</u>	<u>65,033</u>	<u>65,339</u>
Services & Charges Subtotal	1,369,487	1,187,560	1,085,037	1,134,731
Division Total	\$ 1,373,694	\$ 1,195,760	\$ 1,092,485	\$ 1,138,431

Internal Service Funds Fiscal Year 2013-14

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 technology replacement of all types to City departments.

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 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Motor Pool	\$ 2,248,713	\$ 2,737,413	\$ 2,715,144	\$ 3,153,328	15.19%
Insurance	5,405,611	5,709,684	5,694,930	5,648,364	-1.07%
Technology	-	-	-	230,000	
Total	\$ 7,654,324	\$ 8,447,097	\$ 8,410,074	\$ 9,031,692	6.92%

Summary by Expenditure Category:

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14	Percent Change
Personal Services	\$ 858,096	\$ 954,092	\$ 942,275	\$ 902,768	-5.38%
Supplies	306,394	273,524	270,346	279,000	2.00%
Services & Charges	5,385,380	5,660,926	5,638,898	5,636,579	-0.43%
Capital Outlay	1,104,454	1,558,555	1,558,555	2,213,345	42.01%
Total	\$ 7,654,324	\$ 8,447,097	\$ 8,410,074	\$ 9,031,692	6.92%



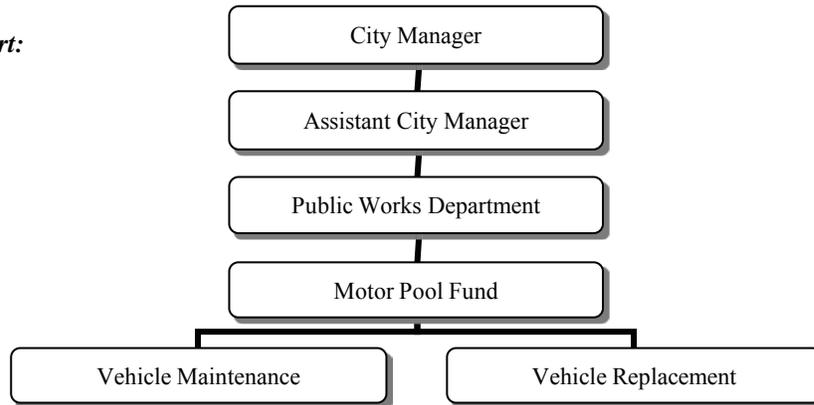
Motor Pool Fund

FY 13-14

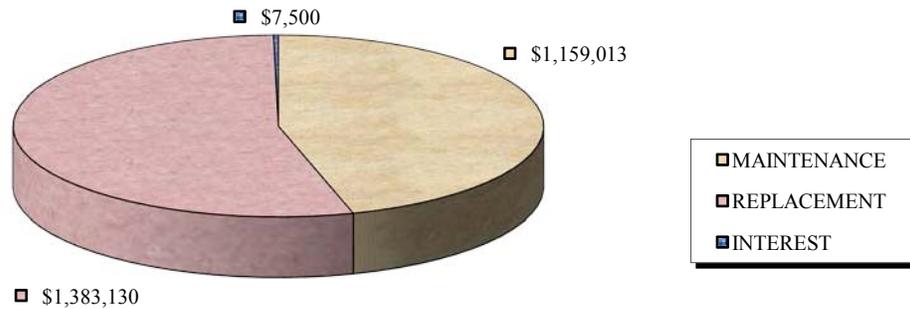
Mission Statement:

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.

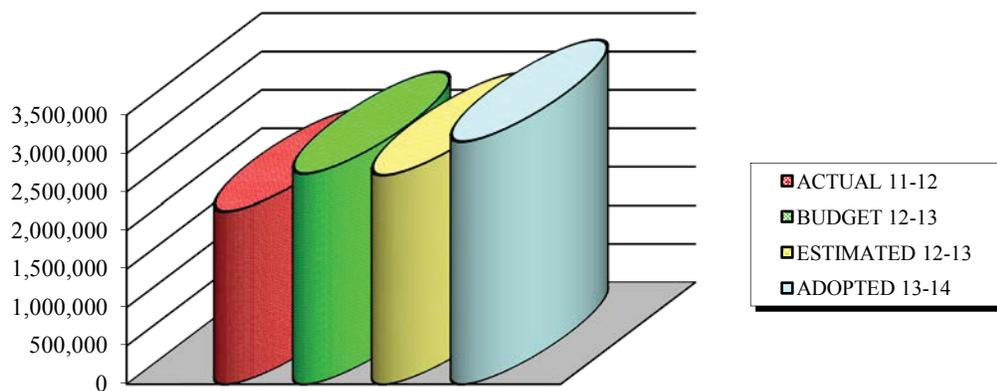
Organizational Chart:



2013-14 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 9/30/12</i>	\$ 3,756,876	\$ (5,305)	\$ 3,751,571
Plus Estimated 12-13 Revenues	1,226,188	1,131,891	2,358,079
Less Estimated 12-13 Expenses	<u>1,355,135</u>	<u>1,156,589</u>	<u>2,511,724</u>
<i>Equals Estimated Working Capital 9/30/13</i>	3,627,929	(30,003)	3,597,926
Plus 13-14 Revenues:			
Charges for Services	1,383,130	1,159,013	2,542,143
Interest	<u>7,500</u>	<u>-</u>	<u>7,500</u>
Total Revenues	<u>1,390,630</u>	<u>1,159,013</u>	<u>2,549,643</u>
<i>Equals Total Resources</i>	5,018,559	1,129,010	6,147,569
Less 13-14 Expenses:			
Purchase of Vehicles	1,983,345	-	1,983,345
Maintenance of Vehicles	<u>-</u>	<u>1,169,983</u>	<u>1,169,983</u>
Total Expenses	<u>1,983,345</u>	<u>1,169,983</u>	<u>3,153,328</u>
<i>Equals Estimated Working Capital 9/30/14</i>	\$ 3,035,214	\$ (40,973)	\$ 2,994,241
	Estimated	Projected	
	2012-13	2013-14	
Revenues	\$ 2,358,079	\$ 2,549,643	
Expenses & Commitments	<u>2,511,724</u>	<u>3,153,328</u>	
Revenues over Expenses	\$ (153,645)	\$ (603,685)	

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

Division	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Approved 2013-14
Fire Prevention - ESD	\$ 2,394	\$ 3,852	\$ 3,852	\$ 3,852
Fire Suppression - ESD	303,000	257,460	257,460	280,045
Emergency Medical Services - ESD	64,037	77,280	77,280	104,220
Police Administration	13,922	13,872	13,872	13,800
Police Patrol	146,680	196,428	196,428	223,128
Criminal Investigation	10,599	12,552	12,552	13,500
Support Services	10,824	18,636	18,636	21,492
Golf Course Maintenance	52,691	73,310	73,310	100,080
Emergency Management	2,178	2,400	2,400	2,700
Purchasing	-	2,160	2,160	-
Information Technologies	-	-	-	5,000
Public Works Administration	982	1,656	1,656	2,784
Streets	128,321	200,324	200,324	257,184
Residential Solidwaste	129,968	156,666	156,666	153,792
Parks Maintenance	24,941	49,248	49,248	55,368
Recreation	231	2,280	2,280	2,808
Special Services	11,597	16,776	16,776	15,384
Planning & Engineering	365	1,128	1,128	2,208
Inspection	2,661	3,132	3,132	3,948
Water Production	5,786	6,984	6,984	7,356
Water Distribution	23,942	40,068	40,068	26,388
Wastewater Collection	34,114	45,300	45,300	51,288
Wastewater Treatment	12,666	19,284	19,284	8,652
Utility Billing	1,718	2,052	2,052	8,520
Airport	-	3,396	3,396	1,981
Vehicle Maintenance Fund	11,298	12,444	12,444	17,652
TOTAL	\$ 994,915	\$ 1,218,688	\$ 1,218,688	\$ 1,383,130

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

Division	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Approved 2013-14
Fire Prevention	\$ 3,551	\$ 3,056	\$ 3,056	\$ 4,062
Fire Suppression	69,619	60,471	60,471	52,838
Emergency Medical Services	52,538	52,859	52,859	62,529
Police Administration	4,510	6,480	6,480	7,109
Police Patrol	150,032	150,457	150,457	106,662
Criminal Investigation	33,175	35,287	35,287	36,589
Support Services	13,811	12,479	12,479	13,289
Golf Course Maintenance	3,495	3,452	3,452	6,500
Emergency Management	2,706	3,141	3,141	4,323
Purchasing	1,804	2,377	2,377	-
Information Technologies	620	2,547	2,547	5,455
Public Works Administration	2,084	1,726	1,726	2,379
Streets	234,674	240,781	240,781	257,457
Residential Solidwaste	312,636	303,630	303,630	321,060
Parks Maintenance	75,538	75,667	75,667	84,929
Recreation	2,706	2,886	2,886	6,471
Special Services	18,659	20,233	20,233	21,443
Planning & Engineering	4,059	3,764	3,764	6,935
Inspection	8,146	6,593	6,593	6,593
Water Production	14,347	16,526	16,526	15,204
Water Distribution	37,233	37,805	37,805	58,438
Wastewater Collection	56,061	60,188	60,188	44,742
Wastewater Treatment	17,137	17,007	17,007	17,903
Utility Billing	8,287	10,979	10,979	11,548
Airport	-	1,500	1,500	4,555
TOTAL	\$ 1,127,428	\$ 1,131,891	\$ 1,131,891	\$ 1,159,013

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2013-14**

Account Number	Amount	Unit	Description
009-5051-522-8050	\$ 418,463	51-36	Ferrara VA40M-2142
009-5051-522-8050	39,272	51-40	Ford Expedition
009-5252-521-8050	33,452	52-04	Chev Impala
009-5253-521-8050	33,452	53-71	Ford Crown Vic
009-5256-521-8050	28,825	56-12	Ford F150
009-5256-521-8050	34,419	56-43	Ford Taurus
009-5256-521-8050	34,419	56-44	Ford Taurus
009-5256-521-8050	34,419	56-45	Ford Taurus
009-6049-551-8050	4,807	49-08	200 Gal Sprayer
009-6049-551-8050	52,557	49-26	Case Trencher
009-6049-551-8050	13,125	49-40	John Deere Sand Trap Rake
009-6049-551-8050	5,211	49-45	John Deere Flail Mower
009-6049-551-8050	5,211	49-46	John Deere Flail Mower
009-6049-551-8050	17,864	49-56	John Deere Rotary Mower
009-7071-531-8050	16,723	71-43	Chev 1500
009-7071-531-8050	38,279	71-56	Ford F350
009-7072-532-8050	16,723	72-05	Chev 1500
009-7072-532-8050	175,000	72-15	Sterling LT7500
009-7072-532-8050	165,000	72-37	FRTL FL81
009-7072-532-8050	175,000	72-38	FRTL FL80
009-7072-532-8050	165,000	72-39	FRTL FL82
009-7072-532-8050	92,524	72-40	FRTL FL80
009-8080-552-8050	-	80-14	Chev 1500 (Swap)
009-8080-552-8050	29,727	80-50	Ford F250
009-8080-552-8050	22,236	80-61	Ford P72
009-8080-552-8050	16,723	80-90	Chev 1500
009-8080-552-8050	13,416	80-93	Kubota ZD21-60
009-7084-533-8050	-	84-19	Ford F150 (Swap)
009-7085-533-8050	16,723	85-02	Chev 1500
009-7085-533-8050	32,343	85-33	Ford F450
009-7085-533-8050	82,341	85-36	Ford Newholland
009-7086-532-8050	16,723	86-05	Chev 1500
009-7087-532-8050	16,723	87-06	Chev 1500
009-7087-532-8050	103,199	87-12	GMC TopKick
009-9090-519-8050	16,723	90-03	Chev 1500
009-9092-524-8050	16,723	92-09	Chev 1500
	\$ 1,983,345		

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
408.01-29	Lease Fees	\$ 994,915	\$ 1,218,688	\$ 1,218,688	\$ 1,383,130
Charges for Services Subtotal		<u>994,915</u>	<u>1,218,688</u>	<u>1,218,688</u>	<u>1,383,130</u>
Miscellaneous:					
410.02-00	Sale of Equipment	(132)	-	-	-
410.05-00	Gain (loss) sale of Equip	116,647	-	-	-
Miscellaneous Subtotal		<u>116,515</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	8,634	7,500	7,500	7,500
Interest Subtotal		<u>8,634</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
Total Vehicle Replacement Revenues		\$ 1,120,064	\$ 1,226,188	\$ 1,226,188	\$ 1,390,630

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

Object	Description	Actual 2011-12	Projected 2012-13	Revised 2012-13	Projected 2013-14
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,127,428	\$ 1,131,891	\$ 1,131,891	\$ 1,159,013
Charges for Services Subtotal		<u>1,127,428</u>	<u>1,131,891</u>	<u>1,131,891</u>	<u>1,159,013</u>
Total Vehicle Maintenance Revenues		\$ 1,127,428	\$ 1,131,891	\$ 1,131,891	\$ 1,159,013

Motor Pool Fund FY 13-14

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 2011-12	Estimated 2012-13	Proposed 2013-14
Vehicles Repaired	1,483	1,527	1,500
Preventive Maintenance Performed	690	709	750
Specifications Prepared	22	13	20

Motor Pool Fund
Fiscal Year 2013-14

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 704,744	\$ 747,648	\$ 740,169	\$ 742,493	-0.69%
<i>Supplies</i>	306,394	273,524	270,346	279,000	2.00%
<i>Services & Charges</i>	133,121	157,686	146,074	148,490	-5.83%
Division Total	\$1,144,259	\$1,178,858	\$1,156,589	\$1,169,983	-0.75%

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 2011-12	Approved 2012-13	Approved 2013-14
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	2.0	2.0	2.0
Parts Assistant	1.0	1.0	1.0
Total	11.5	11.5	11.5

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

024-7074-534

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 460,088	\$ 473,803	\$ 468,744	\$ 471,081
1012 Sick Buy Back	6,739	6,859	6,827	6,032
1020 Overtime	3,912	4,100	3,400	4,100
1030 Certification	7,835	5,700	6,127	7,800
1035 Longevity	6,536	7,612	7,012	6,008
1041 Tool Allowance	4,500	4,200	4,050	4,200
1060 FICA	36,345	37,536	37,039	37,594
1065 Retirement	85,232	87,738	86,876	85,578
1080 Insurance - Medical	93,323	119,853	119,853	119,853
1081 Insurance - Life	234	247	241	247
Personal Services Subtotal	704,744	747,648	740,169	742,493
Supplies:				
2001 Office Supplies	652	700	595	700
2003 Protective Clothing	40	100	50	100
2004 Gas and Oil	12,853	14,000	11,198	13,000
2005 Minor Tools	1,101	1,430	1,430	1,300
2007 Chemical	3,004	3,200	3,171	3,200
2009 Medical	65	100	100	100
2015 Other Supplies	4,627	4,000	3,958	4,000
2030 Small Parts	1,674	1,750	1,600	1,750
2040 Vehicle Maintenance	264,182	241,464	241,464	245,000
2090 Machinery/Tools/Equipment	17,798	6,280	6,280	9,350
2093 Computer Equipment	398	500	500	500
Supplies Subtotal	306,394	273,524	270,346	279,000
Services & Charges:				
3001 Memberships & Subscriptions	2,134	2,250	2,165	2,159
3020 Training/Seminars	767	1,000	950	1,000
4002 Machinery/Tools/Equipment	9,319	5,000	4,850	5,000
4020 Motor Pool Lease Fees	11,298	12,444	12,444	17,652
4021 VM: Outside Contracts	78,760	68,363	77,449	76,000
4055 Computer Software	2,850	25,545	25,545	13,830
4060 Computer Lease Fees	2,409	2,409	2,409	1,225
6001 Uniforms	3,456	3,600	3,560	3,600
7002 Natural Gas	619	1,000	1,241	1,000
9014 Adm Transfer to Fund 014	13,236	13,236	13,236	13,236
9050 Contingency	3,014	10,426	1,500	1,600
9055 VM Contingency	1,986	467	725	1,500
9095 Auto Inventory in Process	3,273	-	-	-
9997 Special Programs	-	11,946	-	10,688
Services & Charges Subtotal	133,121	157,686	146,074	148,490
Division Total	\$ 1,144,259	\$ 1,178,858	\$ 1,156,589	\$ 1,169,983



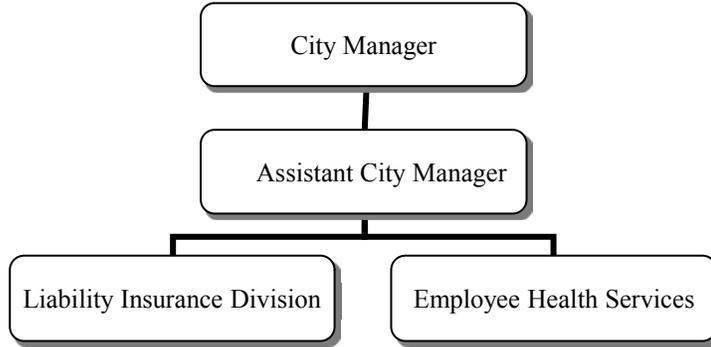
Insurance Fund

FY 13-14

Mission Statement:

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

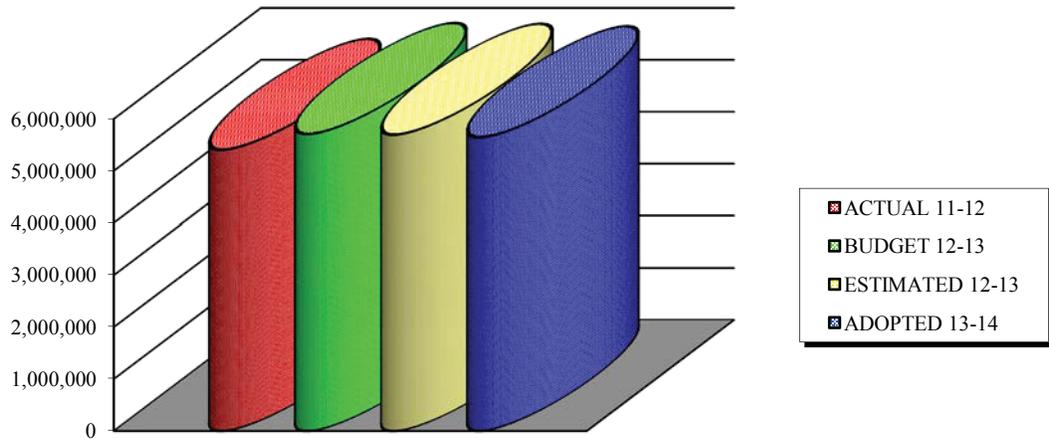
Organizational Chart:



2013-14 Projected Revenues:



Four Year Comparison of Expenses:



