CITY OF LA PORTE, TEXAS

OPERATING BUDGET

OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

This budget is estimated to raise less total property taxes than last year's budget by $1,129,059.00, or 7.07% 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:

	FY2014	FY2015
Adopted Tax Rate	$0.710/$100	$0.710/$100
Effective Tax Rate	$0.716/$100	$0.710/$100
Effective Operating Rate	$0.664/$100	$0.635/$100
Maximum Operating Rate	$0.717/$100	$0.685/$100
Debt Tax Rate	$0.096/$100	$0.105/$100
Rollback Tax Rate	$0.813/$100	$0.790/$100

Fiscal Year 2015 City debt obligations secured by property taxes is $33,955,000.

Record Votes:

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

MAYOR AND CITY COUNCIL

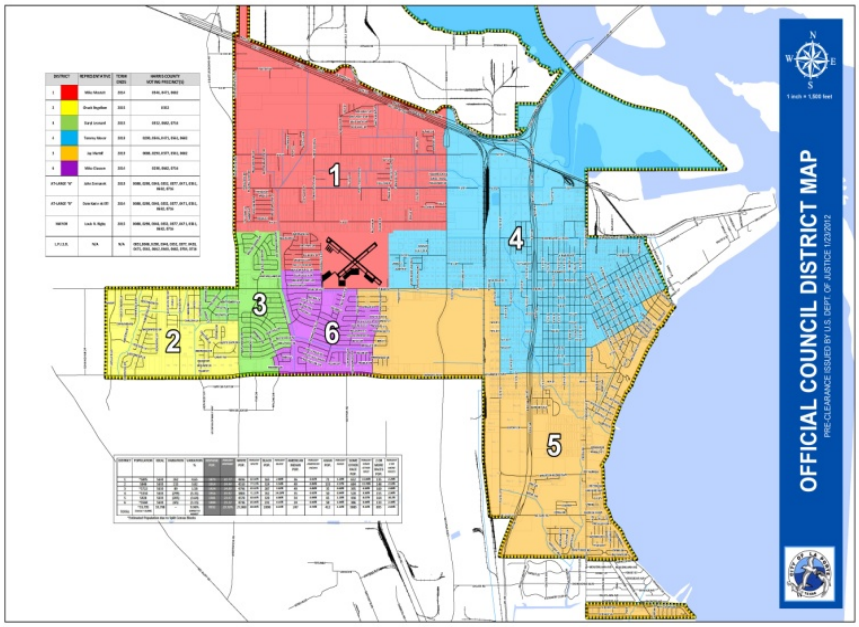
Louis Rigby
Mayor

Danny Earp
Council Person
District 1

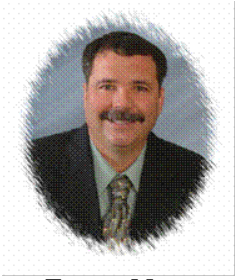
Chuck Engelken
Council Person
District 2

Daryl Leonard
Council Person
District 3

John P. Zemanek
Council Person
At Large A



Dottie Kaminski
Mayor Pro-Tem
At Large B



Tommy Moser
Council Person
District 4

Jay Martin
Council Person
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, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of La Porte for its annual budget for the fiscal year beginning October 1, 2013.

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

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

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HOW TO USE THIS BUDGET DOCUMENT

A READERS GUIDE

The City of La Porte Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework that shows how City services are maintained and improved for fiscal year 2014-2015.

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 2014-2015 budget. This section also contains information on the Budgetary Plan and Process, an explanation of our Fund Organization, a description of the City and it's 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 2014 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.

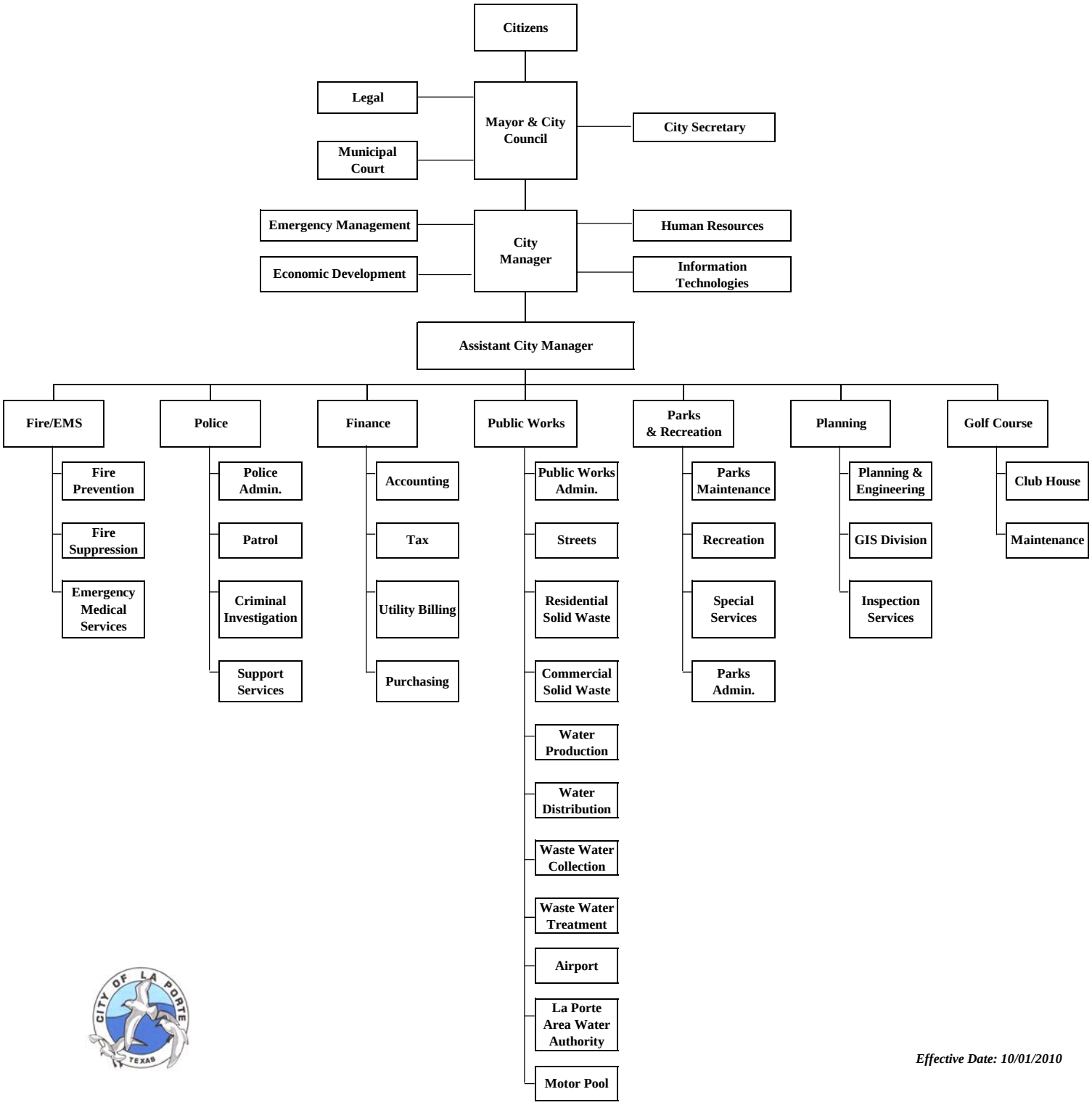
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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.