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

	Liability Insurance	Employee Health Services	Fund Total
Working Capital 9/30/12	\$ 264,074	\$ 825,194	\$ 1,089,268
Plus Estimated 12-13 Revenues	480,896	5,160,081	5,640,977
Less Estimated 12-13 Expenses	489,330	5,205,600	5,694,930
Equals Estimated Working Capital 9/30/13	255,640	779,675	1,035,315
Plus 13-14 Revenues:			
Charges to Departments	-	4,752,435	4,752,435
Employee Contributions	-	434,000	434,000
Retiree Contributions	-	104,000	104,000
Administrative Transfers	479,646	-	479,646
Interest	1,000	1,000	2,000
Total Revenues	480,646	5,291,435	5,772,081
Equals Total Resources	736,286	6,071,110	6,807,396
Less 13-14 Expenses:			
Employee Health Services	-	5,200,000	5,200,000
Liability Insurance Division	448,364	-	448,364
Total Expenses	448,364	5,200,000	5,648,364
Equals Estimated Working Capital 9/30/14	\$ 287,922	\$ 871,110	\$ 1,159,032

Liability Insurance Division

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 480,896	\$ 480,646
Expenses	489,330	448,364
Revenues over Expenses	\$ (8,434)	\$ 32,282

Employee Health Services Division

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 5,160,081	\$ 5,291,435
Expenses	5,205,600	5,200,000
Revenues over Expenses	\$ (45,519)	\$ 91,435

Liability Insurance Division

Targeted working capital - 60 to 90 days
 Estimated working capital - 234 days
 Goal: \$110,556
 1 Day = \$1,228

Employee Health Services Division

Targeted working capital - 60 to 90 days
 Estimated working capital - 43 days
 Goal: \$1,311,507
 1 Day = \$14,795

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
408.01-28	Proceeds from Damages	\$ 44,197	\$ -	\$ -	\$ -
Charges for Services Subtotal		<u>44,197</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Health Services					
408.04-01	Charges to Departments	3,623,348	4,616,949	4,616,949	4,752,435
408.04-02	Employee Contributions	446,174	485,332	434,000	434,000
408.04-03	Cobra Contributions	26,727	-	3,882	-
408.04-04	Retiree Contributions	102,902	100,000	104,000	104,000
Employee Health Services Subtotal		<u>4,199,151</u>	<u>5,202,281</u>	<u>5,158,831</u>	<u>5,290,435</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	416,876	416,876	416,876	416,876
480.01-02	Transfer from Utility Fund	47,711	47,711	47,711	47,711
480.01-10	Transfer from Airport Fund	518	518	518	518
480.01-16	Transfer from LPAWA Fund	1,305	1,305	1,305	1,305
480.01-24	Transfer from Vehicle Maintenance Fund	13,236	13,236	13,236	13,236
Administrative Transfers Subtotal		<u>479,646</u>	<u>479,646</u>	<u>479,646</u>	<u>479,646</u>
Interest:					
483.01-00	Interest Income	3,692	2,500	2,500	2,000
Interest Subtotal		<u>3,692</u>	<u>2,500</u>	<u>2,500</u>	<u>2,000</u>
Total Insurance Fund		\$ 4,726,686	\$ 5,684,427	\$ 5,640,977	\$ 5,772,081

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

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Approved 2013-14
Fire Prevention	\$ 32,460	\$ 41,688	\$ 41,688	\$ 41,688
Fire Suppression	113,610	145,908	145,908	145,908
Emergency Medical Services	198,818	270,972	270,972	270,972
Police Administration	56,805	72,954	72,954	62,532
Police Patrol	389,520	510,678	510,678	510,678
Criminal Investigation	162,300	208,440	208,440	208,440
Support Services	251,565	323,082	323,082	323,082
Golf Course Clubhouse	32,460	41,688	41,688	41,688
Golf Course Maintenance	64,920	83,376	83,376	104,220
Emergency Management	16,230	20,844	20,844	20,844
Administration	28,402	26,055	26,055	31,266
Human Resources	22,316	31,266	31,266	31,266
Municipal Court	64,920	94,510	94,510	94,510
Purchasing	24,345	31,266	31,266	31,266
Management Info Systems	40,575	52,110	52,110	62,532
City Secretary	32,460	41,688	41,688	41,688
Legal	8,115	10,422	10,422	20,844
Accounting	64,920	83,376	83,376	88,587
Tax	32,460	41,688	41,688	36,477
General Fund Non-Departmental	438,210	562,788	562,788	635,742
Public Works Administration	32,460	41,688	41,688	41,688
Streets	227,220	281,394	281,394	281,394
Residential Solidwaste	190,703	234,495	234,495	234,495
Parks Maintenance	202,875	250,128	250,128	250,128
Recreation	64,920	72,242	72,242	72,242
Special Services	56,805	62,532	62,532	62,532
Parks Administration	48,690	62,532	62,532	62,532
Planning & Engineering	81,150	83,376	83,376	83,376
GIS Division	16,230	20,844	20,844	20,844
Inspections	89,265	114,642	114,642	114,642
Water Production	34,489	44,294	44,294	44,294
Water Distribution	95,351	122,459	122,459	122,459
Wastewater Collection	87,236	112,037	112,037	112,037
Wastewater Treatment	75,064	96,404	96,404	96,404
Utility Billing	73,035	93,798	93,798	83,376
Utility Fund Non-Departmental	56,805	72,954	72,954	114,642
Employee Health Services	2,029	-	-	-
Vehicle Maintenance	93,323	119,853	119,853	119,853
Emergency Services District	8,115	10,422	10,422	10,422
Hotel/Motel Fund	6,086	7,817	7,817	13,028
La Porte Development Corporation	6,086	7,817	7,817	7,817
TOTAL	\$ 3,623,348	\$ 4,606,527	\$ 4,606,527	\$ 4,752,435

**Administration Department
FY 13-14**

Liability Insurance Division

Goals:

- Improve City employees safety performance

Objectives:

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

Insurance Fund
Fiscal Year 2013-14

Liability Insurance Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 140,447	\$ 206,444	\$ 202,106	\$ 160,275	-22.36%
Services & Charges	<u>267,500</u>	<u>301,224</u>	<u>287,224</u>	<u>288,089</u>	-4.36%
Division Total	<u><u>\$ 407,947</u></u>	<u><u>\$ 507,668</u></u>	<u><u>\$ 489,330</u></u>	<u><u>\$ 448,364</u></u>	-11.68%

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.

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

014-6142-515

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1070 Workers Compensation	<u>140,447</u>	<u>206,444</u>	<u>202,106</u>	<u>160,275</u>
Personal Services Subtotal	140,447	206,444	202,106	160,275
Services & Charges:				
6007 Insurance	258,193	286,724	286,224	283,089
6022 Citizen Claims	<u>9,307</u>	<u>14,500</u>	<u>1,000</u>	<u>5,000</u>
Services & Charges Subtotal	267,500	301,224	287,224	288,089
Division Total	\$ 407,947	\$ 507,668	\$ 489,330	\$ 448,364

**Administration Department
FY 13-14**

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 2011-12	Estimated 2012-13	Proposed 2013-14
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 2013-14

Employee Health Services Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 12,905	\$ -	\$ -	\$ -	-
<i>Services & Charges</i>	4,984,759	5,202,016	5,205,600	5,200,000	-0.04%
Division Total	<u>\$4,997,664</u>	<u>\$5,202,016</u>	<u>\$5,205,600</u>	<u>\$5,200,000</u>	-0.04%

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 2011-12	Approved 2012-13	Approved 2013-14
Human Resources Manager	0.25	-	-
Total	0.25	-	-

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

014-6144-515

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 8,658	\$ -	\$ -	\$ -
1035 Longevity	58	-	-	-
1060 FICA	629	-	-	-
1065 Retirement	1,499	-	-	-
1080 Insurance - Medical	2,029	-	-	-
1081 Insurance - Life	32	-	-	-
Personal Services Subtotal	<u>12,905</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
5004 Consulting	37,500	30,000	30,000	30,000
5011 Claims Administration	232,876	228,000	228,000	249,000
6011 Claims Paid	4,365,339	4,496,416	4,500,000	4,501,000
6012 Re-insurance Premiums	289,052	375,000	375,000	360,000
6023 Long-Term Disability	49,149	72,600	72,600	50,000
6073 Wellness Program	10,843	-	-	10,000
Services & Charges Subtotal	<u>4,984,759</u>	<u>5,202,016</u>	<u>5,205,600</u>	<u>5,200,000</u>
Division Total	\$ 4,997,664	\$ 5,202,016	\$ 5,205,600	\$ 5,200,000

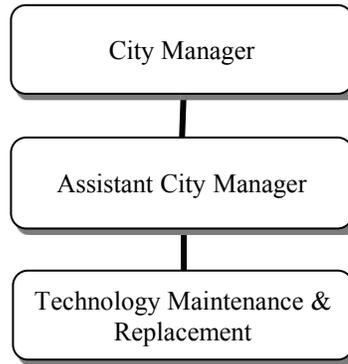
Technology Fund

FY 13-14

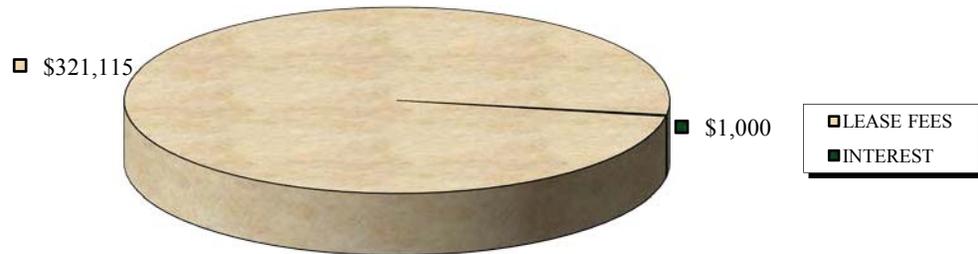
Mission Statement:

To account for revenue and cost of providing computers, telephones & other technology of all types to City Departments and to provide for repair, and replacement for this technology.

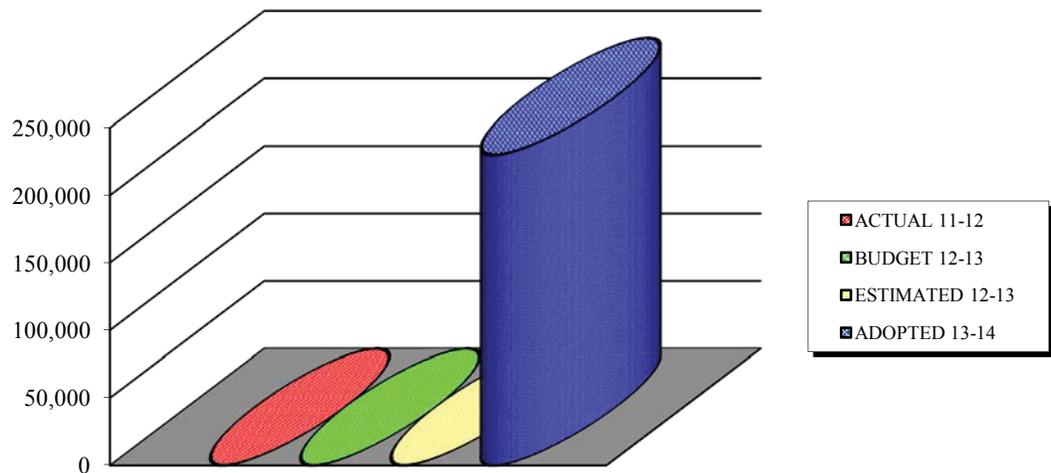
Organizational Chart:



2013-14 Projected Revenues:



Four Year Comparison of Expenses:



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

Working Capital 9/30/12	\$	835,097
Plus Estimated 12-13 Revenues		170,083
Less Estimated 12-13 Expenses		-
Equals Estimated Working Capital 9/30/13		1,005,180
Plus 13-14 Revenues:		
Lease Fees		321,115
Interest		1,000
Total Revenues		322,115
Equals Total Resources		1,327,295
Less 13-14 Expenses:		
Replacement of Hardware / Software		230,000
Total Expenses		230,000
Equals Estimated Working Capital 9/30/14	\$	1,097,295

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 170,083	\$ 322,115
Expenses	-	230,000
Revenues over Expenses	\$ 170,083	\$ 92,115

***\$1,325,378 is restricted for future replacement of hardware and software.**

Projected Reserve Balances at 9/30/2014:

Reserve for SAN Server	\$	207,223
Reserve for PD Technology Infrastructure		391,387
Reserve for Networks		221,054
Reserve for Telephones		194,050
Reserve for Enterprise Software		64,188
Reserve for Neptune		17,476
Total	\$	1,095,378

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

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
408.01-29	Lease Fees	\$ 169,348	\$ 169,083	\$ 169,083	\$ 321,115
Charges for Services Subtotal		<u>169,348</u>	<u>169,083</u>	<u>169,083</u>	<u>321,115</u>
Interest:					
483.01-00	Interest Income	1,685	1,000	1,000	1,000
Interest Subtotal		<u>1,685</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Computer Fund Revenues		\$ 171,033	\$ 170,083	\$ 170,083	\$ 322,115

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

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Approved 2013-14
Fire Prevention	\$ 1,615	\$ 1,615	\$ 1,615	\$ 700
Fire Suppression	8,992	8,992	8,992	3,150
Emergency Medical Services	7,768	7,768	7,768	3,150
Police Administration	7,182	7,182	7,182	8,448
Police Patrol	35,364	35,364	35,364	187,328
Criminal Investigation	8,534	8,534	8,534	32,591
Support Services	6,516	6,516	6,516	50,957
Administration	2,325	2,325	2,325	525
Golf Course Club House	1,239	1,239	1,239	875
Emergency Management	3,868	3,868	3,868	350
Human Resources	1,615	1,615	1,615	700
Municipal Court	5,681	5,681	5,681	2,800
Purchasing	1,726	1,726	1,726	700
Management Info Systems	24,152	24,152	24,152	5,250
City Secretary	6,026	6,026	6,026	700
Legal	265	-	-	-
City Council	2,938	2,938	2,938	1,575
Accounting	4,358	4,358	4,358	1,925
Tax	1,768	1,768	1,768	875
Public Works Administration	2,436	2,436	2,436	875
Streets	1,239	1,239	1,239	525
Residential Solidwaste	376	376	376	175
Parks Maintenance	1,128	1,128	1,128	525
Recreation	1,810	1,810	1,810	1,050
Special Services	2,770	2,770	2,770	875
Parks Administration	2,547	2,547	2,547	875
Planning & Engineering	3,982	3,982	3,982	1,750
GIS Division	1,016	1,016	1,016	525
Inspections	4,733	4,733	4,733	2,100
Water Distribution	1,016	1,016	1,016	525
Wastewater Collection	1,016	1,016	1,016	525
Wastewater Treatment	1,239	1,239	1,239	525
Utility Billing	8,265	8,265	8,265	5,566
La Porte Area Water Authority	1,058	1,058	1,058	700
Vehicle Maintenance	2,409	2,409	2,409	1,225
Hotel/Motel	376	376	376	175
TOTAL	\$ 169,348	\$ 169,083	\$ 169,083	\$ 321,115

Technology Fund
Fiscal Year 2013-14

Technology Replacement Division

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Capital Outlay</i>	\$ -	\$ -	\$ -	\$ 230,000	-
Division Total	\$ -	\$ -	\$ -	\$ 230,000	-

Scope of Services Summary

The Technology Replacement Fund is responsible for the preventive maintenance and repair of the City's computer system. 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
Technology Infrastructure
Detail of Expenditures**

023-0000-580

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay:				
8023 Computer Equipment	-	-	-	230,000
Capital Outlay Subtotal	-	-	-	230,000
Division Total	\$ -	\$ -	\$ -	\$ 230,000

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

<i>Beginning Fund Balance 9/30/12</i>		\$ 6,553,418
Plus Estimated 12-13 Revenues		
Transfer from General Fund	1,413,000	
Transfer from Hotel/Motel Fund	145,000	
Transfer from 4B Fund	695,000	
Interest Income	10,000	
Total Revenues		2,263,000
Less Estimated 12-13 Expenditures and Commitments		
Project Costs	6,997,312	
Total Expenditures and Commitments		6,997,312
<i>Estimated Fund Balance 9/30/13</i>		1,819,106
Plus 13-14 Revenues:		
Transfer from General Fund	1,925,000	
Transfer from Hotel/Motel Fund	165,000	
Transfer from EDC Fund	77,000	
Interest Income	5,000	
Total Revenues		2,172,000
<i>Equals Total Resources</i>		3,991,106
Less 13-14 Expenditures:		
Project Costs	3,468,000	
Contingency	100,000	
Total Expenditures		3,568,000
<i>Ending Fund Balance 9/30/14</i>		\$ 423,106

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 2,263,000	\$ 2,172,000	
Expenditures & Commitments	6,997,312	3,568,000	
Revenues over Expenditures	\$ (4,734,312)	\$ (1,396,000)	

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.

Capital Projects Summary – General CIP (Fund 015)

Fairmont Pool Renovation and Basketball Court Replacement

\$300,000

The Fairmont Park Pool is approaching 50 years of service to the Fairmont Central community. The pool, pool deck, pool house and pump house are in need of renovation and replacement. This project includes replacement of the pool house, pump house, and decking, and complete renovation of the existing pool, and new pump equipment. In addition, the existing half basketball court will be replaced by a regulation size basketball court at the park.

Future Operating Impact: There should be very little increase in operating expenses as a result of this improvement. There will be two additional lights for the basketball court and the restrooms at the Pool House will be accessible 24/7 through exterior ingress and egress so staff will be stocking those and cleaning on a regular basis. Estimated additional annual operating costs are \$700 per year.

Home Lot Purchase

\$100,000

This project will fund the acquisition of buildable lots throughout the City for in-fill housing construction. Lots will be identified from the delinquent property listing of struck off properties (those properties that have gone through the entire process and have not been sold at the sheriff's auction).

Future Operating Impact: None.

Community Coop projects

\$20,000

This project will resurrect a program that was discontinued some years ago. The City will partner with neighborhood groups to complete various community/neighborhood improvements. Each project is considered on a first come- first served basis and will be awarded a maximum of \$5,000.

Future Operating Impact: None.

SCBA

\$400,000

Normally the department replaces these units as needed but because of NFPA 1981 2013 edition, this will no longer be possible. In the 2013 standard, NFPA is making some dramatic changes. This would cause firefighters using the old equipment to be responding under different low air alarms than the current standard. We do not feel that it is safe to operate under those conditions. The air packs we have are not unsafe, but they are not using the same levels of alarm. The new system operates the alarm at 33% capacity and the old system operates at 25% capacity. We have SCBA's that are in service now that are from different standards and operate just fine. Because of the new air standard and Personal Alert Safety System (PASS) changes this is not possible. We will not be needing to purchase more air bottles because both work off the same type of bottle. We will be purchasing the new SCBA's in October/November if approved. These units will take a few months to be delivered.

Future Operating Impact: This project is a safety and compliance issue, and would not impact operational costs.

Historic School House Restoration

\$10,000

This project will fund the design for the restoration of the Historic School house. Once a design and scope of work has been identified, funds can be budgeted for the construction of the building. The Hotel Motel Fund is funding this project.

Future Operating Impact: This project is only funding design at this time. Construction costs and future operational costs are unknown at this time.

Garage for Model T

\$135,000

This project would fund the design and construction of an enclosed garage that would house a historic Model T car. The structure would include a concrete pad, metal building, and automatic door. The Hotel Motel Fund is funding this project.

Future Operating Impact: Maintenance costs of the garage will be minimal, as will be the associated utility costs. Additional costs may be approximately \$1,200 annually.

Bulkhead Repair at Bay (Klein Retreat/Happy Harbor)

\$20,000

This project will fund the installation of bulkhead repairs for the bulkheads along the Happy Harbor/Klein Retreat properties. The existing bulkheads are deteriorating and water is now getting around them and causing erosion on the backside. The project scope includes placing additional rip rap on the bayside and excavating along the eroded areas and filling with rip rap to stabilize it. This project is partially funded by the General Fund (\$12,000) as well the Hotel Motel Fund.

Future Operating Impact: None.

Generator at WWTP

\$1,300,000

For the purchase of fixed generators at the Waste Water Treatment Plant to improve resident return time after an emergency.

Future Operating Impact: An annual maintenance contract will be implemented once the generators are in place; however, the cost is undetermined at this time.

Golf Course/Little Cedar Irrigation System

\$154,000

This project funds the replacement of irrigation pumps and controls for Little Cedar Bayou Park and Bay Forest Golf Course. The current equipment is 25 years old and one of the pumps failed recently. Replacement of the equipment is recommended to avoid losing greens and softball fields due to inoperable irrigation.

Future Operating Impact: This project is a replacement of a current irrigation system. Savings in maintenance costs will be realized with a newer system.

Animal Shelter

\$500,000

Additional funding for a new facility is that offers 6,000 square feet under roofing, with thirty-nine cages in kennel areas, including general population and quarantine. A cattery will include sixty cages, including general population, adoption and isolation. The new facility will have restrooms for employees and guests, proper storage areas for supplies, reporting areas and working stations for animal control officers, and a guest visitation area with lobby. The new facility will also provide for a cleaner, modern and aesthetically appealing atmosphere for employees and guests to the facility. The project budget includes site work, facility construction, parking, fencing, new cages, furniture, and facility equipment.

Future Operating Impact: The future operating impact, including utilities, is approximately \$10,000 annually and has been included in the FY2014 operational budget for PD, as well as, the long range projections.

Radios – Police Department

\$529,000

FCC mandates require that all emergency service radios must be upgraded by December 31, 2016. Each system must be P25 Compliance (6.25 KC bandwidth) - Program developed to address public safety customers' need for state and national interoperable communications; capable of authentication and encryption; and programmable over the air. Since the current radio system does not meet these requirements and cannot be up-graded to meet the standards, an Interlocal Agreement with the City of Houston was entered into for radio services via the City of Houston's trunked Smart Zone 700MHz system. The Interlocal Agreement allowed for the Police Department to purchase discounted required equipment, installations, and recurring repair, maintenance, and programming fees. This system has interoperability with other public safety agencies and addresses upcoming required changes that are being mandated by the Federal Communications Commission.

Future Operating Impact: The future operating impact for warranties and airtime associated with this project are estimated to be an average of \$20,000 annually.

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

<i>Beginning Fund Balance 9/30/12</i>	\$	250,430
Plus Estimated 12-13 Revenues		907,726
Less Estimated 12-13 Expenditures and Commitments		1,186,907
<i>Estimated Fund Balance 9/30/13</i>		(28,751)
Plus 13-14 Revenues:		
Transfer/Loan from General Fund		1,100,000
Water Front Foot Fees		50,000
Sewer Front Fees		50,000
Interest Income		500
Total Revenues		1,200,500
<i>Equals Total Resources</i>		1,171,749
Less 13-14 Expenditures:		
Project Costs		1,168,000
Total Expenses		1,168,000
<i>Ending Fund Balance 9/30/14</i>	\$	3,749

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 907,726	\$ 1,200,500
Expenditures & Commitments	1,186,907	1,168,000
Revenues over Expenditures	\$ (279,181)	\$ 32,500

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.

Capital Projects Summary – Utility CIP (Fund 003)

In House Water Line Replacement

\$57,000

This project funds the replacement of small steel lines in the alleys of La Porte where numerous leaks and failures continue to occur. Locations to be addressed include and may not be limited to:

- 600 BLK OF S.3RD & S. 4TH
- 700 BLK of S. 3RD & 4TH
- 800 BLK of S. OHIO & S. IDAHO
- 1500 BLK Of ROSCOE
- 300 / 400 BLKS of S. CARROLL & S. LOBIT
- connecting the dead-end water main on Airport Blvd. off of Spencer Hwy. to the existing dead-end main on the west end of North D Street for a second feed to the residences located on Jessica Drive, Josh Way, Tanya Drive, and intersecting cul-de-sac streets.

Future Operating Impact: This is an annual replacement project, so there is no impact on future operational costs.

Replace Water Well Controls at Wells 1 & 2

\$231,000

The motor control equipment for the two Fairmont Park water wells is over 40 years old and is now obsolete. Salvaged parts are difficult to find. Staff recommends replacement with a 250 horsepower and 100 horsepower soft-start, currently in use at other city water wells. The project also includes new enclosures and upgrades necessary to meet current electrical codes. The City uses mostly surface water. In the event that well water is required these wells are very important to maintain water service to residents.

Future Operating Impact: This project is a replacement of a current system. Savings in maintenance costs will be realized with a newer system.

Recoat Interior of S. 4th St Elevated Tank

\$120,000

The engineer's evaluation completed in 2012 indicated that the interior coating of the S. 4th Street elevated tank is in need of replacement. This project includes engineering and construction to sandblast the interior, and apply an epoxy coating system. The project also includes over-coating the exterior with acrylic paint to extend the life of the existing epoxy paint. The interior and exterior of the tank was last coated with epoxy in 1995; the exterior was last over-coated with acrylic in 2006.

Future Operating Impact: None.

Water Tank Replacement at Water Plant No. 5

\$465,000

The water storage tank at Spencer Highway and Bay Area Boulevard is approximately 35 years old. The tank was most recently inspected in 2009 and the replacement of the tank has been deferred for several years since that time. This project funds the replacement of this structure with a welded steel, multi-plate tank that is estimated to have more than 4 times the life of the current bolted steel tank.

Future Operating Impact: This project is a replacement of a current irrigation system. Savings in maintenance costs will be realized with a newer system.

Fire Hydrant Replacement and Rehabilitation

\$30,000

This project will fund an annual maintenance, rehabilitation, and replacement program for approximately 1,300 hydrants within the City. This maintenance is important to ensure that the hydrants are in working order for the Fire Department.

Future Operating Impact: None.

Aeration Basin Clean Out

\$50,000

The aeration basins are 30 years old and have accumulated large deposits of grit, sediment and other heavy debris. This project funds a program to remove the grit, sediment, and heavy metals from the aeration basins at the Wastewater Treatment Plant. Removing the debris also restores the aeration basin air to wastewater transfer capacity. The aeration basins will be taken offline, drained, and have all materials removed. The material will then be transported to a permitted facility for disposal. The Texas Commission on Environmental Quality is expected to unveil more stringent requirements for heavy metals in the Wastewater Treatment Plant effluent and this program will ensure that La Porte is ahead of the curve in this regard. This will be the first year of a three year project and assist in the development of a scheduled maintenance program.

Future Operating Impact: None.

Lift Pump Replacement

\$30,000

The four primary lift pumps at the Wastewater Treatment Plant are approximately 30 years old and the parts are obsolete. One pump is currently out of service and parts are not available. This would be the first year of the four year plan to replace one of the four pumps each year.

Future Operating Impact: This project is a replacement of lift pumps. Savings in maintenance costs will be realized with a newer system.

Replacement Water Meters for the AMR System

\$90,000

This project will fund the purchase of replacement meters for the AMR wireless system. The AMR system is 7 years old and the meters are starting to show signs of wear and are breaking down at a rate that our inventory cannot keep up. Each meter costs approximately \$500 and there are 11,400 meters in the system.

Future Operating Impact: Reduced maintenance costs of meter repairs will be realized.

Concrete Street Replacement Program

\$95,000

This project includes complete street removal, base repairs, storm sewer improvements, and replacement of water and sewer lines. Catlett, Belfast, Pineybrook, and Scotchmoss are identified as design only this year to establish a defined construction cost. The total project cost for the scope outlined below is \$880,000.

Street	Beginning	End	Total Budget	Fund Breakdown (Amount)
Catlett ^{1, 5, 6}	Valleybrook	Farrington	\$88,000	Fund 033 (\$60,000) Fund 003 (\$8,000) Fund 019 (\$20,000)
Belfast ^{1, 5, 6}	Valleybrook	Farrington	\$88,000	Fund 033 (\$60,000) Fund 003 (\$8,000) Fund 019 (\$20,000)
Pineybrook ^{2, 5, 6}	Antrim	Carlow	\$54,000	Fund 033 (\$30,000) Fund 003 (\$4,000) Fund 019 (\$20,000)
Scotchmoss ^{2, 4, 5, 6}	Spencer	Oakhaven	\$100,000	Fund 033 (\$65,000) Fund 003 (\$25,000) Fund 019 (\$10,000)
Coupland ^{2, 7, 8}	North L	North L	\$25,000	Fund 033 (\$12,000) Fund 019 (\$13,000)
Pine Bluff Subdivision ^{3, 7, 9}	-	-	\$25,000	Fund 033 (\$25,000)
Jefferson and Sylvan ¹	North of Bayshore Dr.		\$500,000	Fund 033 (\$300,000) Fund 003 (\$50,000) Fund 019 (\$150,000)
Totals:			\$880,000	Fund 033 (\$552,000) Fund 003 (\$95,000) Fund 019 (\$233,000)

[1] Consultant pavement rating = 2 and 3 (out of 10).

[2] Consultant pavement rating = 3 (out of 10).

[3] Consultant pavement rating = From 1 to 4 (out of 10) for various roadway segments.

[4] Include water main replacement within project limits.

[5] Study need for drainage and other utility improvements during the design process.

[6] Design only in FY 14. Budget request for construction anticipated with the FY 15 submittal.

[7] Budget request for construction when funding permits.

[8] Staff to evaluate feasibility of draining Coupland south of the subdivision then 1500-LF west toward the flood Harris County Flood Control channel.

[9] Staff to evaluate the cost/benefit of constructing additional off-site outlets east (to bay) and west to bayou west of South Broadway with the in-house design.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

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

<i>Beginning Fund Balance 9/30/12</i>	\$	327,913
Plus Estimated 12-13 Revenues		250,500
Less Estimated 12-13 Expenditures and Commitments		299,295
<i>Estimated Fund Balance 9/30/13</i>		279,118
Plus 13-14 Revenues:		
Transfer from Utility Fund		300,000
Interest Income		500
		300,500
Total Revenues		300,500
<i>Equals Total Resources</i>		579,618
Less 13-14 Expenditures:		
Project Costs		570,000
Contingency		-
		-
Total Expenditures		570,000
<i>Ending Fund Balance 9/30/14</i>	\$	9,618

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 250,500	\$ 300,500	
Expenditures & Commitments	299,295	570,000	
Revenues over Expenditures	\$ (48,795)	\$ (269,500)	

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.

Capital Projects Summary –Sewer Rehabilitation CIP (Fund 018)

Sanitary Sewer Rehab (SSO)

\$350,000

Public Works Department will perform in-house rehabilitation of sewers by slipline, point repairs, manhole sealing, smoke testing, and TV inspection.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

Lift Station 39 Force Main Replacement (SSO)

\$185,000

The Lift Station 39 force main runs parallel with South Broadway on the west side of the road 2,600 feet from Lift Station 39 at North Shady Lane to a manhole at the corner of South Broadway and Fairfield Lane. The force main is cast iron over 50 years old and has failed several times in recent years, causing waste water to overflow into the adjacent right of way. The cast iron pipe will be replaced with polyethylene pipe.

Future Operating Impact: This project is a replacement of a current force main. Savings in maintenance costs will be realized with a newer system.

Lift Station 22 Improvements (SSO)

\$35,000

This project funds the replacement of pumps, piping, controls and motors at Lift Station #22 (10530 North P Street). This lift station is over 50 years old, with obsolete equipment. Repair parts will become unavailable in the near future.

Future Operating Impact: This project is an improvement/replacement to a current lift station. Savings in maintenance costs will be realized with a newer system.

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

<i>Beginning Fund Balance 9/30/12</i>	\$	327,439
Plus Estimated 12-13 Revenues		266,980
Less Estimated 12-13 Expenditures and Commitments		385,803
<i>Estimated Fund Balance 9/30/13</i>		208,616
Plus 13-14 Revenues:		
Drainage Fees	266,000	
Interest Income	500	
Total Revenues		266,500
<i>Equals Total Resources</i>		475,116
Less 13-14 Expenditures:		
Drainage Improvements	453,000	
Total Expenditures		453,000
<i>Ending Fund Balance 9/30/14</i>	\$	22,116

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 266,980	\$ 266,500	
Expenditures & Commitments	385,803	453,000	
Revenues over Expenditures	\$ (118,823)	\$ (186,500)	

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

Capital Projects Summary – Drainage Improvements CIP (Fund 019)

Inlet Replacement Program

\$5,000

Annual program to address isolated inlet repairs.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

Drainage Maintenance Projects

\$35,000

This projects funds in-house drainage projects identified throughout the year.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

Storm Sewer Upsizing Projects

\$180,000

This project funds improvements to upsize the storm sewer at various locations. Staff has identified the following locations as candidates as the FY 14 projects. However, depending upon the final scope of work and whether there are other unanticipated repairs that are required at unforeseen locations, all locations may not be addressed in FY 2014.

- Broadway and A St- upsize from 12” to 24”
- N. 3rd and Adams- upsize from 12” to 24”
- S. Virginia and E. E St.- upsize from 12” to 24”

Future Operating Impact: None.

Concrete Street Replacement Program

\$233,000

This project includes complete street removal, base repairs, storm sewer improvements, and replacement of water and sewer lines. Catlett, Belfast, Pineybrook, and Scotchmoss are identified as design only this year to establish a defined construction cost. The total project cost for the scope outlined below is \$880,000.

Street	Beginning	End	Total Budget	Fund Breakdown (Amount)
Catlett ^{1, 5, 6}	Valleybrook	Farrington	\$88,000	Fund 033 (\$60,000) Fund 003 (\$8,000) Fund 019 (\$20,000)
Belfast ^{1, 5, 6}	Valleybrook	Farrington	\$88,000	Fund 033 (\$60,000) Fund 003 (\$8,000) Fund 019 (\$20,000)
Pineybrook ^{2, 5, 6}	Antrim	Carlow	\$54,000	Fund 033 (\$30,000) Fund 003 (\$4,000) Fund 019 (\$20,000)
Scotchmoss ^{2, 4, 5, 6}	Spencer	Oakhaven	\$100,000	Fund 033 (\$65,000) Fund 003 (\$25,000) Fund 019 (\$10,000)
Coupland ^{2, 7, 8}	North L	North L	\$25,000	Fund 033 (\$12,000) Fund 019 (\$13,000)
Pine Bluff Subdivision ^{3, 7, 9}	-	-	\$25,000	Fund 033 (\$25,000)
Jefferson and Sylvan ¹	North of Bayshore Dr.		\$500,000	Fund 033 (\$300,000) Fund 003 (\$50,000) Fund 019 (\$150,000)
Totals:			\$880,000	Fund 033 (\$552,000) Fund 003 (\$95,000) Fund 019 (\$233,000)

[1] Consultant pavement rating = 2 and 3 (out of 10).

[2] Consultant pavement rating = 3 (out of 10).

[3] Consultant pavement rating = From 1 to 4 (out of 10) for various roadway segments.

[4] Include water main replacement within project limits.

[5] Study need for drainage and other utility improvements during the design process.

[6] Design only in FY 14. Budget request for construction anticipated with the FY 15 submittal.

[7] Budget request for construction when funding permits.

[8] Staff to evaluate feasibility of draining Coupland south of the subdivision then 1500-LF west toward the flood Harris County Flood Control channel.

[9] Staff to evaluate the cost/benefit of constructing additional off-site outlets east (to bay) and west to bayou west of South Broadway with the in-house design.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.



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

<i>Beginning Fund Balance 9/30/12</i>	\$	787,037
Plus Estimated 12-13 Revenues		995,719
Less Estimated 12-13 Expenditures		1,356,468
<i>Estimated Fund Balance 9/30/13</i>		426,288
Plus 13-14 Revenues:		
Sales Tax		994,719
Interest Income		1,000
Total Revenues		995,719
<i>Equals Total Resources</i>		1,422,007
Less 13-14 Expenditures:		
Street Maintenance Projects		1,422,000
Total Expenditures		1,422,000
<i>Ending Fund Balance 9/30/14</i>	\$	7

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 995,719	\$ 995,719
Expenditures	1,356,468	1,422,000
Revenues over Expenditures	\$ (360,749)	\$ (426,281)

Capital Projects Summary – Street Maintenance CIP (Fund 033)

Concrete Street Replacement Program

\$552,000

This portion of the project includes complete street removal, base repairs, storm sewer improvements, and replacement of water and sewer lines. Some streets are identified as design only this year to establish a defined construction cost.

Street	Beginning	End	Total Budget	Fund Breakdown (Amount)
Catlett ^{1, 5, 6}	Valleybrook	Farrington	\$88,000	Fund 033 (\$60,000) Fund 003 (\$8,000) Fund 019 (\$20,000)
Belfast ^{1, 5, 6}	Valleybrook	Farrington	\$88,000	Fund 033 (\$60,000) Fund 003 (\$8,000) Fund 019 (\$20,000)
Pineybrook ^{2, 5, 6}	Antrim	Carlow	\$54,000	Fund 033 (\$30,000) Fund 003 (\$4,000) Fund 019 (\$20,000)
Scotchmoss ^{2, 4, 5, 6}	Spencer	Oakhaven	\$100,000	Fund 033 (\$65,000) Fund 003 (\$25,000) Fund 019 (\$10,000)
Coupland ^{2, 7, 8}	North L	North L	\$25,000	Fund 033 (\$12,000) Fund 019 (\$13,000)
Pine Bluff Subdivision ^{3, 7, 9}	-	-	\$25,000	Fund 033 (\$25,000)
Jefferson and Sylvan ¹	North of Bayshore Dr.		\$500,000	Fund 033 (\$300,000) Fund 003 (\$50,000) Fund 019 (\$150,000)
Totals:			\$880,000	Fund 033 (\$552,000) Fund 003 (\$95,000) Fund 019 (\$233,000)

[1] Consultant pavement rating = 2 and 3 (out of 10).

[2] Consultant pavement rating = 3 (out of 10).

[3] Consultant pavement rating = From 1 to 4 (out of 10) for various roadway segments.