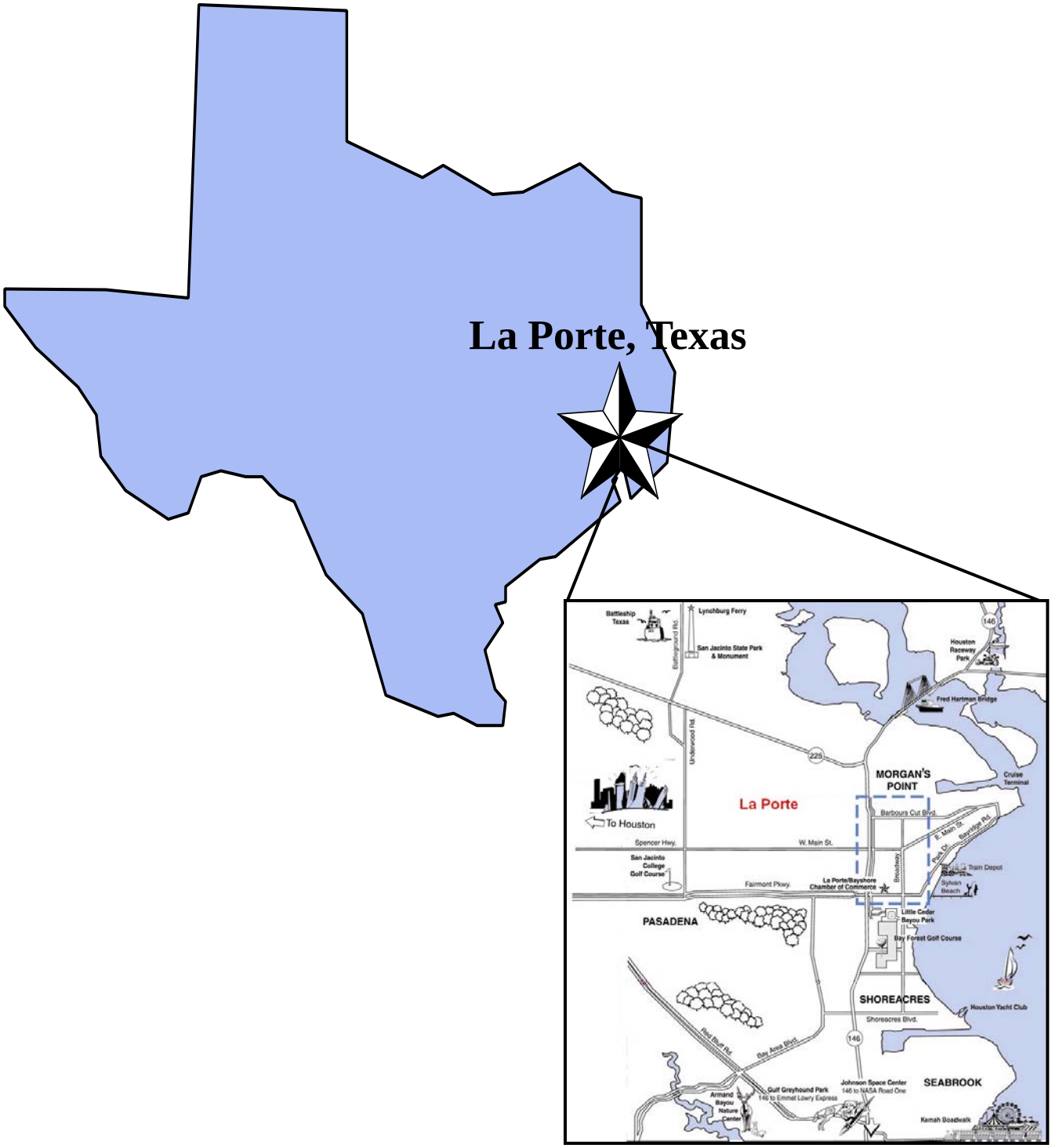
Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance or the Treasurer at 281-471-5020.

CITY OF LA PORTE
ORGANIZATIONAL CHART



Effective Date: 10/01/2010

La Porte, Texas



City of La Porte
Established 1892

Finance Department
Michael. G. Dolby, Director

September 30, 2014

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 2014-15 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 8, 2014. 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:

	FY 2013-14 ADOPTED BUDGET	FY 2014-15 ADOPTED BUDGET
General Fund	$ 41,447,347	$ 42,524,058
Utility Fund	8,122,074	8,056,291
Enterprise Funds	1,283,522	1,176,977
Internal Service Funds	9,031,692	9,597,748
Capital Improvement Funds	7,470,847	3,660,000
Debt Service Funds	4,834,819	5,327,787
Grant Fund	929,986	502,678
Street Maintenance Sales Tax Fund	1,422,000	795,000
Emergency Services District	950,920	1,322,638
Hotel/Motel Fund	579,378	826,039
La Porte Development Corporation	1,351,133	1,418,611
Tax Increment Reinvestment	2,850,080	2,807,737
Total Authorized Operations	$80,273,798	$78,015,564

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 2.5% 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 the 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 2015 budget represents a decrease of $2,258,234, or 2.8%, when compared to last year's budget. The majority of that decrease is related to capital improvements, which decreased by $3.8 million from the prior year. $1.015 million is scheduled to be transferred to the General Fund CIP for projects such as spray parks, security improvements and community improvement projects. Additionally, $2 million is appropriated for a transfer to the Utility CIP Fund for various water and sewer projects. $979,471 has been included in the budget for merit, COLA and civil service salary increases. This budget is built around discussions that took place during

604 W. Fairmont Parkway ■ La Porte, Texas 77571 ■ (281)470-5036 ■ www.laportetx.gov

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 2.5% COLA for full-time, non-civil service employees has been included, and merit increases have been maintained. Health care is projected to increase by approximately 9.4% due to rising claims costs. Despite the projected increase, City contributions, as well as employee's contributions remain at FY2014 levels due to a reserve that was set up in the General Fund a few years ago to offset potential increases. To date the reserve of $1.5 million has not been used. The health fund is continuing to be evaluated for savings opportunities, and possible revenue options to manage the ever increasing cost of providing healthcare.

A healthy General Fund balance has enabled the City to utilize excess fund balance to cash flow many capital projects. Notable projects included in FY2015 are two spray parks, historic renovations, drainage improvements, street improvements, and various utility improvement projects. An in depth discussion of capital improvements can be found on page 283. The budget also includes vehicle/equipment replacements of $1.98 million.

Conservative revenue estimates and cost containment 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 21.

The 2014-15 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. Staff has aligned our resources to meet the goals and objectives of City Council. Our staff excels in our public programs because City Council has provided employees with the resources needed to deliver exceptional services to our citizens.

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 16.

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

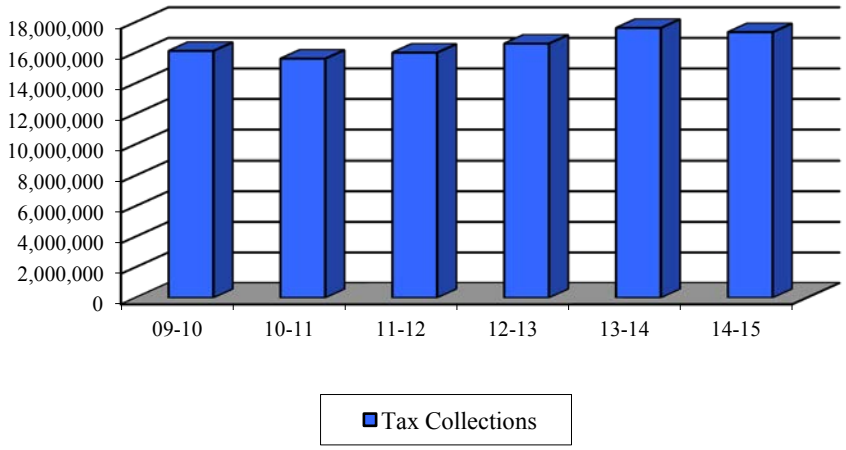
The resources derived from the taxation of property located in the City are the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2014-15 will mark the twenty-sixth year the City has maintained its tax rate at 71 cents 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. 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.