[4] Include water main replacement within project limits.

[5] Study need for drainage and other utility improvements during the design process.

[6] Design only in FY 14. Budget request for construction anticipated with the FY 15 submittal.

[7] Budget request for construction when funding permits.

[8] Staff to evaluate feasibility of draining Coupland south of the subdivision then 1500-LF west toward the flood Harris County Flood Control channel.

[9] Staff to evaluate the cost/benefit of constructing additional off-site outlets east (to bay) and west to bayou west of South Broadway with the in-house design.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

Asphalt Overlay

\$700,000

This portion of the project includes milling, stabilization of the sub grade, chip seal and application of an asphalt overlay to the following streets:

Street	Beginning	Ending	Consultant Inspection Rating [Scale: 1(gravel) – 10 (good/new)]
Boyett	Spencer	Dead end	2
Buchanan	North H	Dead end	2
Cypress Ave.	Park	Dead end	2
Flintlock	Battleview	North D	2
Patty	Kansas	Bayshore	2
West F	16 th	Dead end	2
West G	16th	Dead end	2
Hamilton	Dead end	Dead end	3
Weatherford	Dead end	Dead end	3/4
Carlisle	Dead end	Dead end	3/4
Davis	Dead end	Dead end	3/4
Bonner	Dead end	Dead end	3/4
Falk	Bayside	Dead end	3
Humphreyville	Bayside	Dead end	3/4

Note: For streets that received a 2-rating [1(poor) to 10 (high)] rating in the 2013 HDR pavement inspection report, city crews will reclaim the street and seal the surface. In this same FY 13-14 budget year, a contractor will follow behind and apply the final asphalt surface course.

For streets that received ratings of 3 or 4, city crews and/or the paving contractor will repair base failures and level the existing pavement prior to contractor resurfacing. City crews completed a significant percentage of the repairs needed for these 3 and 3 /4- rated streets listed in FY 12-13 necessary for contract resurfacing proposed in FY 13-14.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

Handicap Ramp Construction

\$45,000

This project will fund the construction and installation of 24 handicap accessible ramps in the Fairmont Park Subdivision. The primary goal is to construct a handicap ramp where the existing sidewalk intersects the roadway at locations with a full-height curb (no ramp currently). The existing ramps will remain with only a few exceptions where the existing ramps cannot accommodate a wheelchair in its current condition.

Proposed Locations:

- Antrim/Roseberry – Rebuild the two west side quadrants. One ramp each quadrant.
- Belfast/Roseberry - Rebuild the two west side quadrants. One ramp each quadrant.
- Carlow/Parkmont – Construct 2 new ramps, replace one existing.
- Dover Hill/Stonemont – Construct 4 new ramps.
- Parkmont/Carlow – Construct 1 new ramp.

- Quiet Hill/Stonemont – Rebuild two quadrants. One ramp each quadrant.
- Rustic Rock/Wilmont – Construct 1 new ramp SE corner.
- Rocky Hollow/Wilmont – Construct 1 new ramp SE corner. MH rim to grade.
- Rocky Hollow/Cedarmont – Rebuild the SW quadrant. Two ramps SE quadrant. MH rim to grade.
- Maplewood Drive @ Shell Rock, Rustic Rock, Oakmont, Barmont – Rebuild the two east side quadrants. One ramp each quadrant. (8 total)

Note – there are a number of other intersections in Fairmont Park where there is an existing ramp at the corner but with a second redundant length of sidewalk intersecting the road without a ramp. When appropriate the redundant length of sidewalk will be removed in lieu of constructing a second ramp.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

Concrete Slab Jacking

\$25,000

This project includes slab jacking at locations where settling has occurred on roadway slab sections at locations throughout the City.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

Concrete Street/Inlet repairs

\$100,000

This project includes removal and replacement of deteriorated concrete slab sections at the locations listed below and storm sewer repairs at these and other locations.

	Consultant Inspection Rating (Scale: 1=gravel to 10=good/new)
North 12 th ¹	4
Elmwood ²	5
Mockingbird ³	2
Meadowlark ³	3

[1] The concrete pavement in the north end of North 12th has failed. Drainage issues may be a contributing factor. Staff will investigate the potential for drainage improvements in this area. It may be that the pavement work is deferred in favor of a larger future project upon further investigation.

[2] Isolated sections of concrete on Elmwood in poor condition near N. L Street.

[3] Though Mocking Bird and Meadowlark was rated a 2 and 3 respectively by the city’s pavement inspection consultant, there is very little differential settlement between individual concrete roadway slabs and the roadway still provides a reasonably smooth drive. Staff proposes to repair isolated pavement sections sufficient enough to improve the pavement rating to a 4 (out of 10) and defer full improvements for a minimum of 5-years.

Future Operating Impact: This is an annual replacement/maintenance program, so there is no impact on future operational costs.

City of La Porte
2010 Certificates of Obligation Bond Fund (50) Summary

Beginning Fund Balance 9/30/12		\$	1,935,347
Plus Estimated 12-13 Revenues			
Interest Income	1,500		
Total Revenues	1,500		1,500
Less Estimated 12-13 Expenditures and Commitments			
Drainage Improvements	225,000		
Total Expenditures & Commitments	225,000		225,000
Estimated Fund Balance 9/30/13			1,711,847
Plus 13-14 Revenues:			
Interest Income	-		
	-		-
Equals Total Resources			1,711,847
Less 13-14 Expenditures:			
Future - Drainage Improvement Projects (TBD)	1,711,847		
Total Expenditures	1,711,847		1,711,847
Ending Fund Balance 9/30/14		\$	-

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 1,500	\$ -
Expenditures & Commitments	225,000	1,711,847
Revenues over Expenditures	\$ (223,500)	\$ (1,711,847)

2010 Certificates of Obligation Bonds issued for Drainage Improvements.

Capital Projects Summary – 2010 Bond Projects (Fund 050)

In 2012-13, Shady River Drainage Improvements and Battleground Estates Drainage Improvements underwent a PER. The Shady River PER didn't show a real need to widen the Taylor Bayou channel. Instead, it indicated that focusing on interior drainage improvements would reap more benefit to the neighborhood. Staff is looking to upsize some key inlets and upsize two important outfalls drainage outfalls that are severely undersized.

The Battleground Estates PER concludes that removing the dual 42 inch CMP restriction and extending the dual 8 foot by 10 foot box culverts would reduce the water surface elevation at P Street and upstream approximately 1,000 feet, but does not extend to Battleground Estates. Staff will evaluate the channel cross section and potential obstructions, design the culvert extensions and any future infrastructure needed to facilitate drainage of the Battleground Estates Subdivision. Staff will also work with Harris County and Harris County Flood Control in an effort to partner on this project.

As a result of these two PER, the funds allocated for the projects was largely unspent. Staff recommends re-allocating the funds towards 3rd Street Drainage. 3rd Street Drainage is a grant-funded project. There is \$3.1 million allocated for construction. Current engineer estimates place the project approximately \$500,000 over the construction budget. While staff has made some modifications to the project to bring the cost down, it has resulted in potential narrowing of scope (sidewalks to be bid as alternates, eliminating section from Main to A Street).

Future Operating Impact: None.

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

<i>Beginning Fund Balance 9/30/12</i>		\$	3,090,536
Plus Estimated 12-13 Revenues			3,165,446
Less Estimated 12-13 Expenditures			3,750,205
<i>Estimated Fund Balance 9/30/13</i>			2,505,777
Plus 13-14 Revenues:			
General Property Taxes - Current	2,361,341		
General Property Taxes - Delinquent	62,000		
Transfer from Utility Fund	661,974		
Transfer from Section 4B	948,545		
Interest Income	7,072		
Total Revenues			4,040,932
<i>Equals Total Resources</i>			6,546,709
Less 13-14 Expenditures:			
2002 General Obligation Bonds	322,515		
2004 Certificates of Obligation	348,283		
2005 General Obligation Bonds	457,869		
2005 Certificates of Obligation	104,510		
2006 General Obligation Bonds	92,883		
2006 Certificates of Obligation	467,623		
2007 Certificates of Obligation	598,008		
2010 General Obligation Refunding Bonds	583,538		
2010 Certificates of Obligation	545,994		
2012 GO Refunding Bonds	337,904		
Total Expenditures			3,859,125
<i>Ending Fund Balance 9/30/14</i>		\$	2,687,584

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 3,165,446	\$ 4,040,932	
Expenditures	3,750,205	3,859,125	
Revenues over Expenditures	\$ (584,759)	\$ 181,807	

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

<i>Beginning Fund Balance 9/30/12</i>		\$	293,558
Plus Estimated 12-13 Revenues			287,544
Less Estimated 12-13 Expenditures			296,861
<i>Estimated Fund Balance 9/30/13</i>			284,241
Plus 13-14 Revenues:			
Transfer from Utility Fund		287,044	
Interest Income		500	
Total Revenues			287,544
<i>Equals Total Resources</i>			571,785
Less 13-14 Expenditures:			
2006 Private Placement Bonds		287,044	
Total Expenditures			287,044
<i>Ending Fund Balance 9/30/14</i>		\$	284,741

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 287,544	\$ 287,544
Expenditures	296,861	287,044
Revenues over Expenditures	\$ (9,317)	\$ 500

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

<i>Beginning Fund Balance 9/30/12</i>	\$	-
Plus Estimated 12-13 Revenues		698,556
Less Estimated 12-13 Expenditures		<u>698,556</u>
<i>Estimated Fund Balance 9/30/13</i>		-
Plus 13-14 Revenues:		
Billings to Cities	<u>688,650</u>	
Total Revenues		<u>688,650</u>
<i>Equals Total Resources</i>		688,650
Less 13-14 Expenditures:		
2010 Refunding Bonds	<u>688,650</u>	
Total Expenditures		<u>688,650</u>
<i>Ending Fund Balance 9/30/14</i>	\$	-

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 698,556	\$ 688,650	
Expenditures	<u>698,556</u>	<u>688,650</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 24, 2013

City of La Porte, Texas

Corby Alexander
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>
2013-14	3,859,125	287,044	688,650	4,834,819
2014-15	3,845,229	277,226	691,838	4,814,293
2015-16	3,816,165	267,409	692,850	4,776,424
2016-17	3,788,099	-	326,400	4,114,499
2017-18	3,766,064	-	-	3,766,064
2018-19	3,738,610	-	-	3,738,610
2019-20	3,583,451	-	-	3,583,451
2020-21	3,253,784	-	-	3,253,784

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>
2013-14	3,859,125	287,044	688,650	4,834,819
2014-15	3,845,229	277,226	691,838	4,814,293
2015-16	3,816,165	267,409	692,850	4,776,424
2016-17	3,788,099	-	326,400	4,114,499
2017-18	3,766,064	-	-	3,766,064
2018-19	3,738,610	-	-	3,738,610
2019-20	3,583,451	-	-	3,583,451
2020-21	3,253,784	-	-	3,253,784

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

Note: As of July 22, 2010, the balance of the 1985 and 2002 bond elections is as follows (amounts in thousands):

		Amount Voted	Amount Issued	Amount Remaining	
1985 Election	Street Improvements	\$ 2,500	\$ 2,000	\$ 500	(a)
	Sanitary Land Fill	4,000	2,500	1,500	(a)
2002 Election	Baseball Complex & Park Improvements	3,200	1,200	2,000	
	Police Station	7,700	7,700	0	
	Total	\$17,400	\$13,400	\$ 4,000	

- (a) The City does not intend to issue the remainder of this authorization.

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 assessed valuation, calculated as follows:

Total assessed value		2,345,861,681
Times debt limit factor (\$2.50 per \$100)		<u> .025</u>
Equals debt limit		58,646,542
Less amount applicable to debt limit	17,550,000	
Plus funds accumulated for servicing of debt	<u> 2,528,122</u>	
Equals remaining legal debt margin		43,624,664

This means the City could issue up to \$43,624,664 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

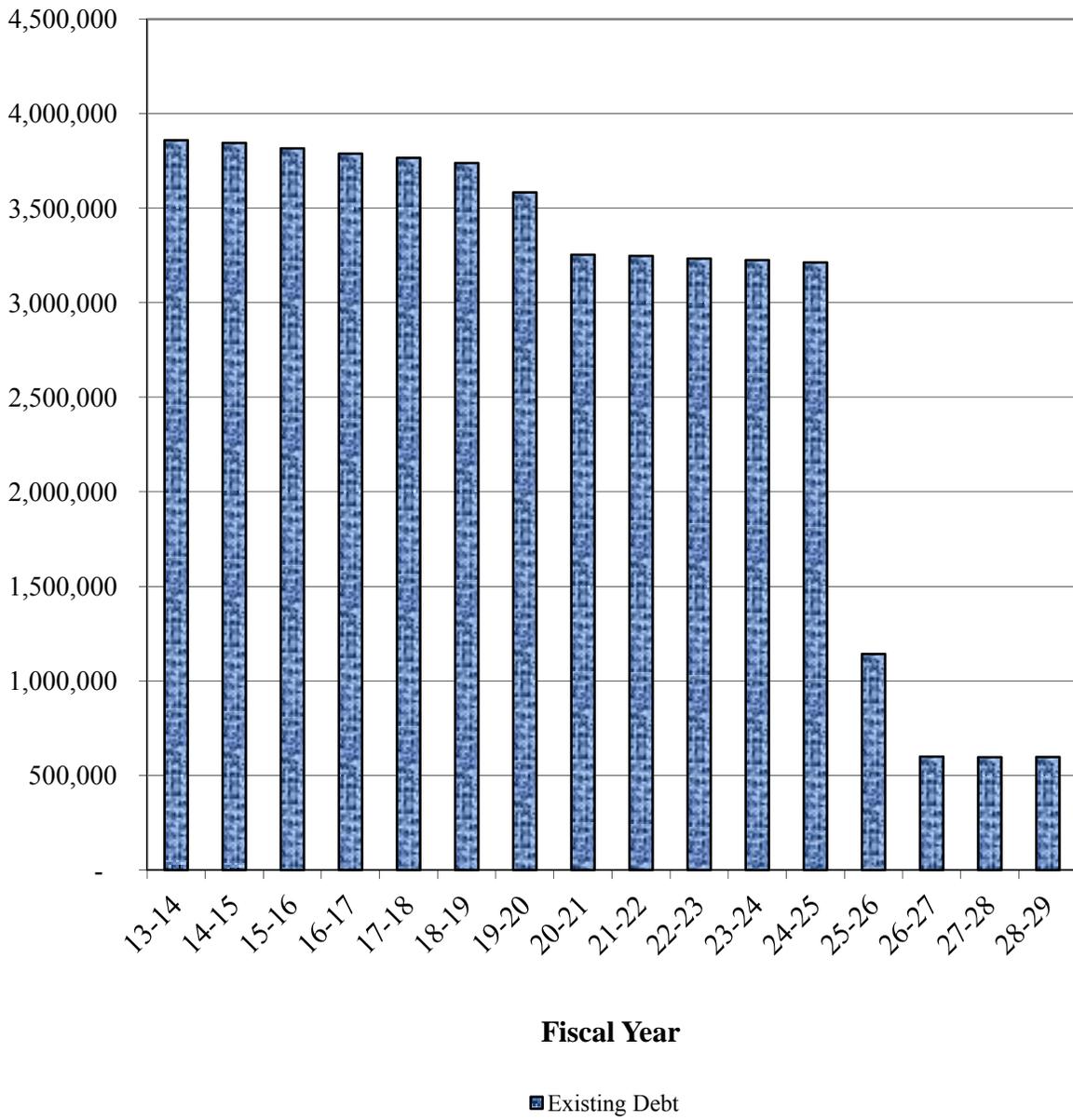
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2010	15,715,000	36,779	427.28
2011	14,720,000	33,800	435.50
2012	18,670,000	34,138	546.90
2013	17,550,000	35,280	497.45

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

	Estimated 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
Beginning Working Capital	\$ 3,090,536	\$ 2,505,777	\$ 2,687,585	\$ 2,936,296	\$ 3,256,209	\$ 3,647,451	\$ 4,108,668	\$ 4,821,924	\$ 5,688,908	\$ 6,832,698
Plus Revenues:										
Property Taxes - Current	1,600,000	2,361,341	2,408,568	2,456,739	2,505,874	2,555,991	2,607,111	2,659,253	2,712,438	2,766,687
Property Taxes - Delinquent	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Transfer from General Fund	100,000	-	-	-	-	-	-	-	-	-
Transfer from Utility Fund	574,957	661,974	665,854	663,063	661,489	666,964	833,541	825,560	820,977	813,928
Transfer from Section 4B	410,061	948,545	950,799	946,935	941,837	933,206	938,943	891,567	787,936	793,152
Transfers from Closing Bond Funds	407,428	-	-	-	-	-	-	-	-	-
Interest Income	11,000	7,072	6,719	7,341	8,141	9,119	10,272	12,055	14,222	17,082
Total Revenues	3,165,446	4,040,933	4,093,940	4,136,078	4,179,341	4,227,280	4,451,867	4,450,435	4,397,573	4,452,849
Less Outstanding Issues:										
2002 GO Bonds	333,450	322,515	311,310	299,835	288,090	276,075	-	-	-	-
2004 CO Bonds	343,993	348,283	356,943	364,796	366,750	-	-	-	-	-
2005 GO Bonds	456,997	457,869	458,122	457,756	461,669	459,859	457,431	459,281	-	-
2005 CO Bonds	107,430	104,510	106,715	107,944	104,231	105,416	106,394	107,166	-	-
2006 GO Bonds	95,633	92,883	95,008	96,883	98,823	95,953	97,980	94,905	96,728	98,281
2006 CO Bonds	469,798	467,623	468,498	464,123	464,123	467,873	465,748	467,748	465,605	469,309
2007 CO Bonds	569,808	598,008	600,108	596,708	597,808	598,308	598,208	597,008	599,583	601,308
2010 GO Refunding Bonds	488,513	583,538	560,813	537,163	518,138	498,113	476,531	331,500	-	-
2010 CO Bonds	546,194	545,994	545,494	549,619	548,369	549,769	548,669	546,969	549,569	547,331
2012 GO Refunding Bonds	338,391	337,904	342,220	341,340	340,100	714,700	987,650	978,875	1,542,300	1,531,350
Total Outstanding Issues	3,750,205	3,859,125	3,845,229	3,816,165	3,788,099	3,766,064	3,738,610	3,583,451	3,253,784	3,247,579
Total Outstanding	\$ 3,750,205	\$ 3,859,125	\$ 3,845,229	\$ 3,816,165	\$ 3,788,099	\$ 3,766,064	\$ 3,738,610	\$ 3,583,451	\$ 3,253,784	\$ 3,247,579
Ending Working Capital	\$ 2,505,777	\$ 2,687,585	\$ 2,936,296	\$ 3,256,209	\$ 3,647,451	\$ 4,108,668	\$ 4,821,924	\$ 5,688,908	\$ 6,832,698	\$ 8,037,968
Estimated Tax Rate	\$ 0.070	\$ 0.096	\$ 0.096	\$ 0.096	\$ 0.096	\$ 0.096	\$ 0.096	\$ 0.096	\$ 0.096	\$ 0.096
Days of Working Capital	244	254	279	311	351	398	471	579	766	903