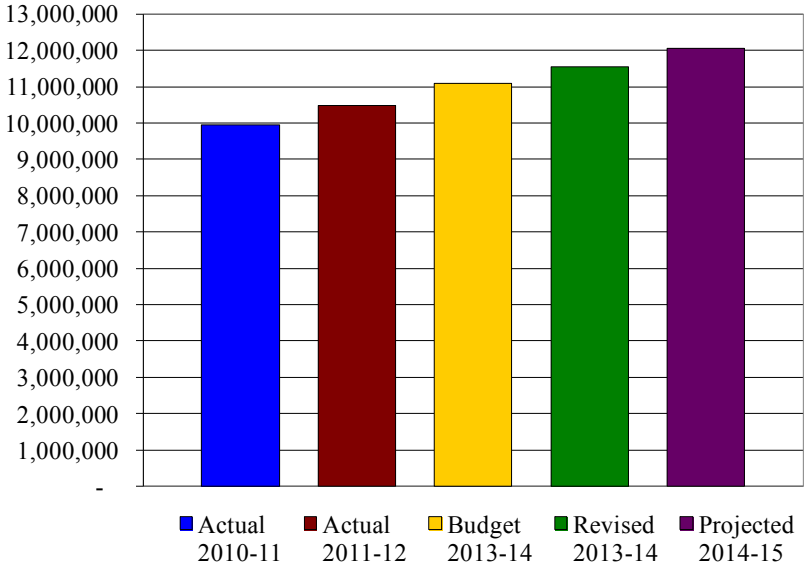
For fiscal year 2014-15, the City expects to collect $17.4 million through the ad valorem tax process. The graph below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2013-14 and projected collections for 2014-15.

Ad Valorem Tax Collections
Six Year Comparison



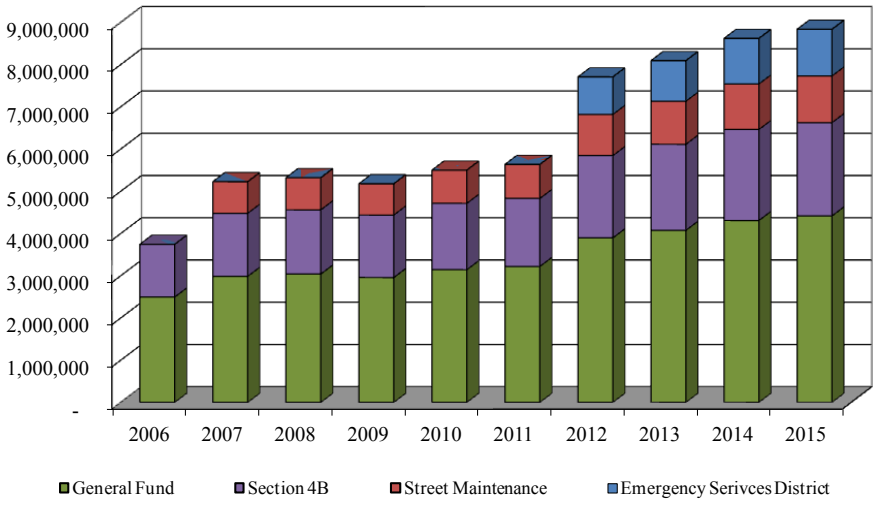
Another major revenue source is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 36. The City expects to collect $12.1 million from this revenue source. The graph on the following page shows that collections increased have remained steady over the last three years. On January 1, 2008, 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. The City estimates the amount it expects to receive from sales taxes based on historical and current economic 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 $4.4 million for the General Fund and $2.2 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 $1.1 million 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 2014-15.

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 while others improve the quality of life. The total projection for Charges for Services revenues in Fiscal year 2014-15 is $18.4 million. Listed below are major sources of revenues received from services rendered.

Service Rendered	Projected 2014-15 Resources
Water Production & Distribution	$ 5,800,512
Wastewater Collection & Treatment	3,554,400
Residential Solid Waste Collection	2,200,000
Golf Course Fees	1,031,545
Motor Pool Lease & Maintenance Fees	3,139,736

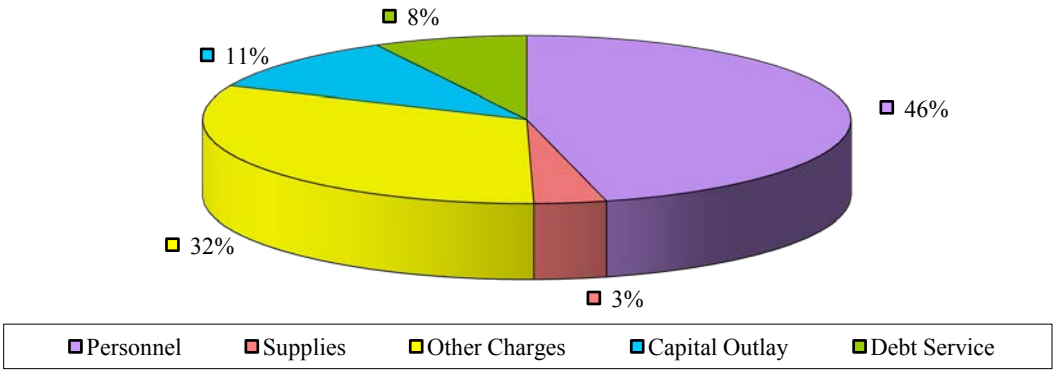
Other Resources

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 $105,350 on its idle funds during fiscal year 2014-15, which represents an approximate 4.1% 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.

All Funds Expense Distribution for Fiscal Year 2013-14



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for $21 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 46% of the City's expense distribution. Regular salaries, overtime, and benefits account for 64% of the budget in the General Fund. The Debt Service category is the total dollars expended to pay interest and principal on existing debt, which represents $5.3 million, or 8% of the City's total budget.

The Capital Outlay category includes procurement of vehicles totaling $1,981,991, Capital Improvement Projects totaling $3.7 million, and various capital items, which are listed on page 76, from departmental budgets. Capital improvement continues to be a focus of City Council.

The Supplies category includes office supplies, fuel, chemicals and other supplies. The supplies category accounts for $2.5 million of the budget.

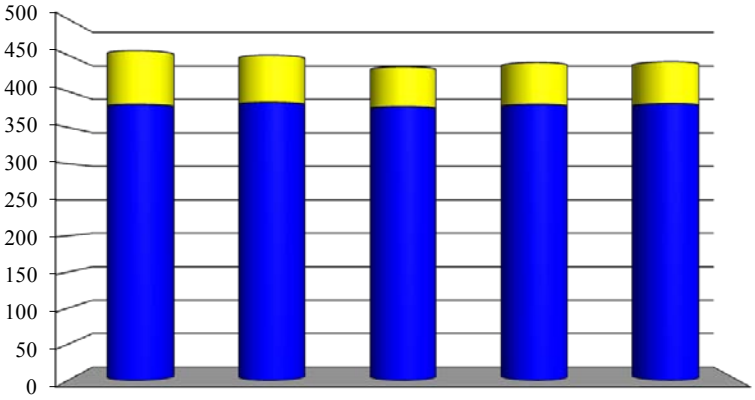
The Other category includes items such as utilities, training and education, and maintenance. This category totals $22.1 million and represents 32% of the total budget. One of the largest expenditures in this category is for health insurance claims and administration costs and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately $6.2 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to $4.9 million annually.

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

PERSONNEL CHANGES

Staffing levels for fiscal year 2014-15 remain unchanged with the exception of an IT Manager position added in the General Fund Information Technologies Division. For the past 6-7 years, the City has not had a dedicated manager for the IT Division. This function was handled by an employee that split time between IT and Emergency Management. However, given the increasing complexity and importance of technology that City departments are incorporating into their daily operations, City Management felt it was important to have a full-time IT professional overseeing this division. The IT Manager will oversee all operation and management of the IT Division and assist City departments in streamlining their operations through safe and efficient use of technology.

Below is a chart of the personnel changes in the City from FY 2011 through FY 2015.



	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Part-time	74	65	55	58	58
Full-time	382	385	379	382	383

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 2013-14 are currently estimated at $40,854,898 which is $2,013,172 or 5.2% greater than our original budget projection, which is primarily due to increased property tax and in-lieu of tax collections. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2013-14	Current Estimate 2013-14	Variance	Percent
General Property Taxes	$ 13,860,500	$ 15,161,638	$ 1,301,138	9.39%
Franchise Fees	2,218,479	2,176,449	(42,030)	-1.89%
Sales Taxes	3,978,875	4,309,521	330,646	8.31%
Industrial Payments	11,086,500	11,556,546	470,046	4.24%
Other Taxes	60,000	60,000	0	0.00%
Licenses & Permits	368,175	380,680	12,505	3.40%
Fines & Forfeits	1,586,700	1,471,800	(114,900)	-7.24%
Charges for Services	3,996,067	4,094,827	98,760	2.47%
Parks & Recreation	259,800	228,500	(31,300)	-12.05%
Recreation & Fitness Center	189,900	195,900	6,000	3.16%
Golf Course	1,017,891	1,000,198	(17,693)	-1.74%
Miscellaneous	40,000	40,000	0	0.00%
Operating Transfers	107,839	107,839	0	0.00%
Interest	71,000	71,000	0	0.00%
Total	$38,841,726	$ 40,854,898	$ 2,013,172	5.18%

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 increased by $330,646 or 8.3% due to increased economic activity within the City. Several strip centers are being developed as well as other facilities that will generate more sales taxes for La Porte.

Industrial Payment collections are higher than original projections due to an increase in inventory levels. Fiscal year 2014 is the final year at the 62% value for the industrial contracts. The 2015 agreements step up to 63% of valuation for the remaining six years of the contracts.

Fines and Forfeits are down due to less fine activity. However, weight violations are up due to a continued focus to ensure safety on the roadways.

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, fees at the fitness center are expected to be up due to walk-in traffic as more classes are being offered.

The revenues for the new fiscal year are projected at $41,057,475, which is $2,215,749, or 5.70%, higher than they were compared to the 2013-14 original projection. The revenues for the new fiscal year are shown below:

Category	Original Projection 2013-14	Projection 2014-15	Variance	Percent
General Property Taxes	$ 13,860,500	$ 14,728,500	$868,000	6.26%
Franchise Taxes	2,218,479	2,158,666	(59,813)	-2.70%
Sales Taxes	3,978,875	4,417,259	438,384	11.02%
Industrial Payments	11,086,500	12,054,598	968,098	8.73%
Other Taxes	60,000	60,000	0	0.00%
Licenses & Permits	368,175	388,050	19,875	5.40%
Fines & Forfeits	1,586,700	1,461,800	(124,900)	-7.87%
Charges for Services	3,996,067	4,090,650	94,583	2.37%
Parks & Recreation	259,800	230,000	(29,800)	-11.47%
Recreation & Fitness Center	189,900	200,900	11,000	5.79%
Golf Course	1,017,891	1,031,545	13,654	1.34%
Miscellaneous	40,000	40,000	0	0.00%
Operating Transfers	107,839	124,507	16,668	15.46%
Interest	71,000	71,000	0	0.00%
Total	$38,841,726	$ 41,057,475	$ 2,215,749	5.70%

Property taxes are projected to increase by 6.3% from the original 2014 projection. Although the 2015 budget shows an increase of 6.3% from 2014, projections are estimated to decrease slightly when compared to the revised estimates due to a shift of the tax rate allocation for debt service requirements. 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 $438,384 from the current year budget due to conservative projections for 2014 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 2014 budget by 8.7%. The 2015 revenues are projected to increase due to the adjustment from 62% to 63% valuation in the industrial district agreements. The 63% rate will continue throughout the remaining six years of the contracts.

Licenses and Permits are projected to increase from the current year budget by 5.4%, or approximately $20,000. Based on information gathered by the planning department, building permit activity is anticipated to increase in response to continued economic activity.

Fines and Forfeits are projected to decrease by 8% from the current year budget. The decrease is based on the current year activity and a continued focus on weight violations. The City of La Porte sees a lot of eighteen wheeler traffic due to the Port and surrounding industries. Council wants to keep our roadways safe from overweight heavy load traffic.

Parks and Recreation/Fitness Center fees are projected to increase due to continued efforts to add more classes and expand recreation programs.

General Fund Expenditures

The General Fund expenditures for fiscal year 2013-14 are currently estimated at $40,843,582, which is $737,455 or 1.77%, less than the fiscal year 2013-14 budget.

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

Department	Budget 2013-14	Current Estimate 2013-14	Variance	Percent
Emergency Services	$ 4,653,301	$ 4,552,099	(101,202)	-2.17%
Police	12,021,406	11,789,114	(232,292)	-1.93%
Golf Course	1,569,026	1,480,963	(88,063)	-5.61%
Administration	4,745,078	4,681,722	(63,356)	-1.34%
Finance	1,472,368	1,447,672	(24,696)	-1.68%
Non-Departmental	5,659,291	5,891,094	231,803	4.10%
Public Works	5,372,824	5,211,721	(161,103)	-3.00%
Parks & Recreation	4,038,572	3,948,894	(89,678)	-2.22%
Planning & Engineering	2,049,171	1,840,303	(208,868)	-10.19%
Total	$ 41,581,037	$ 40,843,582	($ 737,455)	-1.77%

The expenditures for the new year are budgeted at $42,524,058, which is $943,021, or 2.3%, greater than the 2013-14 budget. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2013-14	Budget 2014-15	Variance	Percent
Emergency Services	$ 4,653,301	$ 4,626,227	(27,074)	-0.58%
Police	12,021,406	11,921,484	(99,922)	-0.83%
Golf Course	1,569,026	1,489,527	(79,499)	-5.07%
Administration	4,745,078	5,232,287	487,209	10.27%
Finance	1,472,368	1,518,104	45,736	3.11%
Non-departmental	5,659,291	6,422,172	762,881	13.48%
Public Works	5,372,824	5,418,221	45,397	0.84%
Parks & Recreation	4,038,572	3,940,908	(97,664)	-2.42%
Planning & Engineering	2,049,171	1,955,128	(94,043)	-4.59%
Total	$ 41,581,037	$ 42,524,058	$ 943,021	2.27%

Of the thirty-three different General Fund divisions comprising these Departments, sixteen (16) budgeted at amounts equal to or less than their 2013-14 budget level and ten (10) 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.

Administration Department (Information Technologies) – The IT Division is increasing due to the addition of an IT Manager position. The City will also be converting the financial software to One Solution. Phase I will be an additional $225,000. Once the financial portion has been converted, the planning software will be converted. Another significant expenditure is the inclusion of security card access reader updates for approximately $109,000.

Administration Department (City Council) – The City Council Division is increasing due to replacement IPADs with Wi-Fi and cellular service for Council. Additionally, technology fees have increased in this division as well as others.

Finance Department (Purchasing Division) – This division is increasing due to the addition of an application fee for the Achievement in Excellence for Procurement Award. Tuition reimbursement has also been added to this division. Technology fee increases have impacted this division as well.

Finance Department (Tax Division) – The tax division is increasing by $33,000 as a result of increases in the Harris County Appraisal District fees and industrial district contract fees.

Finance Department (Non-Departmental) – This division includes nearly $3 million in transfers for capital improvements projects within the City. Additionally, funding for the City's merit program, meet & confer dollars, and the 2.5% cost of living adjustment are placed in the non-departmental division.

Public Works Department (Residential Solid waste) – Motor pool lease fees are increasing in this division as a result of increased engine costs and required diesel engine emission equipment. Landfill charges are also increasing by nearly $90,000 based on contractual agreements. The City is in year four of a five year contract.

Planning Department (Geographic Information Systems) – The GIS Division is increasing the professional services account for $20,100 for technical support associated with the cleanup of addresses and the street dictionary to facilitate the transition to One Solution.

General Fund Overall Fund Condition

The projected 2015 end-of-year balance for the General Fund is $19,400,818, which is approximately 46%, or 167 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 2013-14 are currently estimated at $7,957,069, which is $93,681 or 1.16%, lower than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2013-14	Current Estimate 2013-14	Variance	Percent
Other	$ 6,500	$ 6,500	$ 0	0.00%
Water	4,574,500	4,480,336	(94,164)	-3.09%
Sewer	3,467,250	3,421,232	(46,018)	-3.29%
Operating Transfers	0	47,501	47,501	
Interest	2,500	1,500	(1,000)	25.00%
Total	$ 8,050,750	$ 7,957,069	($ 93,681)	-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 2013-14 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 2013-14	Projection 2014-15	Variance	Percent
Other	$ 6,500	$ 6,500	$ 0	0.00%
Water	4,574,500	4,566,600	(7,900)	-0.17%
Sewer	3,467,250	3,504,400	37,150	1.07%
Interest	2,500	1,500	(1,000)	-40.00%
Total	$ 8,050,750	$ 8,079,000	$ 28,250	0.35%

The revenues for the new fiscal year are projected at $8,079,000, which is $28,250, or 0.35%, higher than they were in the current year. The increase is mostly attributed to outside water sales. Water revenues for FY2014 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, waste water sales will be down as well.