General Debt Service - Annual Payments



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
2014	270,000.00	4.10	52,515.00	322,515.00
2015	270,000.00	4.20	41,310.00	311,310.00
2016	270,000.00	4.30	29,835.00	299,835.00
2017	270,000.00	4.40	18,090.00	288,090.00
2018	270,000.00	4.50	6,075.00	276,075.00
Total	1,350,000.00		147,825.00	1,497,825.00

Issued for:

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

Call option: Bonds maturing on March 15, 2016 and thereafter are callable in whole or in part on any date beginning March 15, 2015 @ par.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2014	305,000.00	3.60	43,282.00	348,282.00
2015	325,000.00	3.60	31,942.00	356,942.00
2016	345,000.00	3.65	19,796.00	364,796.00
2017	<u>360,000.00</u>	3.75	<u>6,750.00</u>	<u>366,750.00</u>
Total	1,335,000.00		101,770.00	1,436,770.00

Issued for:

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

Call option: Certificates maturing on March 15, 2015 and thereafter are callable in whole or in part on any date beginning March 15, 2014 @ par.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2014	80,000.00	3.70	24,510.00	104,510.00
2015	85,000.00	3.80	21,415.00	106,415.00
2016	90,000.00	4.13	17,944.00	107,944.00
2017	90,000.00	4.13	14,232.00	104,232.00
2018	95,000.00	4.13	10,416.00	105,416.00
2019	100,000.00	4.13	6,394.00	106,394.00
2020	<u>105,000.00</u>	4.13	<u>2,166.00</u>	<u>107,166.00</u>
Total	645,000.00		97,077.00	742,077.00

Issued for:

Fire Truck	750,000
Bayshore Water / Sewer Replacement	350,000
Various Other Water / Sewer Capital Projects	<u>700,000</u>
Total	1,800,000

Call option: Certificates maturing on March 15, 2016 and thereafter are callable in whole or in part on any date beginning March 15, 2015 @ par.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2014	350,000.00	4.13	107,869.00	457,869.00
2015	365,000.00	4.13	93,122.00	458,122.00
2016	380,000.00	4.13	77,756.00	457,756.00
2017	400,000.00	4.13	61,668.00	461,668.00
2018	415,000.00	4.13	44,859.00	459,859.00
2019	430,000.00	4.13	27,431.00	457,431.00
2020	<u>450,000.00</u>	4.13	<u>9,281.00</u>	<u>459,281.00</u>
Total	2,790,000.00		421,986.00	3,211,986.00

Issued for:

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

Call option: Bonds maturing on March 15, 2016 and thereafter are callable in whole or in part on any date beginning March 15, 2015 @ par.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	905,000.00		250,078.75	1,155,078.75

Issued for:

Park Improvements	<u>1,200,000</u>
Total	1,200,000

Call option: Bonds maturing on March 15, 2017 and thereafter are callable in whole or in part on any date beginning March 15, 2016 @ par.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	4,340,000.00		1,261,428.75	5,601,428.75

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

Call option: Certificates maturing on March 15, 2017 and thereafter are callable in whole or in part on any date beginning March 15, 2016 @ par.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	6,980,000.00		2,588,517.51	9,568,517.51

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

Call option: Certificates maturing on March 15, 2017 and thereafter are callable in whole or in part on any date beginning March 15, 2016 @ par.

City of La Porte
Bond Maturity Schedule
General Obligation Refunding Bonds, Series 2010

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2014	490,000.00	2.500	93,537.50	583,537.50
2015	480,000.00	2.750	80,812.50	560,812.50
2016	470,000.00	3.000	67,162.50	537,162.50
2017	465,000.00	3.000	53,137.50	518,137.50
2018	460,000.00	3.500	38,112.50	498,112.50
2019	455,000.00	3.750	21,531.25	476,531.25
2020	<u>325,000.00</u>	4.000	<u>6,500.00</u>	<u>331,500.00</u>
Total	3,145,000.00		360,793.75	3,505,793.75

Used to refund a portion of the following issues:

- 1998 General Obligation Bonds
- 2000 General Obligation Bonds
- 2000 Certificates of Obligation Bonds

Call option: Non-callable.

**City of La Porte
Bond Maturity Schedule
Certificate of Obligation Bonds, Series 2010**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2014	345,000.00	3.000	200,993.76	545,993.76
2015	355,000.00	3.000	190,493.76	545,493.76
2016	370,000.00	3.000	179,618.76	549,618.76
2017	380,000.00	3.000	168,368.76	548,368.76
2018	395,000.00	4.000	154,768.76	549,768.76
2019	410,000.00	4.000	138,668.76	548,668.76
2020	425,000.00	4.000	121,968.76	546,968.76
2021	445,000.00	4.000	104,568.76	549,568.76
2022	460,000.00	3.625	87,331.26	547,331.26
2023	475,000.00	3.750	70,087.51	545,087.51
2024	495,000.00	3.875	51,590.63	546,590.63
2025	515,000.00	4.000	31,700.00	546,700.00
2026	535,000.00	4.000	10,700.00	545,700.00
Total	5,605,000.00		1,510,859.48	7,115,859.48

Issued for drainage improvements.

Call option: Certificates maturing on March 15, 2021 and thereafter are callable in whole or in part on any date beginning March 15, 2020 @ par.

City of La Porte
Bond Maturity Schedule
General Obligation Refunding Bonds, Series 2012

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2014	75,000.00	0.650	262,903.75	337,903.75
2015	80,000.00	1.100	262,220.00	342,220.00
2016	80,000.00	1.100	261,340.00	341,340.00
2017	80,000.00	2.000	260,100.00	340,100.00
2018	460,000.00	2.000	254,700.00	714,700.00
2019	745,000.00	2.000	242,650.00	987,650.00
2020	755,000.00	3.000	223,875.00	978,875.00
2021	1,350,000.00	3.000	192,300.00	1,542,300.00
2022	1,380,000.00	3.000	151,350.00	1,531,350.00
2023	1,420,000.00	3.000	109,350.00	1,529,350.00
2024	1,450,000.00	3.000	66,300.00	1,516,300.00
2025	1,485,000.00	3.000	22,275.00	1,507,275.00
Total	9,360,000.00		2,309,363.75	11,669,363.75

Used to refund a portion of the following issues:

- 2002 Limited Tax Bonds
- 2004 Certificates of Obligation Bonds
- 2005 Certificates of Obligation Bonds
- 2005 General Obligation Bonds

Call option: Bonds maturing on March 15, 2023 and thereafter are callable in whole or in part on any date beginning March 15, 2022 @ par.



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 less than 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 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	291,202	281,885	282,385	283,796	17,807
Plus Revenues:					
Transfer from Utility Fund	287,044	287,044	277,226	-	-
Interest Income	500	500	1,412	1,419	-
	<hr/>				
Total Revenues	287,544	287,544	278,638	1,419	-
Less Outstanding Issues:					
1994 Revenue Refunding Bonds	-	-	-	-	-
1998 Revenue Bonds	-	-	-	-	-
2006 PPF Bonds	296,861	287,044	277,226	267,409	-
	<hr/>				
Total Outstanding Issues	296,861	287,044	277,226	267,409	-
Reclassification of Fund Balance to Operations					
Ending Working Capital	281,885	282,385	283,796	17,807	17,807
Days of Working Capital	347	359	374	24	

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2014	262,500.00	3.74	24,543.75	287,043.75
2015	262,500.00	3.74	14,726.25	277,226.25
2016	<u>262,500.00</u>	3.74	<u>4,908.75</u>	<u>267,408.75</u>
Total	787,500.00		44,178.75	831,678.75

Issued for:

Automated Meter Reading Project	<u>2,625,000</u>
Total	2,625,000

Call option: Obligations maturing on January 25, 2013 and thereafter are callable in whole or in part on any date @ par.

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 \$700,000 per year.

City of La Porte, Texas
Long Range Plan for the La Porte Area Water Authority Debt Service Fund

	Estimated 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	698,556	688,650	691,838	692,850	326,400	-
Total Revenues	698,556	688,650	691,838	692,850	326,400	-
Less Expenses:						
2010 Refunding Bonds	698,556	688,650	691,838	692,850	326,400	-
Total Expenses	698,556	688,650	691,838	692,850	326,400	-
Reclassification of Fund Balance to Operations						
Ending Working Capital	-	-	-	-	-	-
Days of Working Capital	-	-	-	-	-	-

**La Porte Area Water Authority
Bond Maturity Schedule
Contract Revenue Refunding Bonds, Series 2010
Dated 5/13/2010 - 2.25% to 4.00% Varied Interest**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2014	630,000.00	2.50	58,650.00	688,650.00
2015	650,000.00	2.75	41,837.50	691,837.50
2016	670,000.00	3.00	22,850.00	692,850.00
2017	<u>320,000.00</u>	4.00	<u>6,400.00</u>	<u>326,400.00</u>
Total	2,270,000.00		129,737.50	2,399,737.50

These bonds were used to refund the 1999 Refunding Bonds for the Authority.

The 1999 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.

Call option: Non-callable.

City of La Porte
La Porte Area Water Authority
Bond Maturity Schedule
Contract Revenue Refunding Bonds, Series 2010
Dated 5/13/2010 - 2.25% to 4.00% Varied Interest

Amount Applicable to La Porte

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2014	539,658.00	2.50	50,239.59	589,897.59
2015	556,790.00	2.75	35,838.00	592,628.00
2016	573,922.00	3.00	19,573.31	593,495.31
2017	<u>274,112.00</u>	4.00	<u>5,482.24</u>	<u>279,594.24</u>
Total	1,944,482.00		111,133.14	2,055,615.14

La Porte Area Water Authority
Bond Maturity Schedule
Contract Revenue Refunding Bonds, Series 2010
Dated 5/13/2010 - 2.25% to 4.00% Varied Interest

Amount Applicable to Morgan's Point

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2014	50,274.00	2.50	4,680.27	54,954.27
2015	51,870.00	2.75	3,338.63	55,208.63
2016	53,466.00	3.00	1,823.43	55,289.43
2017	25,536.00	4.00	510.72	26,046.72
Total	181,146.00		10,353.05	191,499.05

**La Porte Area Water Authority
 Bond Maturity Schedule
 Contract Revenue Refunding Bonds, Series 2010
 Dated 5/13/2010 - 2.25% to 4.00% Varied Interest**

Amount Applicable to Shoreacres

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2014	40,068.00	2.50	3,730.14	43,798.14
2015	41,340.00	2.75	2,660.87	44,000.87
2016	42,612.00	3.00	1,453.26	44,065.26
2017	20,352.00	4.00	407.04	20,759.04
Total	144,372.00		8,251.31	152,623.31



**City of La Porte
Grant Fund (032) Summary**

<i>Beginning Fund Balance 9/30/12</i>		\$ 1,168,581
Plus Estimated 12-13 Revenues		6,487,718
Less Estimated 12-13 Expenditures		6,545,648
<i>Estimated Fund Balance 9/30/13</i>		1,110,651
Plus 13-14 Revenues:		
Municipal Court Reserve Funds	75,000	
Child Safety Funds	50,000	
Public Safety Grants	569,988	
AAA Grant	60,768	
Donations	4,850	
	760,606	
Total Revenues		760,606
<i>Equals Total Resources</i>		1,871,257
Less 13-14 Expenditures:		
Confiscated Funds	183,543	
Municipal Court Reserve Funds	55,846	
Child Safety Funds	56,491	
STEP - Speed/Intersection Traffic Control Grant	49,088	
HGAC - DWI Enforcement	6,000	
Bulletproof Vest Partnership	3,990	
High Intensity Drug Traffic Area Grant	23,560	
Victim Coordinator Liaison Grant	39,000	
Texas Comptroller - Sexual Assault/Medical Exams	7,000	
NRA Foundation Grant (SWAT Equipment)	5,000	
Internet Crimes Against Children Grant	69,800	
Click it or Ticket	3,000	
LEOSE	5,700	
NRA Range Grant	35,960	
JAG Grant (State)	46,890	
Homeland Security Grant (State)	275,000	
Animal Control Funds	2,500	
Shell Pipeline Donation Funds	850	
Houston/Harris County Area Agency on Aging	60,768	
	929,986	
Total Expenditures		929,986
<i>Ending Fund Balance 9/30/14</i>		\$ 941,271

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 6,487,718	\$ 760,606	
Expenditures	6,545,648	929,986	
Revenues over Expenditures	\$ (57,930)	\$ (169,380)	

City of La Porte
Grant Fund (032)
Statement of Revenues

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Fines & Forfeits:					
407.23-00	Child Safety Fee	\$ 52,456	\$ 50,000	\$ 50,000	\$ 50,000
407.27-00	Security Fee	29,196	30,000	30,000	30,000
407.28-00	Technology Fee	38,923	40,000	40,000	40,000
407.33-00	Confiscated Funds - Federal	95,383	-	32,611	-
407.34-00	Confiscated Funds - State	22,555	-	42,152	-
407.37-00	Judicial Fund	5,802	3,000	5,000	5,000
	Fines & Forfeits Subtotal	<u>244,315</u>	<u>123,000</u>	<u>199,763</u>	<u>125,000</u>
Charges for Services:					
408.01-43	Park Development	22,624	-	49,288	-
408.01-44	Animal Control Donations	4,715	4,000	4,000	4,000
	Charges for Services Subtotal	<u>27,339</u>	<u>4,000</u>	<u>53,288</u>	<u>4,000</u>
Intergovernmental:					
409.01-00	Public Safety Grants	154,291	164,568	164,568	569,988
409.02-00	AAA Grant	55,724	67,930	67,930	60,768
409.03-00	Emergency Services Grants	13,170	-	-	-
409.04-00	Community Development Grants	235,537	-	-	-
409.09-00	Public Works Grants	766,127	6,000,000	6,000,000	-
	Intergovernmental Subtotal	<u>1,224,849</u>	<u>6,232,498</u>	<u>6,232,498</u>	<u>630,756</u>
Miscellaneous:					
410.01-07	Donations	-	850	588	850
	Miscellaneous Subtotal	<u>-</u>	<u>850</u>	<u>588</u>	<u>850</u>
Interest:					
483.01-00	Interest Income	1,847	-	1,581	-
	Interest Subtotal	<u>1,847</u>	<u>-</u>	<u>1,581</u>	<u>-</u>
	Total Grant Fund	\$ 1,498,350	\$ 6,360,348	\$ 6,487,718	\$ 760,606

City of La Porte, Texas
 Grant Fund - Seized Funds - Federal
 Detail of Expenditures

032-5253/56-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services				
1020 Overtime	\$ 9,824	\$ 15,000	\$ 15,000	\$ 15,000
1060 FICA	749	1,148	1,148	1,148
1065 Retirement	1,726	2,645	2,645	2,645
Personal Services Subtotal	<u>12,299</u>	<u>18,793</u>	<u>18,793</u>	<u>18,793</u>
Supplies				
2015 Other Supplies	429	7,697	7,697	7,000
2017 Specialized Supplies	498	10,000	10,000	10,000
2090 Machinery/Tools/Equipment	3,975	30,500	30,500	20,000
2093 Computer Equipment	4,506	5,000	5,000	2,000
Supplies Subtotal	<u>9,408</u>	<u>53,197</u>	<u>53,197</u>	<u>39,000</u>
Services & Charges:				
4011 Building Maintenance	8,000	-	-	-
4055 Computer Software	-	-	-	20,000
Services & Charges Subtotal	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Capital Outlay				
8021 Machinery, Tools & Equipment	10,400	60,000	60,000	65,000
Capital Subtotal	<u>10,400</u>	<u>60,000</u>	<u>60,000</u>	<u>65,000</u>
Division Total	\$ 40,107	\$ 131,990	\$ 131,990	\$ 142,793

City of La Porte, Texas
 Grant Fund - Seized Funds - State
 Detail of Expenditures

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies				
2003 Protective Clothing	\$ -	\$ 5,500	\$ 5,500	\$ 7,650
2015 Other Supplies	2,695	3,800	3,800	\$ 2,500
2017 Specialized Supplies	1,590	-	-	-
2090 Machinery/Tools/Equipment	3,595	8,500	8,500	2,500
2093 Computer Equipment	6,687	1,500	1,500	-
Supplies Subtotal	<u>14,567</u>	<u>19,300</u>	<u>19,300</u>	<u>12,650</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	1,500	1,500	1,500
3020 Training & Seminars	14,817	20,000	20,000	23,000
4003 Radios	936	-	-	-
4055 Computer Software	-	10,000	10,000	3,600
Services & Charges Subtotal	<u>15,753</u>	<u>31,500</u>	<u>31,500</u>	<u>28,100</u>
Division Total	\$ 30,320	\$ 50,800	\$ 50,800	\$ 40,750

City of La Porte, Texas
Grant Fund - Speed/Intersection Traffic Control (STEP)
Detail of Expenditures

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services				
1020 Overtime	\$ -	\$ 49,088	\$ 49,088	\$ 49,088
Personal Services Subtotal	<u>-</u>	<u>49,088</u>	<u>49,088</u>	<u>49,088</u>
Division Total	\$ -	\$ 49,088	\$ 49,088	\$ 49,088

City of La Porte, Texas
Grant Fund - HGAC - DWI Enforcement
Detail of Expenditures

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1020 Overtime	\$ 3,390	\$ 20,000	\$ 20,000	\$ 6,000
Personal Services Subtotal	<u>3,390</u>	<u>20,000</u>	<u>20,000</u>	<u>6,000</u>
Division Total	\$ 3,390	\$ 20,000	\$ 20,000	\$ 6,000

City of La Porte, Texas
Grant Fund - Click-it-or-Ticket (CIOT)
Detail of Expenditures

032-5253-521

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Personal Services:				
1020 Overtime	\$ -	\$ -	\$ -	\$ 3,000
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
Division Total	\$ -	\$ -	\$ -	\$ 3,000

**City of La Porte, Texas
 Grant Fund - LEOSE Grant
 Detail of Expenditures**

032-5252-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges				
3020 Training/Seminars	\$ -	\$ -	\$ -	\$ 5,700
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,700</u>
Division Total	\$ -	\$ -	\$ -	\$ 5,700

City of La Porte, Texas
Grant Fund - Bulletproof Vest Partnership
Detail of Expenditures

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies				
2003 Protective Clothing	\$ 2,160	\$ 10,920	\$ 10,920	\$ 3,990
Supplies Subtotal	<u>2,160</u>	<u>10,920</u>	<u>10,920</u>	<u>3,990</u>
Division Total	\$ 2,160	\$ 10,920	\$ 10,920	\$ 3,990

**City of La Porte, Texas
 Grant Fund - Donations - Shell Pipeline
 Detail of Expenditures**

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies:				
2015 Other Supplies	\$ -	\$ 850	\$ 850	\$ 850
Supplies Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>850</u>
Division Total	\$ -	\$ 850	\$ 850	\$ 850