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2013-14 are currently estimated at $7,901,605, which is $379,123, or 4.64% less than the Fiscal Year 2013-14 budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2013-14	Current Estimate 2013-14	Variance	Percent
Water Production	$ 605,674	$ 574,321	($ 46,055)	-7.60%
Water Distribution	996,744	934,274	(49,131)	-4.93%
Wastewater Collection	1,025,749	972,634	(44,514)	-4.34%
Wastewater Treatment	1,314,283	1,286,665	(125,427)	-9.54%
Utility Billing	776,727	776,799	(16,017)	-2.06%
Non-departmental	3,454,891	3,356,912	(97,979)	-2.84%
Total	$ 8,174,068	$ 7,901,605	($ 379,123)	-4.64%

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

The expenses for the new year are budgeted at $8,056,291, which is $117,777, or 1.44% lower than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2013-14	Budget 2014-15	Variance	Percent
Water Production	$ 605,674	$ 607,013	$ 1,339	0.22%
Water Distribution	996,744	962,309	(34,435)	-3.45%
Wastewater Collection	1,025,749	1,024,910	(839)	-0.08%
Wastewater Treatment	1,314,283	1,288,471	(25,812)	-1.96%
Utility Billing	776,727	780,902	4,175	0.54%
Non-departmental	3,454,891	3,392,686	(62,205)	-1.80%
Total	$ 8,174,068	$ 8,056,291	($ 117,777)	-1.44%

The Utility Fund operational expenses are decreasing for fiscal year 2014. This is due to attrition, and efforts to keep expenditures down in other categories such as supplies and maintenance.

Utility Fund Overall Fund Condition

The projected 2015 end-of-year working capital balance for the Utility Fund is $1,336,436, which is approximately 17%, or 61 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 City has been able to cover the cost of increased debt payments related to the waste water treatment plant, and the City is anticipating a restructuring of debt payments to increase future working capital.

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 $380,131, which leaves the fund fiscally stable at 9/30/15.

The La Porte Area Water Authority is expected to have a working capital balance of $2,686,370, which leaves the fund with an estimated 868 days of working capital at 9/30/15. The fund includes slight increases in costs for equipment and repairs; otherwise, the budget remains relatively unchanged from the 2014 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 $1,981,991 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, $220,000 will be expended from this fund for larger replacement items and upgrade projects such as security firewall upgrades, and replacement of switches and routers that are at the end of their useful life. Additionally, all users will be upgraded to Office 2013 during the 2015 fiscal year.

The Insurance Fund includes $155,113 for estimated worker's compensation claims, $328,036 for property insurance and $5.9 million for estimated health insurance claims. $435,000 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 2014-15 budget maintains a focus on capital improvements that will continue to enhance the community and are geared towards achieving the goals outlined in the Long Range Strategic Plan. 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 2014-15 budget includes over $3.6 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 2015 fiscal year include the Northside and Fairmont spray parks and other recreation projects, security improvements, drainage, streets/sidewalks and various water and

sewer projects, including the trunk sewer project in Lomax. 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 39. The projects identified for the fiscal year 2014-15 are described in more detail in the Capital Improvement Funds section beginning on page 283.

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 303. Highlights of the three funds are:

- During FY2015, the General Debt Service Fund is designed around a tax rate of 10.5 cents per $100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 10.5 cents is equal to 14.8% of the total property tax rate.

- The Utility Debt Service Fund is designed to receive revenues to cover debt as a transfer from the Utility Fund. The Utility Debt Service Fund is scheduled to receive a transfer of $277,226 for debt service in the fiscal year 2014-15 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 the 6-month treasury as a benchmark 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 2015 are projected to slightly increase from the previous year due to changes in deductibles. Worker's compensation premiums have continued to decline after peaking in 2003, and are projected to be in line with FY2014. 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 401. Since the policy is a standalone 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, 2013.

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, CPA
Director of Finance

GENERAL BUDGET INFORMATION, PLAN AND PROCESS

INTRODUCTION

The city budget is a planning document for the use of financial resources during the fiscal year. The City of La Porte is a complex organization providing a wide range of services to its residents, customers and visitors. City resources annually exceed $55 million. As with any large organization that provides a mixture of services, planning and management of financial resources are vital to the City. With increasing financial requirements of the School District, State and Federal governments on our citizens, it becomes even more important for the City to adequately plan and manage the use of its financial resources.

FUND ACCOUNTING

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

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

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

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

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

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										
Liablity/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. Additional information on these procedures is available on page 405.

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 2014-15 Budget Process is as follows:

Saturday	April 12	Pre-Budget Workshop with Council Staff receives direction regarding Long-Range Plans and Capital Goals
Monday	April 21	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Friday	May 16	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Friday	May 30	Budget Review Completed by Finance
Monday	June 2	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 9-11	City Manager review with Departments
Thursday	June 26	Final Revenue Estimates Prepared
Monday	July 7	Budget review completed by City Manager
Monday	July 28	City Council to determine place and time of Public Hearing
Monday	July 28	City Manager sends City Council Proposed Budget
Week	Aug 11-15	City Manager Budget Workshops with Council
Thursday	Aug 28	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 8	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.

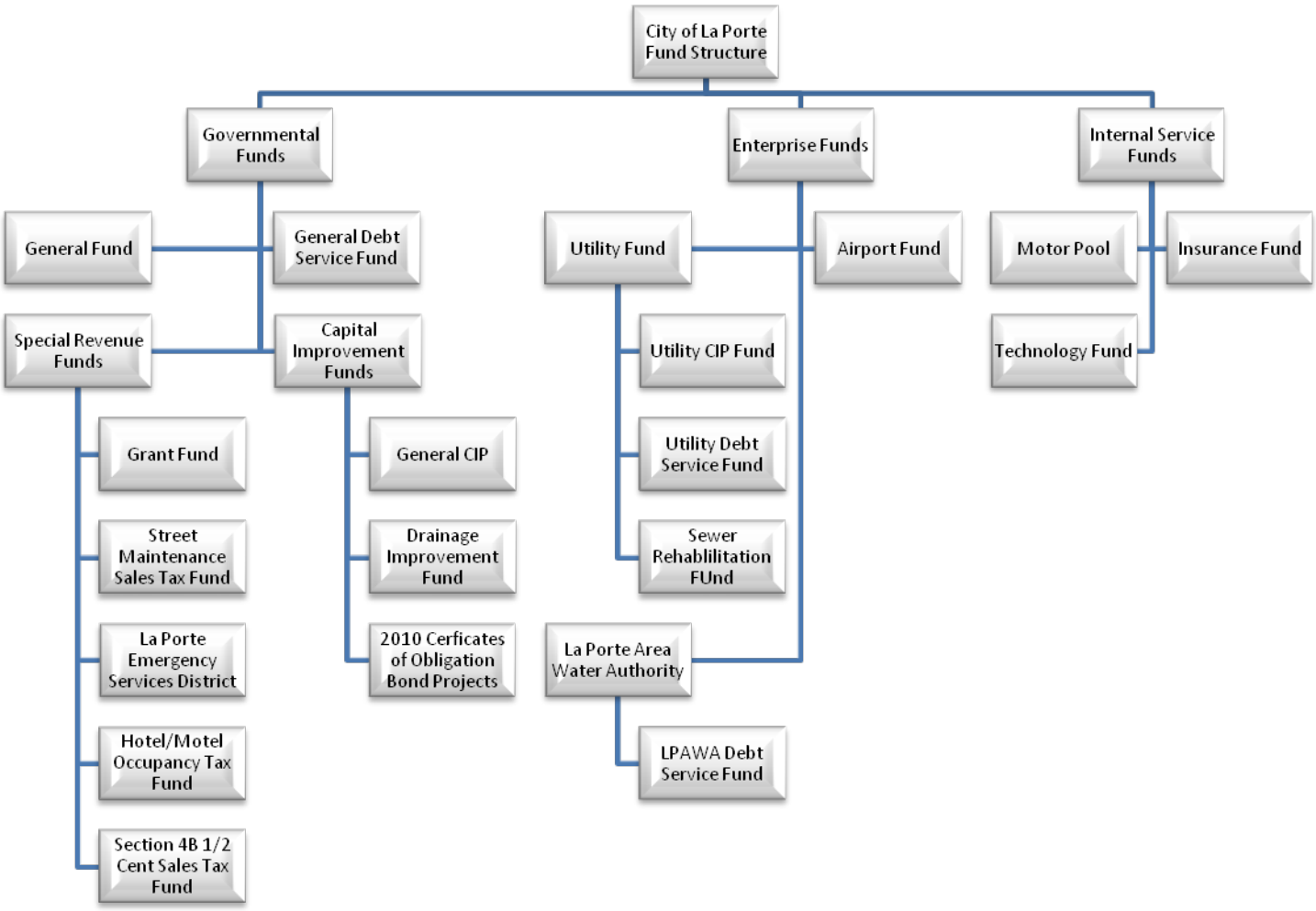
DEBT SERVICE FUNDS

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.

ORGANIZATION OF FUNDS



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

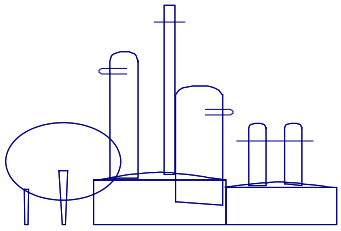
This 1,778 square mile county is a leading oil, gas and petrochemical area. Harris County has numerous manufacturing plants; the nation's largest concentration of petrochemical plants, the second largest United States seaport in terms of total tonnage, and is a corporate management center. A significant 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 started in November, while Norwegian is scheduled to start in the spring. 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 63% of what the City's taxes on the industry would be if 100% of the industry was in the City. The contracts contain a new construction clause that allows new plant facilities to make in lieu payments on 25% of the value of new additions through 2013, after 2014, the percentage dropped 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:

Year	Population	Increase/(Decrease)	Percentage Increase/(Decrease)
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, one 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

STRATEGIC PLAN GOALS AND OBJECTIVES		PARKS	POLICE	FIRE	EMERGENCY MGMT	EMS	COURT	ADMINISTRATION	FINANCE	PLANNING	CSO	PUBLIC WORKS	HR	ED/TOURISM
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												

STRATEGIC PLAN GOALS AND OBJECTIVES		PARKS	POLICE	FIRE	EMERGENCY MGMT	EMS	COURT	ADMINISTRATION	FINANCE	PLANNING	CSO	PUBLIC WORKS	HR	ED/TOURISM
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 09/30/14	FY 14-15 Revenues	FY 14-15 Expenses	Balance 09/30/15
Governmental Fund Types:				
General Fund	20,867,401	41,057,475	42,524,058	19,400,818
Grant Fund	939,105	409,287	502,678	845,714
Street Maintenance Sales Tax	48,771	1,105,715	795,000	359,486
Emergency Services District	596,505	1,104,815	1,322,638	378,682
Hotel/Motel Occupancy Tax	965,925	576,500	826,039	716,386
Economic Development Corporat	3,298,099	2,213,130	1,418,611	4,092,618
Tax Increment Reinvestment	655,143	2,688,633	2,807,737	536,039
Total Governmental Types	27,370,949	49,155,555	50,196,761	26,329,743
Enterprise:				
Utility	1,313,727	8,079,000	8,056,291	1,336,436
Airport	368,127	59,500	47,496	380,131
La Porte Area Water Authority	2,531,492	1,284,359	1,129,481	2,686,370
Total Enterprise	4,213,346	9,422,859	9,233,268	4,402,937
Internal Service				
Motor Pool	1,642,935	2,668,048	3,130,099	1,180,884
Insurance Fund	1,707,484	5,781,791	6,247,649	1,241,626
Technology Fund	1,098,020	477,688	220,000	1,355,708
Total Internal Service	4,448,439	8,927,527	9,597,748	3,778,218
Capital Improvement:				
General	747,615	1,020,000	1,615,000	152,615
Utility	286,553	2,100,500	1,175,000	1,212,053
Sewer Rehabilitation	302,345	300,500	350,000	252,845
Drainage Improvement Fund	255,317	267,750	240,000	283,067
2010 C/O Bond Fund	280,000	-	280,000	-
Total Capital Improvement	1,871,830	3,688,750	3,660,000	1,900,580
Debt Service:				
General	2,747,099	4,228,560	4,358,723	2,616,936
Utility	286,651	277,726	277,226	287,151
La Porte Area Water Authority	-	691,838	691,838	-
Total Debt Service	3,033,750	5,198,124	5,327,787	2,904,087
Total All Funds	40,938,314	76,392,815	78,015,564	39,315,565

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

Grant Fund – the 10% 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 637% increase is due to fewer street maintenance projects planned for FY2015.

Emergency Services District (Sales Tax) – the 37% decrease is due to capital expenditures for the La Porte Fire Control, Prevention and EMS District.

Hotel/Motel Occupancy Tax Fund – the 26% decrease is due to the inclusion of a one-time planned festival/concert for FY2015.

La Porte Development Section 4B Sales Tax Fund – the 24% increase is due to no 4B sales tax funded CIP projects planned in FY2015.

Tax Increment & Reinvestment Fund – 18% decrease is due to development project costs for the TIRZ.

Motor Pool Fund – the 28% decrease is due to scheduled vehicle replacements for fiscal year 2015. This fund is designed to build reserves for upcoming replacements. The upcoming fiscal year includes several large ticket replacements including a fire truck, garbage truck and excavator.

Insurance Fund – the 27% decrease in the insurance fund is due to an increase in claims. The City adopted plan changes and has been educating employees regarding the health plans in an effort to reduce claims expenditures.

Technology Fund – the 23% increase is due to rebuilding of reserves for future technology replacements. This fund is designed to build reserves for future technology upgrades and requirements.

General CIP Fund – 80% decrease due to planned capital improvement projects.

Utility CIP Fund – 323% increase is due to a building of reserves for planned projects in upcoming fiscal years.

Sewer Rehabilitation Fund – 16% 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 – 11% increase due to a slight decrease in drainage improvement projects for FY2015. 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. 2014-3537

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015; 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, 2014, through September 30, 2015, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 28, 2014, and a public hearing scheduled for September 8, 2014 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, 2014, through September 30, 2015.

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 8th day of September, 2014.

CITY OF LA PORTE, TEXAS

Louis R. Rigby, Mayor

ATTEST:

Patrice Fogarty, City Secretary

APPROVED:

Clark T. Askins, Assistant City Attorney

RESOLUTION NO. 2014-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2014 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 2014 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2014 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, 2014, property with a total appraised value of $2,971,999,556.00 and a total taxable value of $2,432,195,832.00.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of $26,982,580.00 as of January 1, 2014;

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

Section 1. the 2014 taxable roll in the amount of $2,432,195,832.00, 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 8th day of September, 2014.

CITY OF LA PORTE, TEXAS

Louis R. Rigby, Mayor

ATTEST:

Sharon Harris for

Patrice Fogarty, City Secretary

APPROVED:

Clark T. Askins

Clark T. Askins, Assistant City Attorney

ORDINANCE NO. 2014-3538

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, 2014, and ending September 30, 2015, 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, 2014, except so much as may be exempt under the constitution and laws of the United States, this State, and the City of La Porte, the following taxes:

(1) An Ad Valorem Tax of and at the rate of sixty and five tenths cents ($.605) on the one hundred dollars ($100.00) cash value thereof, estimated in lawful currency of the United States for the current expenses for the support, maintenance, and improvement of the City Government of said City of La Porte; and

(2) An Ad Valorem Tax of and at the rate of ten and five tenths cents ($.105) 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 8th day of September, 2014.