City of La Porte, Texas
Grant Fund - NRA Foundation Grant for SWAT Equipment
Detail of Expenditures

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies:				
2017 Specialized Supplies	\$ 4,890	\$ 5,000	\$ 5,000	\$ 5,000
Supplies Subtotal	<u>4,890</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Division Total	\$ 4,890	\$ 5,000	\$ 5,000	\$ 5,000

City of La Porte, Texas
 Grant Fund - High Intensity Drug Traffic Area Grant (HIDTA)
 Detail of Expenditures

032-5256-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services				
1025 OCU Overtime	\$ -	\$ 16,000	\$ 16,000	\$ 16,000
Personal Services Subtotal	<u>-</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
Services & Charges:				
4019 Rental of Equipment	<u>7,588</u>	<u>7,560</u>	<u>7,560</u>	<u>7,560</u>
Services & Charges Subtotal	7,588	7,560	7,560	7,560
Division Total	\$ 7,588	\$ 23,560	\$ 23,560	\$ 23,560

City of La Porte, Texas
 Grant Fund - Internet Crimes Against Children (ICAC) Grant
 Detail of Expenditures

032-5256-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1020 Overtime	\$ 67,238	\$ 6,000	\$ 6,000	\$ 63,000
Personal Services Subtotal	<u>67,238</u>	<u>6,000</u>	<u>6,000</u>	<u>63,000</u>
Supplies:				
2004 Gas & Oil	-	-	-	2,800
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,800</u>
Services & Charges				
3020 Training/Seminars	-	4,000	4,000	4,000
Services & Charges Subtotal	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Division Total	\$ 67,238	\$ 10,000	\$ 10,000	\$ 69,800

City of La Porte, Texas
Grant Fund - Victim Coordinator Liaison Grant
Detail of Expenditures

032-5256-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 42,000	\$ 39,000	\$ 39,000	\$ 39,000
Personal Services Subtotal	<u>42,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>
Division Total	\$ 42,000	\$ 39,000	\$ 39,000	\$ 39,000

City of La Porte, Texas
Grant Fund - Texas Comptroller - Sexual Assault/Medical Exams
Detail of Expenditures

032-5256-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Services & Charges:				
5007 Other Professional Services	\$ 5,502	\$ 7,000	\$ 7,000	\$ 7,000
Services & Charges Subtotal	<u>5,502</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Division Total	\$ 5,502	\$ 7,000	\$ 7,000	\$ 7,000

**City of La Porte, Texas
 Grant Fund - Animal Control Funds
 Detail of Expenditures**

032-5258-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies:				
2007 Chemicals	\$ 1,208	\$ 2,000	\$ 2,000	\$ 2,000
2015 Other Supplies	1,155	500	500	500
Supplies Subtotal	<u>2,363</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Division Total	\$ 2,363	\$ 2,500	\$ 2,500	\$ 2,500

**City of La Porte, Texas
 Grant Fund - NRA Range Grant
 Detail of Expenditures**

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies				
2003 Protective Clothing	\$ -	\$ -	\$ -	\$ 20,960
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,960</u>
Services & Charges:				
3020 Training & Seminars	-	-	-	5,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Capital Outlay				
8050 Motor Vehicles	-	-	-	10,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Division Total	\$ -	\$ -	\$ -	\$ 35,960

**City of La Porte, Texas
 Grant Fund - JAG Grant
 Detail of Expenditures**

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay				
8021 Machinery, Tools & Equipment	\$ -	\$ -	\$ -	\$ 46,890
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,890</u>
Division Total	\$ -	\$ -	\$ -	\$ 46,890

City of La Porte, Texas
Grant Fund - Homeland Security Grant (State)
Detail of Expenditures

032-5253-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay				
8021 Machinery, Tools & Equipment	\$ -	\$ -	\$ -	\$ 275,000
Capital Outlay Subtotal	-	-	-	275,000
Division Total	\$ -	\$ -	\$ -	\$ 275,000

City of La Porte, Texas
 Grant Fund - Child Safety Funds (Police Department)
 Detail of Expenditures

032-5256/58-521

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services				
1020 Overtime	\$ 4,086	\$ 15,686	\$ 15,686	\$ 14,000
1060 FICA	330	1,200	1,200	1,072
1065 TMRS	786	2,766	2,766	2,469
Personal Services Subtotal	<u>5,202</u>	<u>19,652</u>	<u>19,652</u>	<u>17,541</u>
Supplies				
2015 Other Supplies	-	4,900	4,900	3,500
2017 Specialized Supplies	12,682	12,500	12,500	12,500
Supplies Subtotal	<u>12,682</u>	<u>17,400</u>	<u>17,400</u>	<u>16,000</u>
Services & Charges:				
3020 Training & Seminars	-	1,500	1,500	5,500
4050 Computer Hardware	-	-	-	1,500
Services & Charges Subtotal	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>7,000</u>
Division Total	\$ 17,884	\$ 38,552	\$ 38,552	\$ 40,541

City of La Porte, Texas
 Grant Fund - Child Safety Funds (Municipal Court)
 Detail of Expenditures

032-6064-512

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1020 Overtime	\$ -	\$ 7,740	\$ 7,740	\$ 8,640
Personal Services Subtotal	<u>-</u>	<u>7,740</u>	<u>7,740</u>	<u>8,640</u>
Supplies				
2008 Educational	-	7,000	7,000	2,410
Supplies Subtotal	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>2,410</u>
Services & Charges:				
4055 Computer Software	-	6,000	6,000	-
5007 Other Professional Services	-	3,000	3,000	4,900
Services & Charges Subtotal	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>4,900</u>
Capital Outlay				
8050 Motor Vehicles	-	15,000	15,000	-
Capital Outlay Subtotal	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Division Total	\$ -	\$ 38,740	\$ 38,740	\$ 15,950

City of La Porte, Texas
Grant Fund - Municipal Court Reserve Funds
Detail of Expenditures

032-6064-512

	Actual	Budget	Estimated	Adopted
	2011-12	2012-13	2012-13	2013-14
Services & Charges:				
4080 Building Security	\$ 9,059	\$ 25,080	\$ 25,080	\$ 18,626
4081 Technology	13,186	24,300	24,300	29,720
4082 Judicial Efficiency	<u>2,145</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
Services & Charges Subtotal	24,390	56,880	56,880	55,846
Division Total	\$ 24,390	\$ 56,880	\$ 56,880	\$ 55,846

City of La Porte, Texas
 Grant Fund - Houston/Harris County Area Agency on Aging (AAA)
 Detail of Expenditures

032-8082/89-551

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 16,126	\$ 29,500	\$ 24,000	\$ 24,000
1060 FICA	1,660	1,600	900	900
1065 Retirement	3,627	3,000	3,000	3,000
1067 PARS Retirement	282	200	200	200
Personal Services Subtotal	21,695	34,300	28,100	28,100
Supplies				
2002 Postage	75	-	-	-
Supplies Subtotal	75	-	-	-
Services & Charges:				
3020 Training/Seminars	681	800	800	800
5007 Other Professional Services	32,523	32,000	31,000	31,000
6001 Uniform/Towel Cleaning	-	830	868	868
Services & Charges Subtotal	33,204	33,630	32,668	32,668
Division Total	\$ 54,974	\$ 67,930	\$ 60,768	\$ 60,768



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

<i>Beginning Fund Balance 9/30/12</i>	\$	787,037
Plus Estimated 12-13 Revenues		995,719
Less Estimated 12-13 Expenditures		1,356,468
<i>Estimated Fund Balance 9/30/13</i>		426,288
Plus 13-14 Revenues:		
Sales Tax		994,719
Interest Income		1,000
Total Revenues		995,719
<i>Equals Total Resources</i>		1,422,007
Less 13-14 Expenditures:		
Street Maintenance Projects		1,422,000
Total Expenditures		1,422,000
<i>Ending Fund Balance 9/30/14</i>	\$	7

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 995,719	\$ 995,719
Expenditures	1,356,468	1,422,000
Revenues over Expenditures	\$ (360,749)	\$ (426,281)

City of La Porte
Street Maintenance Sales Tax Fund (033)
Statement of Revenues

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ 974,242	\$ 863,699	\$ 994,719	\$ 994,719
Charges for Services Subtotal		<u>974,242</u>	<u>863,699</u>	<u>994,719</u>	<u>994,719</u>
Interest:					
483.01-00	Interest Income	2,020	1,000	1,000	1,000
Interest Subtotal		<u>2,020</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 976,262	\$ 864,699	\$ 995,719	\$ 995,719

**City of La Porte, Texas
Street Maintenance Sales Tax
Detail of Expenditures**

033-7071-531

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Capital Outlay:				
8029 Paving / Street Repair	803,857	1,200,000	1,356,468	1,422,000
Capital Outlay Subtotal	<u>803,857</u>	<u>1,200,000</u>	<u>1,356,468</u>	<u>1,422,000</u>
Division Total	\$ 803,857	\$ 1,200,000	\$ 1,356,468	\$ 1,422,000



City of La Porte
Emergency Services District Fund (034) Summary

<i>Beginning Fund Balance 9/30/12</i>	\$	247,173
Plus Estimated 12-13 Revenues		900,300
Less Estimated 12-13 Expenditures		794,276
<i>Estimated Fund Balance 9/30/13</i>		353,197
Plus 13-14 Revenues:		
Sales Tax		900,000
Interest Income		300
Total Revenues		900,300
<i>Equals Total Resources</i>		1,253,497
Less 13-14 Expenditures:		
Fire Prevention		43,352
Fire Suppression		630,368
Emergency Medical Services		277,200
Total Expenditures		950,920
<i>Ending Fund Balance 9/30/14</i>	\$	302,577

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 900,300	\$ 900,300
Expenditures	794,276	950,920
Revenues over Expenditures	\$ 106,024	\$ (50,620)

City of La Porte
Emergency Services District Sales Tax Fund (034)
Statement of Revenues

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	\$ 887,849	\$ 863,699	\$ 900,000	\$ 900,000
Charges for Services Subtotal		<u>887,849</u>	<u>863,699</u>	<u>900,000</u>	<u>900,000</u>
Interest:					
483.01-00	Interest Income	-	1,000	300	300
Interest Subtotal		<u>-</u>	<u>1,000</u>	<u>300</u>	<u>300</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 887,849	\$ 864,699	\$ 900,300	\$ 900,300

Emergency Services District Fund
Fiscal Year 2013-14

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 63,802	\$ 90,375	\$ 89,731	\$ 91,861	1.64%
<i>Supplies</i>	158,007	137,337	131,060	125,100	-8.91%
<i>Services & Charges</i>	348,921	432,522	431,222	480,959	11.20%
<i>Capital Outlay</i>	69,949	143,263	142,263	253,000	76.60%
Division Total	\$ 640,679	\$ 803,497	\$ 794,276	\$ 950,920	18.35%

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
Training Safety Officer	1.00	1.00	1.00
Total	1.00	1.00	1.00

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

34-5050-522

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies:				
2001 Office Supplies	363	-	-	-
2003 Protective Clothing	354	750	750	1,500
2005 Minor Tools	976	-	-	-
2006 Cleaning	45	-	-	-
2008 Educational	23	-	-	-
2015 Other Supplies	368	-	-	-
2090 Machinery/Tools/Equipment	1,224	7,737	7,760	-
Supplies Subtotal	3,353	8,487	8,510	1,500
Services & Charges:				
3020 Training/Seminars	323	2,800	2,800	3,000
4020 Motor Pool: Lease Fees	-	3,852	3,852	3,852
Services & Charges Subtotal	323	6,652	6,652	6,852
Capital Outlay				
8050 Motor Vehicles	\$ -	\$ 27,263	\$ 27,263	\$ 35,000
Capital Outlay Subtotal	-	27,263	27,263	35,000
Division Total	\$ 3,676	\$ 42,402	\$ 42,425	\$ 43,352

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

034-5051-522

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 43,274	\$ 62,270	\$ 61,762	\$ 63,860
1020 Overtime	225	-	-	-
1030 Certification	831	1,500	1,200	1,200
1035 Longevity	-	700	484	-
1044 Cleaning Allowance	167	241	241	241
1060 FICA	3,318	4,773	4,781	4,857
1065 Retirement	7,845	10,433	10,805	11,245
1080 Insurance - Medical	8,115	10,422	10,422	10,422
1081 Insurance - Life	27	36	36	36
Personal Services Subtotal	63,802	90,375	89,731	91,861
Supplies:				
2001 Office Supplies	1,732	-	-	-
2003 Protective Clothing	41,235	45,500	45,500	47,350
2005 Minor Tools	408	-	-	-
2006 Cleaning	1,183	-	-	-
2007 Chemical	1,969	3,700	3,000	3,700
2009 Medical	8,057	7,000	6,500	7,400
2015 Other Supplies	2,765	-	-	-
2019 Training Field Supplies	12,130	23,200	20,000	8,200
2090 Machinery/Tools/Equipment	53,903	19,500	19,000	24,300
2091 Office Furniture / Equipment	-	2,500	2,000	2,500
Supplies Subtotal	123,382	101,400	96,000	93,450
Services & Charges:				
3020 Training/Seminars	14,158	23,800	23,000	25,200
4002 Machinery/Tools/Equipment	23,791	31,500	31,000	40,800
4020 Motor Pool Lease Fees	303,000	257,460	257,460	280,045
9997 Request for Special Programs	-	-	-	1,012
Services & Charges Subtotal	340,949	312,760	311,460	347,057
Capital Outlay:				
8021 Mach / Tools & Equipment	26,170	6,000	5,000	98,000
Capital Outlay Subtotal	26,170	6,000	5,000	98,000
Division Total	\$ 554,303	\$ 510,535	\$ 502,191	\$ 630,368

City of La Porte, Texas
Emergency Medical Services - ESD
Detail of Expenditures

034-5059-522

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Supplies:				
2003 Protective Clothing	14	17,250	17,250	17,250
2055 EMS Drug & Supplies	19,826	-	-	-
2090 Machinery/Tools/Equipment	11,432	10,200	9,300	12,900
Supplies Subtotal	<u>31,272</u>	<u>27,450</u>	<u>26,550</u>	<u>30,150</u>
Services & Charges:				
3020 Training/Seminars	7,649	15,380	15,380	15,380
4002 Machinery/Tools/Equipment	-	20,450	20,450	7,450
4020 Motor Pool: Lease Fees	-	77,280	77,280	104,220
Services & Charges Subtotal	<u>7,649</u>	<u>113,110</u>	<u>113,110</u>	<u>127,050</u>
Capital Outlay:				
8021 Mach/Tools & Equip	43,779	110,000	110,000	120,000
Capital Outlay Subtotal	<u>43,779</u>	<u>110,000</u>	<u>110,000</u>	<u>120,000</u>
Division Total	\$ 82,700	\$ 250,560	\$ 249,660	\$ 277,200

City of La Porte
Hotel/Motel Occupancy Tax Fund (037) Summary

<i>Beginning Fund Balance 9/30/12</i>		\$	1,030,518
Plus Estimated 12-13 Revenues			505,500
Less Estimated 12-13 Operating Expenditures	566,669		
Reserve for Mainstreet	25,632		
Total Expenditures & Commitments			592,301
<i>Estimated Fund Balance 9/30/13</i>			943,717
Plus 13-14 Revenues:			
Occupancy Tax	500,000		
Interest Income	1,500		
Total Revenue			501,500
<i>Equals Total Resources</i>			1,445,217
Less 13-14 Expenditures:			
Hotel / Motel Operations	414,378		
Transfer to General CIP Fund	165,000		
Total Expenditures			579,378
<i>Ending Fund Balance 9/30/14</i>		\$	865,839

	Estimated 2012-13		Projected 2013-14
Revenues	\$ 505,500	\$	501,500
Expenditures & Commitments	592,301		579,378
Revenues over Expenditures	\$ (86,801)	\$	(77,878)

City of La Porte
Hotel/Motel Occupancy Tax Fund (037)
Statement of Revenues

Object	Description	Actual 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 499,431	\$ 425,000	\$ 500,000	\$ 500,000
Charges for Services Subtotal		<u>499,431</u>	<u>425,000</u>	<u>500,000</u>	<u>500,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	5,970	-	4,000	-
Miscellaneous Subtotal		<u>5,970</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	1,829	1,500	1,500	1,500
Interest Subtotal		<u>1,829</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total Hotel/Motel Tax Fund Revenues		\$ 507,230	\$ 426,500	\$ 505,500	\$ 501,500

Tourism Development
FY 13-14

Goals:

- Develop open and productive relationship with all La Porte hoteliers
- Build upon existing events and look for new opportunities to expand tourism in La Porte

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
% Increase in Hotel Fund revenue (target 2%)			
# of Tourism Collateral Pieces Developed			
Number of RFPs/Leads Sent to Hotels			

Hotel/Motel Fund
Fiscal Year 2013-14

Hotel / Motel Operations

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 56,473	\$ 94,609	\$ 88,493	\$ 110,465	16.76%
<i>Supplies</i>	28,395	47,500	37,700	22,500	-52.63%
<i>Services & Charges</i>	266,893	423,176	440,476	446,413	5.49%
Division Total	<u>\$ 351,761</u>	<u>\$ 565,285</u>	<u>\$ 566,669</u>	<u>\$ 579,378</u>	2.49%

Scope of Services Summary

The Hotel/Motel fund is to be used for projects and activities that encourage visitors to come to the City of La Porte. These projects and activities include Main Street revitalization efforts, the creation, promotion, and sponsorship of festivals and events, print, Internet, and broadcast advertising, membership dues for the Bay Area Houston Convention & Visitors Bureau, directional and historical signage, and projects that enhance the City's image to out of town guests.