CITY OF LA PORTE, TEXAS

Louis R. Rigby, Mayor

ATTEST:

Sharon Harris for

Patrice Fogarty, City Secretary

APPROVED:

Clark T. Askins

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 ½"	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 ½" 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	2,341,036,448	0.71	16,621,361	16,518,207	99.4%
13-14	2,572,844,865	0.71	18,267,201	18,091,972	99.0%

Assessment basis for all years is 100%

CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2014-2015

Appraised Valuation (100% Market)	2,971,999,556
Less Exemptions	539,803,724
Total Assessed (Taxable) Value	2,432,195,832
Tax Rate (Cents Per $100 Valuation)	0.71
Total Levy	17,268,590
Estimated Collection Rate	98.0%
Estimated Tax Collections	16,923,220
Allocated to General Fund (Rate of .605)	14,420,489
Allocated to Debt Service (Rate of .105)	2,502,730

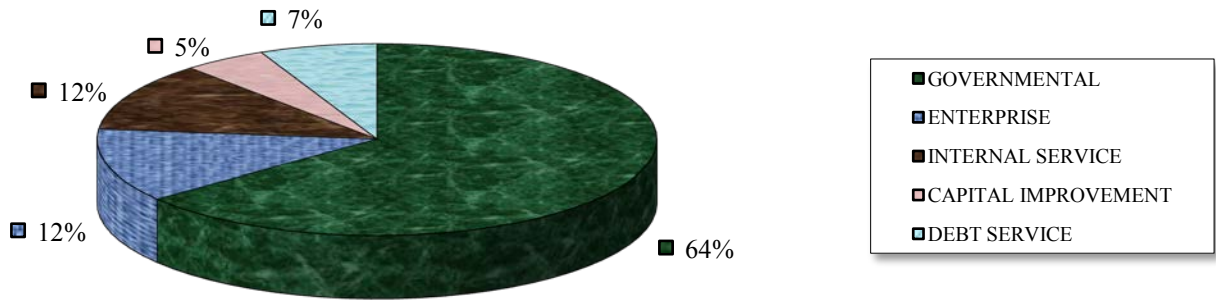
City of La Porte
Consolidated Statement
Revenues and Expenditures by Category
ALL FUNDS

	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
REVENUES				
General Property Taxes	$ 18,145,398	$ 17,911,603	$ 19,787,174	$ 19,552,799
Franchise Taxes	2,184,020	2,218,479	2,176,449	2,158,666
Sales Taxes	8,092,963	7,863,032	8,619,042	8,834,519
Industrial Payments	11,107,848	11,086,500	11,556,546	12,054,598
Other Taxes	624,677	560,000	635,000	635,000
License & Permits	368,130	368,175	380,680	388,050
Fines & Forfeits	1,886,763	1,711,700	1,634,928	1,586,800
Charges for Services	8,037,347	8,209,216	8,319,219	8,598,431
Parks & Recreation	246,007	259,800	228,500	230,000
Recreation & Fitness	207,326	189,900	195,900	200,900
Employee Health Services	5,163,719	5,290,435	5,286,935	5,300,145
Water Revenue	5,693,598	5,816,601	5,551,770	5,800,512
Wastewater Revenue	3,420,370	3,517,250	3,546,232	3,554,400
Intergovernmental	568,052	654,087	351,227	279,437
Miscellaneous	668,732	40,850	44,800	40,850
Other Financing Sources	793,854	1,761,904	1,273,321	1,275,869
Operating Transfers - In	5,978,365	6,246,607	6,414,174	5,795,839
Interest Income	92,638	110,392	113,697	106,000
TOTAL REVENUE ALL FUNDS	$ 73,279,807	$ 73,816,531	$ 76,115,594	$ 76,392,815

	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
EXPENDITURES				
Personal Services	$ 30,303,746	$ 31,397,178	$ 31,039,183	$ 31,965,689
Supplies	2,538,695	2,551,935	2,534,760	2,500,840
Services and Charges	18,754,935	20,562,226	19,331,010	22,717,424
Capital Outlay	9,362,375	14,875,592	16,230,542	9,707,985
Debt Service	4,745,622	4,834,819	4,833,579	5,327,787
Operating Transfers - Out	5,978,365	6,246,607	6,414,174	5,795,839
TOTAL EXPENDITURES ALL FUNDS	$ 71,683,738	$ 80,468,357	$ 80,383,248	$ 78,015,564

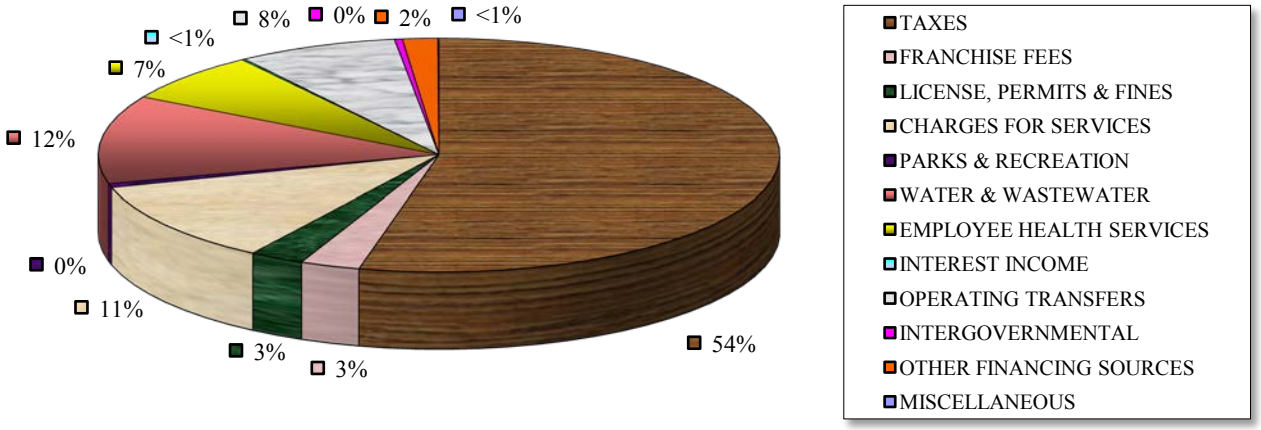
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE
FISCAL YEAR 2014-15



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2014-15

ALL FUNDS BY REVENUE TYPE
FISCAL YEAR 2014-15



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2014-15

City of La Porte
Revenue Projection Rationale
For Year 2014-15

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.

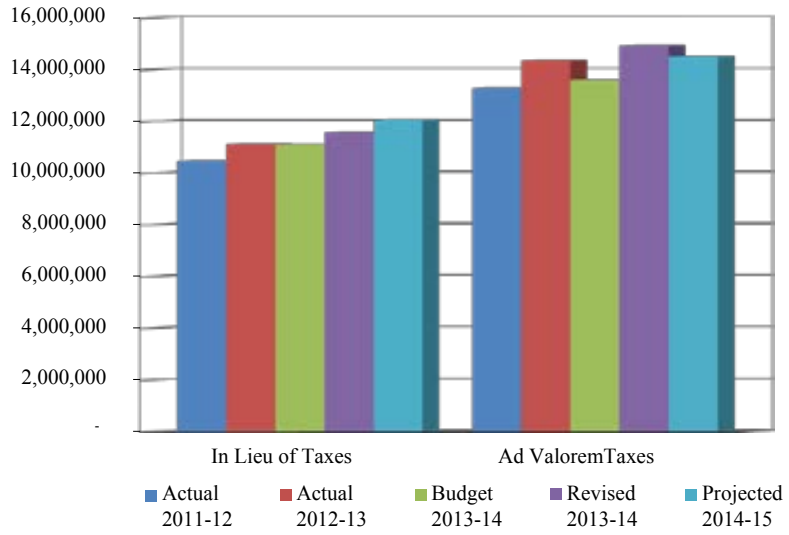
It is the City of La Porte's policy to remain conservative on all estimates made in regard to the collection of revenues. This philosophy prevents us from having to make major adjustments during the year because revenues were based on overly optimistic assumptions.