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
Economic Development Coordinator	0.50	0.50	0.50
Marketing Specialist	-	-	0.50
Secretary IV	0.25	0.25	0.25
Total	<u>0.75</u>	<u>0.75</u>	<u>1.25</u>

**City of La Porte, Texas
Hotel/Motel - Operations
Detail of Expenditures**

037-6063-565

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 40,142	\$ 42,514	\$ 34,598	\$ 48,646
1020 Overtime	22	33,300	33,300	33,300
1035 Longevity	82	106	253	181
1060 FICA	3,040	3,268	3,738	6,193
1065 Retirement	7,069	7,583	8,765	14,307
1080 Insurance - Medical	6,086	7,817	7,817	7,817
1081 Insurance - Life	32	21	22	21
Personal Services Subtotal	<u>56,473</u>	<u>94,609</u>	<u>88,493</u>	<u>110,465</u>
Supplies:				
2001 Office Supplies	20	200	200	200
2002 Postage	211	200	-	200
2015 Other Supplies	259	500	500	500
2075 Tourism Development	27,905	40,000	30,000	15,000
2076 City Maps	-	6,600	7,000	6,600
Supplies Subtotal	<u>28,395</u>	<u>47,500</u>	<u>37,700</u>	<u>22,500</u>
Services & Charges:				
3001 Memberships & Subscriptions	67,642	70,000	70,000	-
3020 Training/Seminars	2,355	2,500	2,500	2,500
4055 Computer Software	475	-	-	-
4060 Computer Lease Fees	376	376	376	175
5001 Accounting	428	9,600	9,600	9,600
6002 Printing & Reproduction	3,902	3,500	3,500	1,500
6005 Advertising	13,646	14,700	32,000	54,500
6015 Community Festivals	27,811	50,000	50,000	50,000
6016 Chamber of Commerce	70,000	70,000	70,000	70,000
6030 Heritage Society - Joint Venture	41,258	15,000	15,000	15,000
9997 Request for Special Programs	-	-	-	427
9998 Request for New Position	-	-	-	35,211
9001 Admn Trans to Fund 001	39,000	42,500	42,500	42,500
9015 Admn Trans to Fund 015	-	145,000	145,000	165,000
Services & Charges Subtotal	<u>266,893</u>	<u>423,176</u>	<u>440,476</u>	<u>446,413</u>
Division Total	\$ 351,761	\$ 565,285	\$ 566,669	\$ 579,378



City of La Porte
La Porte Development Corporation (038) Fund Summary
(Section 4B Sales Tax)

<i>Beginning Fund Balance 9/30/12</i>		\$	2,426,011
Plus Estimated 12-13 Revenues			1,992,938
Less 12-13 Expenditures and Commitments			
Debt Payments	410,061		
Economic Development Operations	229,905		
Capital Projects/Transfers	695,000		
Reservations for Economic Development Incentives	1,500,000		
Total Expenditures			2,834,966
<i>Estimated Fund Balance 9/30/13</i>			1,583,983
Plus 13-14 Revenues:			
1/2 Cent Sales Tax	1,989,438		
Interest Income	3,500		
Total Revenues			1,992,938
<i>Equals Total Resources</i>			3,576,921
Less 13-14 Expenditures:			
Economic Development Operations	325,588		
Debt Service Transfer *	948,545		
Transfer to General CIP Fund - Golf Course Irrigation Project	77,000		
Total Expenditures			1,351,133
<i>Ending Fund Balance 9/30/14</i>		\$	2,225,788

	Estimated 2012-13	Projected 2013-14	
Revenues	\$ 1,992,938	\$ 1,992,938	
Expenditures & Commitments	2,834,966	1,351,133	
Revenues over Expenditures	\$ (842,028)	\$ 641,805	

**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 2011-12	Budget 2012-13	Revised 2012-13	Adopted 2013-14
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	\$ 1,948,484	\$ 1,727,397	\$ 1,989,438	\$ 1,989,438
Charges for Services Subtotal		<u>1,948,484</u>	<u>1,727,397</u>	<u>1,989,438</u>	<u>1,989,438</u>
Administrative Transfers:					
480.01-15	Transfer from CIP	154,914	-	-	-
Administrative Transfers Subtotal		<u>154,914</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	4,299	3,000	3,500	3,500
Interest Subtotal		<u>4,299</u>	<u>3,000</u>	<u>3,500</u>	<u>3,500</u>
Total La Porte Development Corp Fund Revenues		\$ 2,107,697	\$ 1,730,397	\$ 1,992,938	\$ 1,992,938

Economic Development FY 13-14

Goals:

- Support La Porte's heritage and history by encouraging small business development on Historic Main Street (OBJ 2b)
- Encourage economic/retail development in La Porte, including high visibility/opportunity areas, such as SH 146, Broadway, Spencer, Fairmont, and the bayfront (OBJ 4 & 6)

Objectives:

- Aggressively promote the Enhancement Grant Program to Main Street and expand program to include the Broadway, Fairmont, and SH 146 corridors (OBJ 4a)
- Recruit retail development to La Porte.
- Create an effective retail recruitment package that includes development maps, competitive incentives, and empirical collateral materials

Performance Indicators:

	Actual 2011-12	Estimated 2012-13	Proposed 2013-14
% Growth in City Sales Tax Revenue from the Prior Year			
\$ of Added Taxable Value to the City as a result of commercial recruitment.			
% of Main Street Business Owners personally contacted about the EGP.			
# of Leads worked for the Main Street Enhancement Program.			
\$ of Added Value Improvements to Main Street as a result of the EGP.			
# of Zoning Permits for new commercial businesses on Main Street.			
# of New Zoning Permits for new commercial businesses on SH 146, Main Street, and Broadway.			

Economic Development Corporation
Fiscal Year 2013-14

Expenditure Summary

	<i>Actual</i> 2011-12	<i>Budget</i> 2012-13	<i>Estimated</i> 2012-13	<i>Adopted</i> 2013-14	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 56,865	\$ 62,341	\$ 51,560	\$ 68,661	10.14%
<i>Supplies</i>	2,735	1,350	1,350	3,000	122.22%
<i>Services & Charges</i>	1,717,716	1,328,756	1,282,056	1,279,472	-3.71%
Division Total	<u>\$1,777,316</u>	<u>\$1,392,447</u>	<u>\$1,334,966</u>	<u>\$1,351,133</u>	-2.97%

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. Past activities have included the re-nourishment of Sylvan Beach, the ball fields at Pecan Park, the library, and infrastructure improvements on Main Street.

In the upcoming FY 2013-14 we will continue to draw upon the \$200,000 that was previously budgeted for enhancement grants for businesses in the Main Street District. We will also continue to work with our regional economic development partners on business retention and expansion programs, small business development, marketing efforts, workforce initiatives, transportation issues and quality of life issues. The Economic Development Coordinator will also serve as the Business Ombudsman for the City of La Porte, working with new and existing businesses to help them through the planning and zoning processes.

Personnel Position Roster

	Approved 2011-12	Approved 2012-13	Approved 2013-14
Economic Development Coordinator	0.50	0.50	0.50
Secretary IV	0.25	0.25	0.25
Total	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>

**City of La Porte, Texas
Economic Development Corporation
Detail of Expenditures**

038-6030-565

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted 2013-14
Personal Services:				
1010 Regular Earnings	\$ 40,141	\$ 42,514	\$ 34,155	\$ 48,646
1020 Overtime	399	-	-	-
1035 Longevity	82	168	253	181
1060 FICA	3,068	3,565	2,806	3,620
1065 Retirement	7,070	8,257	6,508	8,377
1080 Insurance - Medical	6,086	7,817	7,817	7,817
1081 Insurance - Life	19	20	21	20
Personal Services Subtotal	<u>56,865</u>	<u>62,341</u>	<u>51,560</u>	<u>68,661</u>
Supplies:				
2001 Office Supplies	12	200	200	200
2002 Postage	220	350	350	2,000
2015 Other Supplies	2,503	800	800	800
Supplies Subtotal	<u>2,735</u>	<u>1,350</u>	<u>1,350</u>	<u>3,000</u>
Services & Charges:				
3001 Memberships & Subscriptions	20,535	43,500	43,500	43,500
3020 Training/Seminars	3,453	6,500	7,000	22,500
4011 Building	720	-	-	-
5001 Accounting	5,000	5,000	5,000	5,000
5003 Legal	13,141	10,000	10,000	10,000
5007 Other Professional Services	10,062	32,068	30,200	35,500
6002 Printing & Reproduction	-	3,500	5,000	10,500
6005 Advertising	22,777	29,827	32,995	41,000
6010 Janitorial	2,965	-	-	-
7001 Electrical	4,625	-	-	-
7002 Natural Gas	211	-	-	-
7004 Water	3,889	-	-	-
9997 Special Programs	-	93,300	43,300	85,927
9004 Adm Transfer to Fund 004	660,338	410,061	410,061	948,545
9015 Adm Transfer to Fund 015	970,000	695,000	695,000	77,000
Services & Charges Subtotal	<u>1,717,716</u>	<u>1,328,756</u>	<u>1,282,056</u>	<u>1,279,472</u>
Capital Outlay:				
8031 Land Acquisitions	23,900	-	-	-
Capital Outlay Subtotal	<u>23,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 1,801,216	\$ 1,392,447	\$ 1,334,966	\$ 1,351,133



City of La Porte
Tax Increment Reinvestment Zone One (039) Fund Summary

<i>Beginning Fund Balance 9/30/12</i>	\$	1,177,061
Plus Estimated 12-13 Revenues		1,605,871
Less 12-13 Expenditures and Commitments		1,658,979
<i>Estimated Fund Balance 9/30/13</i>		1,123,953
Plus 13-14 Revenues:		
Property Tax Revenue	1,627,762	
Interest Earnings	520	
Developer Advances	977,167	
Total Revenues		2,605,449
<i>Equals Total Resources</i>		3,729,402
Less 13-14 Expenditures and Commitments		
Maintenance & Operations	56,515	
City Administration	55,185	
Educational Facilities	329,593	
TIRZ Developer Projects	2,408,787	
Total Expenditures		2,850,080
<i>Ending Fund Balance 9/30/14</i>	\$	879,322

	Estimated 2012-13	Projected 2013-14
Revenues	\$ 1,605,871	\$ 2,605,449
Expenditures & Commitments	1,658,979	2,850,080
Revenues over Expenditures	\$ (53,108)	\$ (244,631)

**In May 2007, funds were transferred to the La Porte Redevelopment Authority.*



STATISTICAL SECTION

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 ACTUAL VALUE OF TAXABLE PROPERTY****Last Ten Fiscal Years***(unaudited)*

Fiscal Year	Tax Year	Real Property	Personal Property	Less Tax Exempt Real Property	Less Other Exemptions and Abatements	Total Taxable Assessed Value
2003	2002	\$ 1,498,049,850	\$ 270,257,240		\$ 255,642,570	\$ 1,512,664,520
2004	2003	1,546,560,410	279,687,470		265,840,970	1,560,406,910
2005	2004	1,601,433,200	311,721,280		278,265,540	1,634,888,940
2006	2005	1,777,351,563	325,549,640		407,734,605	1,695,166,598
2007	2006	1,861,821,075	350,191,031		419,779,423	1,792,232,683
2008	2007	2,007,113,146	372,331,715		428,955,092	1,950,489,769
2009	2008	2,237,095,319	469,916,389		502,091,647	2,204,920,061
2010	2009	2,261,046,846	582,963,159		515,111,496	2,328,898,509
2011	2010	2,055,914,368	672,621,147		514,928,797	2,213,606,718
2012	2011	2,079,843,021	720,515,678		535,441,621	2,264,917,078

Source: Harris County Certified Tax Rolls and Corrections.

Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Actual Taxable Value
\$ 0.710000	\$ 1,512,664,520	100%
0.710000	1,560,406,910	100%
0.710000	1,634,888,940	100%
0.710000	1,695,166,598	100%
0.710000	1,792,232,683	100%
0.710000	1,950,489,769	100%
0.710000	2,204,920,061	100%
0.710000	2,328,898,509	100%
0.710000	2,213,606,718	100%
0.710000	2,264,917,078	100%

CITY OF LA PORTE, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
City of La Porte by fund:					
General	\$ 0.57500	\$0.57500	\$0.61100	\$ 0.61100	\$0.61200
Debt service	<u>0.13500</u>	<u>0.13500</u>	<u>0.09900</u>	<u>0.09900</u>	<u>0.09800</u>
Total Direct Rates	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>
Harris County Flood Control District	0.04174	0.03318	0.03322	0.03241	0.03106
Harris County	0.38810	0.39990	0.39986	0.40239	0.39239
Port of Houston Authority	0.01990	0.01670	0.01474	0.01302	0.01437
Harris County Board of Education	0.00630	0.00630	0.00629	0.00629	0.00585
Hospital District	0.19020	0.19020	0.19020	0.19216	0.19216
La Porte I.S.D.	1.63000	1.68000	1.73400	1.73400	1.30500
San Jacinto Jr. College District	<u>0.13070</u>	<u>0.13910</u>	<u>0.14537</u>	<u>0.14537</u>	<u>0.14537</u>
Total Direct and Overlapping Rates	<u>\$ 3.11694</u>	<u>\$3.17538</u>	<u>\$3.23368</u>	<u>\$3.23564</u>	<u>\$2.79620</u>

Tax rates per \$100 of assessed valuation
 Source: Harris County Appraisal District

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$0.61900	\$0.61900	\$0.61900	\$ 0.60500	\$ 0.60500
<u>0.09100</u>	<u>0.09100</u>	<u>0.09100</u>	<u>0.10500</u>	<u>0.10500</u>
<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>
0.03086	0.02922	0.02923	0.02809	0.02809
0.38923	0.39224	0.38805	0.39117	0.40021
0.01773	0.01636	0.02054	0.01856	0.01952
0.00584	0.00605	0.00658	0.00658	0.00662
0.19216	0.19216	0.19216	0.19216	0.18216
1.32500	1.32500	1.32500	1.35500	1.33000
<u>0.16341</u>	<u>0.17080</u>	<u>0.17628</u>	<u>0.18560</u>	<u>0.18560</u>
<u>\$2.83423</u>	<u>\$2.84183</u>	<u>\$2.84784</u>	<u>\$ 2.88716</u>	<u>\$ 2.86220</u>

CITY OF LA PORTE, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and 9 Years Ago

Property Tax Payer	2012			Property Tax Payer	2003		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value		Taxable Assessed Value	Rank	% of Taxable Assessed Value
Conoco Phillips Co	\$ 54,419,668	1	2.40%	Oxy Vinyls LP	\$ 49,186,150	1	3.25%
Wilson Supply	51,015,545	2	2.25%	Conoco Phillips, Inc.	46,876,580	2	3.10%
OxyVinyls LP	50,833,309	3	2.24%	Equistar Chemicals LP	45,239,660	3	2.99%
Granite Underwood Dist Ctr LP	46,538,059	4	2.05%	BP Solvay	37,068,510	4	2.45%
Equistar Chemicals LP	45,773,036	5	2.02%	PPG Industries	35,723,480	5	2.36%
Ineos USA LLC	37,999,780	6	1.68%	Attofina Petrochemicals	26,149,430	6	1.74%
Underwood Distribution Ctr LP	31,439,659	7	1.39%	Centerpoint Energy	23,112,520	7	1.53%
Port Crossing Land LP	22,252,057	8	0.98%	Dow Chemicals	20,718,750	8	1.38%
Dow Chemical	22,134,869	9	0.98%	DuPont Dow Elastomers	15,866,540	9	1.05%
Total Petrochemicals	<u>21,932,946</u>	10	<u>0.97%</u>	Calpine Corporation	<u>13,005,700</u>	10	<u>0.86%</u>
Subtotal	384,338,928		16.97%		312,947,320		20.69%
Other Taxpayers	<u>1,880,578,150</u>		<u>83.03%</u>		<u>1,199,717,200</u>		<u>79.31%</u>
Total	<u>\$ 2,264,917,078</u>		<u>100.00%</u>		<u>\$ 1,512,664,520</u>		<u>100.00%</u>

Source: Harris County Tax Assessor-Collector's records.

CITY OF LA PORTE, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year Ended Sept 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
2003	\$ 10,826,184	\$ 10,491,257	96.9%	\$ 299,605	\$ 10,790,862	99.7%
2004	11,178,351	10,829,202	96.9%	303,169	11,132,371	99.6%
2005	11,669,473	11,334,572	97.1%	277,530	11,612,102	99.5%
2006	12,080,351	11,755,121	97.3%	275,147	12,030,268	99.6%
2007	12,703,850	12,418,873	97.8%	242,471	12,661,344	99.7%
2008	13,857,467	13,476,872	97.3%	345,229	13,822,101	99.7%
2009	15,654,937	15,377,149	98.2%	208,091	15,585,240	99.6%
2010	16,542,483	16,309,818	98.6%	118,901	16,428,719	99.3%
2011	15,871,498	15,599,930	98.3%	164,780	15,764,710	99.3%
2012	16,080,911	15,860,664	98.6%	-	15,860,664	98.6%

CITY OF LA PORTE, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Certificates of Obligation Bonds	Other Obligation	Revenue Bonds	General Obligation Bonds	Other Obligations
2003	\$ 6,770	\$ 2,550	\$ 5,400	\$ 750	\$ 1,040	\$ 7,293
2004	5,430	2,400	5,400	625	585	6,904
2005	11,925	11,050	5,400	500	145	6,500
2006	12,610	16,405	5,130	375	-	8,680
2007	12,070	24,055	4,860	250	-	7,958
2008	11,475	23,265	4,590	125	-	7,210
2009	10,870	22,445	4,320	-	-	6,443
2010	11,665	26,350	4,050	-	-	5,660
2011	10,940	25,605	3,780	-	-	4,813
2012	17,050	20,150	1,620	-	-	3,945

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.
See Demographic and Economic Statistics for personal income and population data.

Total Primary Government	Percentage of Personal Income	Per Capita
\$ 23,803	N/A	\$ 704
21,344	N/A	633
35,520	N/A	1,028
43,200	N/A	1,240
49,193	N/A	1,413
46,665	N/A	1,320
44,078	N/A	1,241
47,725	N/A	1,298
45,138	N/A	1,322
42,765	N/A	1,212

CITY OF LA PORTE, TEXAS

**RATIO OF GENERAL BONDED DEBT TO TAXABLE VALUE,
GENERAL BONDED DEBT PER CAPITA,
AND TAXABLE VALUE OF ALL PROPERTY
Last Ten Fiscal Years
(dollars in thousands, except per capita)**

Fiscal Year	Tax Year	General Obligation Bonds	Certificates of Obligation	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
2003	2002	\$ 14,720	\$ 2,550	\$ 1,797	\$ 15,473	1.0%	N/A	\$ 382
2004	2003	10,830	2,400	1,584	11,646	0.7%	N/A	345
2005	2004	17,325	11,050	1,705	26,670	1.6%	N/A	772
2006	2005	17,740	16,405	1,814	32,331	1.9%	N/A	928
2007	2006	16,930	24,055	1,926	39,059	2.2%	N/A	1,105
2008	2007	16,065	23,265	2,000	37,330	1.9%	N/A	1,051
2009	2008	15,190	22,445	2,151	35,484	1.6%	N/A	965
2010	2009	15,715	26,350	3,118	38,947	1.7%	N/A	1,152
2011	2010	14,720	25,605	3,113	37,212	1.7%	N/A	1,090
2012	2011	18,670	20,150	3,091	35,729	1.6%	N/A	1,013

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

(2) Population data can be found in demographic and economic statistics table.

CITY OF LA PORTE, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2012

(dollars in thousands, except per capita)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Harris County	\$ 2,223,167,190	0.82%	\$ 18,229,971
Harris County Department of Education	7,795,000	0.82%	63,919
Harris County Flood Control District	100,020,000	0.82%	820,164
Harris County Toll Road - Toll Road Bonds ^a	-	0.82%	-
La Porte ISD	208,845,000	37.88%	79,110,486
Port of Houston Authority	745,874,396	0.82%	6,116,170
San Jacinto Jr. College District	<u>305,260,568</u>	6.15%	<u>18,773,525</u>
Total Net Overlapping Debt	\$ 3,590,962,154		123,114,235
City of La Porte direct debt^b	38,820,000	100%	<u>38,820,000</u>
Total direct and overlapping debt			<u><u>\$ 161,934,235</u></u>

^a Harris County Toll Road debt is considered self-supporting

^b Approximately \$16,152,236 of the City's outstanding debt is self-supporting

Source: Texas Municipal Reports

Percentages are based on total property values

CITY OF LA PORTE, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Population (1)	Personal Income⁽²⁾	Per Capita Personal Income⁽²⁾	Median Age⁽³⁾	School Enrollment⁽⁴⁾	Unemployment Rate⁽⁵⁾
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%
2009	36,779	N/A	N/A	N/A	7,830	9.4%
2010	33,800	N/A	N/A	33	7,781	8.2%
2011	34,138	N/A	N/A	33	7,732	9.0%
2012	35,280	N/A	N/A	33	7,751	6.3%

Data sources:

- (1) Estimated population provided by city staff
- (2) Personal income and per capita personal income is currently unavailable
- (3) Median age data prior to 2010 is not available, median age provided by 2010 Census
- (4) School enrollment provided by La Porte Independent School District
- (5) Unemployment rates provided from the Bureau of Labor Statistics

CITY OF LA PORTE, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Six Years Ago

2012			2006		
Employer	Employees	Percentage of Total City	Employer	Employees	Percentage of Total City
		Employment			Employment
Total Petrochemicals USA, Inc.	1,500	4.74%	La Porte ISD	1,000	5.29%
La Porte Independent School District	1075	3.39%	E.I. DuPont De Nemours & Co.	580	3.07%
International Plant Services LLC	1000	3.16%	City of La Porte	368	1.95%
Rockwood Service Corporation	700	2.21%	Fumanite Worldwide	334	1.77%
Longview Inspection, Inc.	664	2.10%	A & L Industrial Services Inc	300	1.59%
JP&D Digital Satellite Systems, Inc.	600	1.89%	CCC Group, Inc	300	1.59%
E. I. Du Pont De Menours and Company	500	1.58%	Aker Kvaerner Industrial Constructors, Inc	250	1.32%
Katoen Natie USA, Inc.	500	1.58%	James H. Jackson Industries Inc	250	1.32%
Sulzer Turbo Systems Intl	400	1.26%	Occidental Chemical Corp.	175	0.92%
City of La Porte	388	1.23%	Intercontinental Terminal Co.	160	0.85%
Total	7,327	23.14%	Total	3,717	19.67%

Source: Centerpoint Energy

Note: This list includes companies within the City limits of La Porte and within the industrial districts.



CITY OF LA PORTE, TEXAS**FULL-TIME EMPLOYEES BY FUNCTION/PROGRAM***Last Eight Fiscal Years*

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Government	76	76	80	79	78	79	90	90
Public Safety:	135	138	147	142	143	144	144	151
Public Works	32	32	32	32	32	32	32	32
Health and Sanitation	22	21	21	22	22	22	24	24
Culture and recreation	47	45	44	45	45	46	46	46
Water services	26	27	25	25	25	25	25	25
Sewer Services	20	20	20	20	20	20	20	20
Golf Course	13	13	12	12	12	12	-	-
Sylvan Beach								
Convention Center	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>374</u></u>	<u><u>375</u></u>	<u><u>385</u></u>	<u><u>381</u></u>	<u><u>381</u></u>	<u><u>380</u></u>	<u><u>381</u></u>	<u><u>388</u></u>

CITY OF LA PORTE, TEXAS
OPERATING INDICATORS BY FUNCTION / PROGRAM
Last Ten Fiscal Years

Function / Program	Fiscal Year				
	2003	2004	2005	2006	2007
Police					
Physical arrests	2,271	2,000	2,330	2,465	2,489
Tickets processed	9,605	6,593	6,877	8,212	9,652
Fire					
Number of calls answered	976	1,343	1,747	2,028	1,603
Inspections	N/A	500	500	N/A	600
Highways and streets					
Street resurfacing (linear feet)	27,800	33,800	22,975	27,835	22,100
Potholes repaired	413	524	531	321	1,260
Sanitation					
Cu. Yds. Garbage collected	28,243	29,675	30,022	30,795	29,279
Cu. Yds Trash collected	50,111	54,875	49,140	49,140	52,250
Culture and recreation					
Fitness center admissions	76,311	84,353	81,868	70,558	62,828
Water					
Number of water meters	10,987	11,189	11,391	11,592	11,743
Average daily consumption (millions of gallons)	4.0	3.8	4.1	3.9	3.8
Water main breaks	440	299	437	483	467
Wastewater					
Average daily sewage treatment (thousands of gallons)	3.9	4.0	3.5	2.8	3.9
Golf Course					
Number of Paid Rounds Played	38,594	38,901	34,961	32,731	32,433

Source: Various City departments

Notes: N/A - Data not available

2008	2009	2010	2011	2012
2,642	2,737	2,538	2,354	2,311
15,352	16,098	16,603	14,619	13,221
1,799	1,409	1,559	1,483	1,195
320	600	690	725	812
19,887	23,559	38,365	60,472	69,580
996	1,012	1,236	465	1,173
29,282	29,894	29,642	27,961	42,589
48,136	78,900	48,368	45,778	54,641
62,245	53,401	78,118	64,989	64,279
11,913	11,968	12,015	12,061	12,129
4.0	4.0	3.9	4.6	4.3
455	498	417	666	311
3.2	2.8	3.7	2.8	3.3
35,839	36,009	31,271	34,848	34,038

CITY OF LA PORTE, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM
Last Ten Fiscal Years

Function / Program	Fiscal Year				
	2003	2004	2005	2006	2007
Public Safety					
Police Station	1	1	1	1	1
Police Officers	72	72	72	73	74
Reserve Officers	5	5	5	5	6
Fire Stations	4	4	4	4	4
Sanitation					
Collection trucks	14	14	14	14	14
Highways and streets					
Streets (miles)	164	164	211	217	211
Streetlights	1,533	1,665	2,192	1,803	1,804
Traffic signals	3	3	3	3	3
Culture and recreation					
Parks acreage	463	463	337	339	347
Parks	19	19	21	21	22
Swimming pools	6	6	6	6	6
Recreation Centers	1	1	1	1	1
Senior Center	1	1	1	1	1
Water and Sewer					
Water mains (miles)	231	231	165	168	176
Fire hydrants	1,800	1,800	1,800	1,800	1,076
Sanitary Sewers (miles)	187	187	187	187	189
Storm sewers (miles)	89	89	89	92	92

Source: City Departments

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
1	1	1	1	1
74	74	75	75	74
2	1	2	2	2
4	4	4	4	4
14	14	14	14	12
295	126	126	126	125
2,400	2,387	2,387	2,415	2,415
3	7	5	5	6
347	356	356	356	188
22	21	21	21	22
6	6	5	5	5
1	1	4	4	3
1	1	1	1	1
178	180	180	181	182
1,161	1,168	1,179	1,186	1,199
189	191	191	192	192
92	92	95	97	60



City of La Porte, Texas

FINANCIAL MANAGEMENT POLICIES



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The City of La Porte Financial Management Policies provides a basic framework for the overall fiscal management of the City. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

The Financial Management Policies reflect long-standing principles and practices, which have enabled the City to maintain its financial stability. It is intended that the policies be reviewed annually so that the guidelines represent a realistic, current framework for public policy decisions. Policy statements are included for the following areas:

- Operating Budget Policies
- Revenue Policies
- Fund Balance / 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.

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.

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.

Borrowing for operating expenditures (expenses)

The City shall not use debt or bond financing to fund current operating expenditures (expenses).

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.

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.

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.

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.

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.

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.

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.

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.

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. One-time / non-recurring revenues include sale of assets, settlements from lawsuits, etc. Acceptable uses include paying down debt, building up reserve levels, and special projects that reduce long-term operating costs.

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.

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.

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.

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.

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.

Annual review - The City Manager shall direct an 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.

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.

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.

Internal service fees - When interdepartmental charges are used to finance internal enterprise functions, charges shall reflect full costs, including all indirect expenses.

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).

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.

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 up to 5 percent of total expenses when appropriations allow.

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).

3. **FUND BALANCE / RESERVE POLICIES**

The objectives of the fund balance 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

Fund balance measures the net financial resources available to finance expenditures of future periods. The City of La Porte's Unassigned General Fund Balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by resolution of the City Council.

Fund Balance of the City may be committed for a specific source by formal action of the City Council. Amendments or modification to the committed fund balance must also be approved by formal action of the City Council. Committed fund balance does not lapse at year-end. The formal action required to commit fund balance shall be by resolution or majority vote.

The City Council delegates authority to assign fund balance for a specific purpose following approval by the Fiscal Affairs Committee to the City Manager of the City of La Porte.

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

The City Council recognizes that good fiscal management comprises the foundational support of the entire City. To make that support as effective as possible, the City Council intends to maintain a minimum fund balance of 25% of the City's general fund annual operating expenditures. If a fund balance drops below 25%, it shall be recovered at a rate of 1% minimally, each year. This policy should be revisited each year for review.

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.

Utility Fund

The City shall strive to maintain a targeted reserve of 90 to 120 days of operating capital in the Utility Fund.

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.

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.

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.

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.

Revenue supported bonds

The City shall utilize, where feasible, revenue supported or backed bonds to finance public improvements for its enterprise operations.

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.

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.

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.

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. 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 the Municipal Securities Rule Making Board annually via the Electronic Municipal Market Access system.

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.

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.

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.

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.

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.

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 March following the fiscal year end.

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, management discussion and analysis, 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 March 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.

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.

7. **INVESTMENT POLICIES**

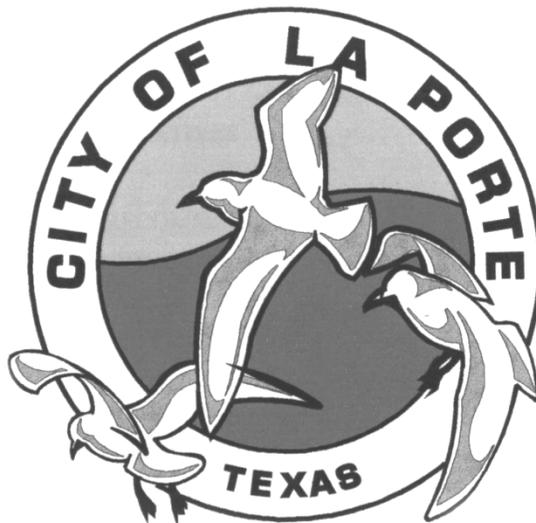
The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in designated depositories, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according 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.



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
August 1997
November 2000
February 2003
February 2005
October 2005
July 2009
May 2011
October 2013

City of La Porte, Texas

Michael G. Dolby, CPA
Director of Finance

Shelley Wolny
Treasurer

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.

The purpose of this investment policy is to comply with all statutes governing the investment of the City's funds, including the Public Funds Investment Act, Chapter 2256 of the Texas Government Code (the " 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.

II. **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 The City's funds, which are pooled together and constitute the investment portfolio, include 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. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. **OBJECTIVES**

SAFETY The primary objective of the City's investment activity is the preservation of capital and the protection of investment principal 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.

IV. **RESPONSIBILITY AND CONTROL**

Oversight Responsibility for the investment activity of the City of La Porte shall rest with the Fiscal Affairs Committee and the City Manager.

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. All investment officers, including the Director of Finance, will demonstrate competence in the execution of the city's investments. All Investment Officers will insure compliance with the investment program with ongoing training and evaluation by management.

PRUDENCE Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and 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 Director of Finance and 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 Act must be filed with the Texas Ethics Commission and the governing body of the City of La Porte.

TRAINING Investment Officers shall attend 10 hours of investment training within 12 months after taking office or assuming duties, and 10 hours every succeeding two years that begins on the first day of the fiscal year, which is October 1st, and consists of the two consecutive fiscal years after that date. The investments training shall be provided from an independent source approved by the Fiscal Affairs Committee to insure the quality and capability of investment management in compliance with the Act. 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. Training shall be in accordance with the Act and shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with statutes governing the investment of public funds.

V. **REPORTING**

Investment reports shall be prepared quarterly and be signed and submitted by the Investment Officers, in a timely manner. These reports will be submitted to the City Manager and City Council. This report shall describe in detail the investment position of the City, disclose the market value and book value of each fund group as well as each separate investment, and state the maturity date of each security and accrued interest for the reporting period. The report shall include all information as required by Section 2256.023 of the Act. It must also express compliance of the portfolio to the investment strategy contained in the City's Investment Policy and the Act.

MONITORING The market price of each investment shall be obtained monthly from a source such as the Wall Street Journal newspaper, the City's custodial bank, a reputable brokerage firm or security pricing service and reported on the investment reports. Investments with minimum rating requirements will be monitored for rate changes and liquidation of such investments will be determined at such time.

VI. 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 The following are authorized investments for the City and all are authorized and further defined by the Act. Only those investments listed in this section are authorized.

- A. Obligations, including letters of credit, of the United States or its agencies and instrumentalities; direct obligations of this state or its agencies and instrumentalities; 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, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States; and 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. (Section 2256.009 (a) of the Act)

The following are not authorized investments under Section 2256.009 (b) of the Act:

- 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);
 - obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and pays no interest (Principal only bonds);
 - collateralized mortgage obligations that have a final stated maturity date of greater than 10 years; and
 - collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.
- B. Fully collateralized certificates of deposit issued by a depository institution or an approved broker that has its main office or branch office in Texas, selected from a list adopted by the City, and guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor; secured by obligations authorized by this subchapter, or secured in any other manner and amount provided by law for deposits of the City. (Section 2256.010 of the Act)
- C. AAA-rated, or an equivalent rating, no-load money market mutual funds registered with and regulated by the Securities and Exchange Commission; having a dollar-weighted average stated maturity of 90 days or fewer; and includes in its investment objectives the maintenance of a stable net asset value of \$1 for each share. (Section 2256.014 of the Act) The Fund must provide the City with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 80a-1 et seq.);

The City is not authorized by Section 2256.014 (c) of the Act to:

- 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 the Act (Section 2256.014);
- invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in the Act (Section 2256.014); or
- 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 the Act (Section 2256.014) in an amount that exceeds 10 percent of the total assets of the mutual fund.

D. AAA-rated, or an equivalent rating by at least one nationally recognized rating service, constant dollar, investment pools as authorized by the City Council and as further defined by the Act, which invests in eligible securities as authorized by Section 2256.016 of the Act.

EXISTING INVESTMENTS The Investment Officer is not required to liquidate investments that were authorized investments at the time of purchase. Any investments currently held that do not meet the guidelines of this policy shall be reviewed to determine the ability to liquidate. An investment that requires a minimum rating under this subchapter does not qualify as an authorized investment during the period the investment does not have the minimum rating. An entity shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. 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.

MAXIMUM MATURITIES 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 to diversify its investment portfolios. Assets held in the pooled investment portfolio shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, specific issuer or specific class of securities. Diversification strategies shall be determined and revised periodically by the Fiscal Affairs Committee.

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%

VII. **SELECTION OF FINANCIAL INSTITUTIONS AND BROKER DEALERS**

SELECTION OF FINANCIAL INSTITUTIONS Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP) issued every five (5) years. In selecting depositories, the services available, service costs, and 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.

The City shall select financial institutions from which the City may purchase certificates of deposit in accordance with the Act and this policy and will have a written depository agreement with the selected institution. The Investment Officer shall monitor the fiscal condition of financial institutions where certificates of deposit are held.

AUTHORIZED FINANCIAL BROKER/DEALERS AND INSTITUTIONS The Investment Officer shall maintain a list of broker/dealers and financial institutions authorized to provide investment services. These may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must submit: audited financial statements, proof of National Association of Security Dealers certification, and proof of state registration.

Before engaging in investment transactions with a financial institutions or broker/dealers, 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 City; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City'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 broker/dealers and other financial institutions that are authorized to engage in investment transactions with the City. (Exhibit A)

COMPETITIVE BIDDING All investment transactions must be competitively transacted and executed with broker/dealers or financial institutions that have been authorized by the City. The City will obtain at least three competitive offers. Exception: New issues will not be required to be competitively transacted as all broker/dealers would show the same price and yield.

VIII. **COLLATERAL**

COLLATERALIZATION OF PUBLIC DEPOSITS Collateralization requirements are governed by the Texas Government Code Chapter 2257 (Public Funds Collateral Act). All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the required minimum collateral level will be a market value equal to no less than 102% of the deposits. Collateral levels should be monitored and maintained by the financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement and should be monitored daily. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

Collateral shall always be held in the City's name by an independent third party with whom the City of La Porte has a current custodial agreement. Evidence of the pledged collateral shall be maintained by a written agreement. A safekeeping receipt must be supplied to the City of La Porte for any transaction involving sales/purchases/maturities of securities and/or underlying collateral, which the City of La Porte will retain. The right of collateral substitution is granted provided the substitution has prior approval of the City and is followed by the delivery of an original safekeeping receipt to the City, and replacement collateral is received prior to the release of original collateral.

COLLATERAL DEFINED The City shall accept only the following securities as collateral:

- A. FDIC insurance coverage;
- B. United States Treasuries and Agencies;
- C. Obligations, including letters of credit, of the United States or its agencies and instrumentalities.
- 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.

IX. **SAFEKEEPING AND CUSTODY**

SAFEKEEPING AGREEMENT All securities owned by the City shall be held in the City's designated third party safekeeping. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, description, maturity, cusip number yield and/or coupon, market value and other pertinent information. Each safekeeping receipt shall clearly indicate that the instrument is held for the City of La Porte. All safekeeping arrangements shall be documented by the Investment Officer.

DELIVERY VERSUS PAYMENT All investment transactions shall be executed on a delivery versus payment basis. 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. 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 to subordinate staff members
- G. Documentation on investment bidding events
- H. Written confirmation of transactions for investments and wire transfers
- 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
- O. Review of financial condition of all brokers, dealers and financial institutions
- P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies

COMPLIANCE AUDIT The City 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.

GLOSSARY OF TERMS

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.

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.

GLOSSARY OF TERMS

GRANT - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

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.

GLOSSARY OF TERMS

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages and benefit costs.

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.

CHART OF REVENUE ACCOUNTS

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.

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.

CHART OF REVENUE ACCOUNTS

RECREATION CENTER MEMBERSHIPS - Proceeds from membership fees for access to the City's Recreation and Fitness Center.

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.

CHART OF REVENUE ACCOUNTS

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.

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 LPWA 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.

CHART OF REVENUE ACCOUNTS

USE OF EQUIPMENT, MATERIAL & LABOR - Proceeds from a fee charged when individuals benefit from the use of City owned equipment, materials or labor.

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 police for employee and dependent medical insurance.
- 6013 **TCEQ REQUIREMENTS** - Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.
- 6014 **LIBRARY COSTS** – Costs associated with the City of La Porte Public Library.
- 6015 **COMMUNITY FESTIVALS** – Costs incurred for various Community Festivals within the City of La Porte.
- 6016 **CHAMBER OF COMMERCE** – Cost incurred to remit a portion of Hotel Occupancy Taxes to the Chamber of Commerce per a written agreement between the City and the Chamber.

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.