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 decrease when compared to FY 2013-14 due to the reallocation of the tax rate for debt service payments.

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 63%. The FY2015 projection is showing an increase compared with the FY2014 estimate due to a step up in the taxable value from 62% to 63%.



City of La Porte
Revenue Projection Rationale, Continued
For Year 2014-15

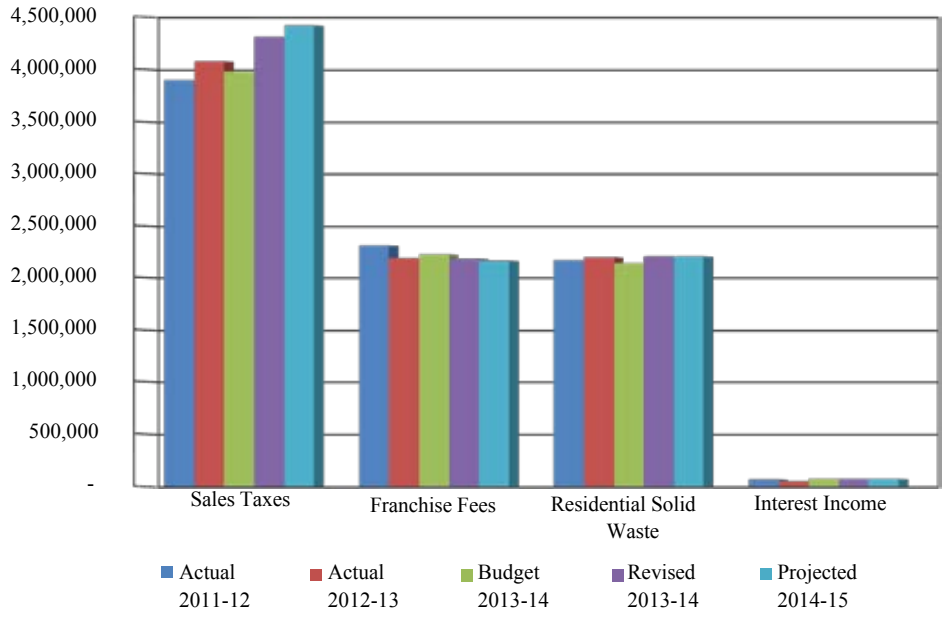
Sales Tax - The City's General Fund receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. FY2015 projections are anticipated to increase by 2.5%. Sales tax revenues have begun trending higher in recent years due to increased economic activity. The majority of 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 FY2015.

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 higher based on cart fee rentals. Weather is a factor that can affect this revenue stream; therefore, a more conservative approach is utilized for projections.

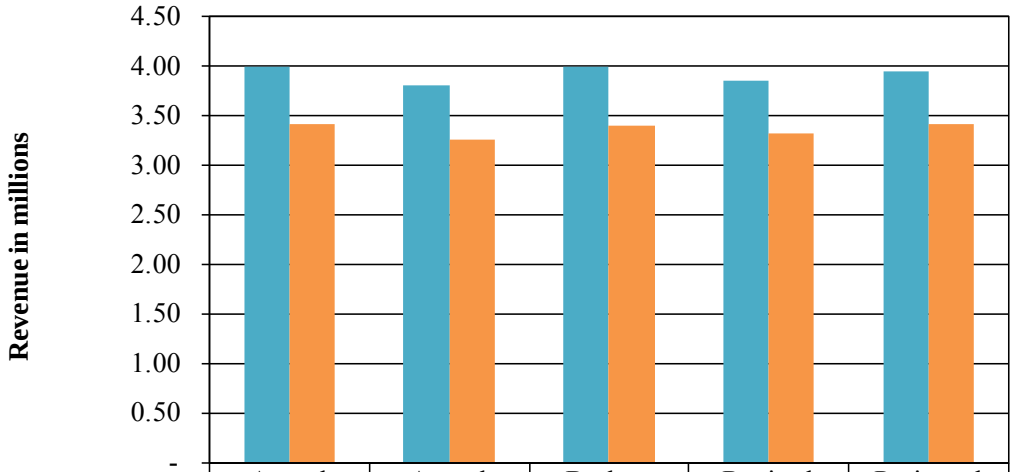
Interest Income - This revenue source is calculated based on estimated cash collections and disbursements. The estimated cash flow is then multiplied by the estimated interest rates expected in the new year. Our fiscal year 2014-15 income estimate is based on a rate of less than ½%.



City of La Porte
Revenue Projection Rationale, Continued
For Year 2014-15

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. Fiscal year 2014 has been a relatively wet year, as depicted in the chart below.



	Actual 2011-12	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Water Sales	3.99	3.81	4.00	3.85	3.95
Wastewater Sales	3.42	3.27	3.40	3.33	3.41

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.

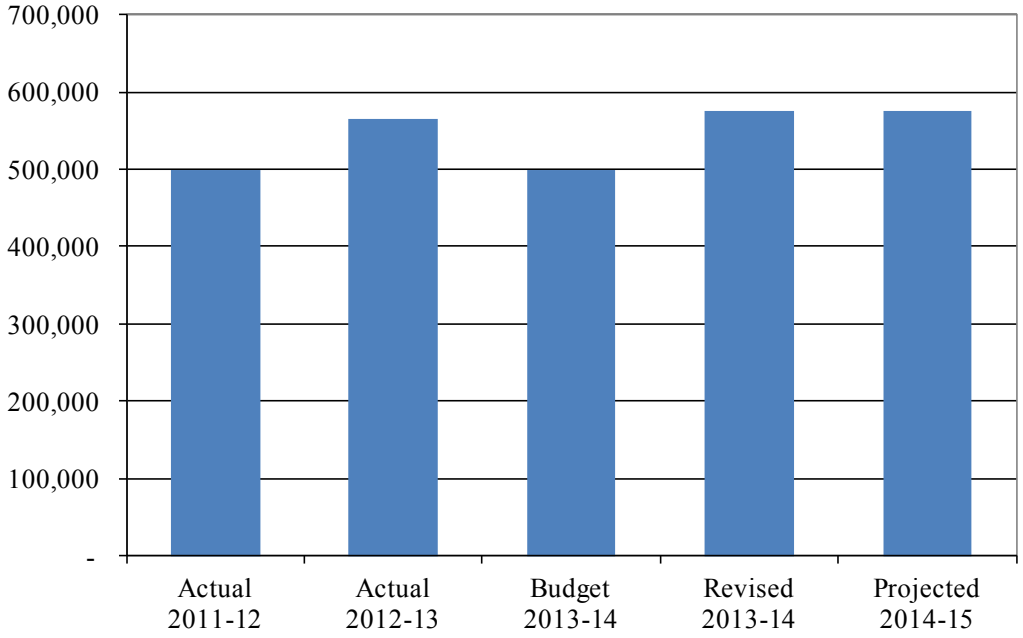
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to increase by $120,905, or 5% 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 2015; however, City contribution increased due to the addition of a new position.

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.

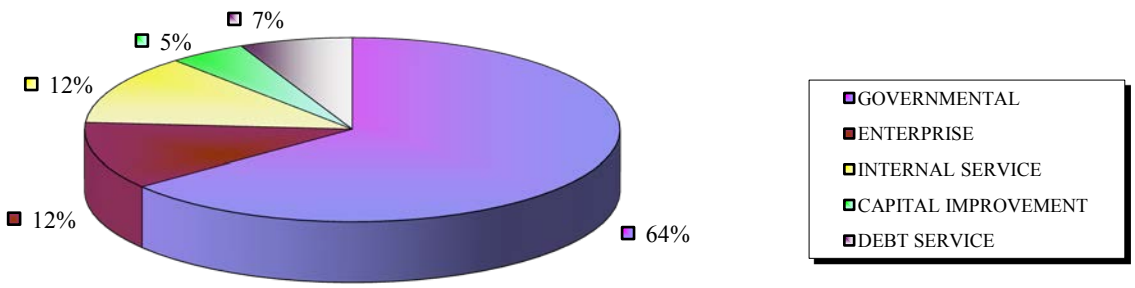
City of La Porte
Revenue Projection Rationale, Continued
For Year 2014-15

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.



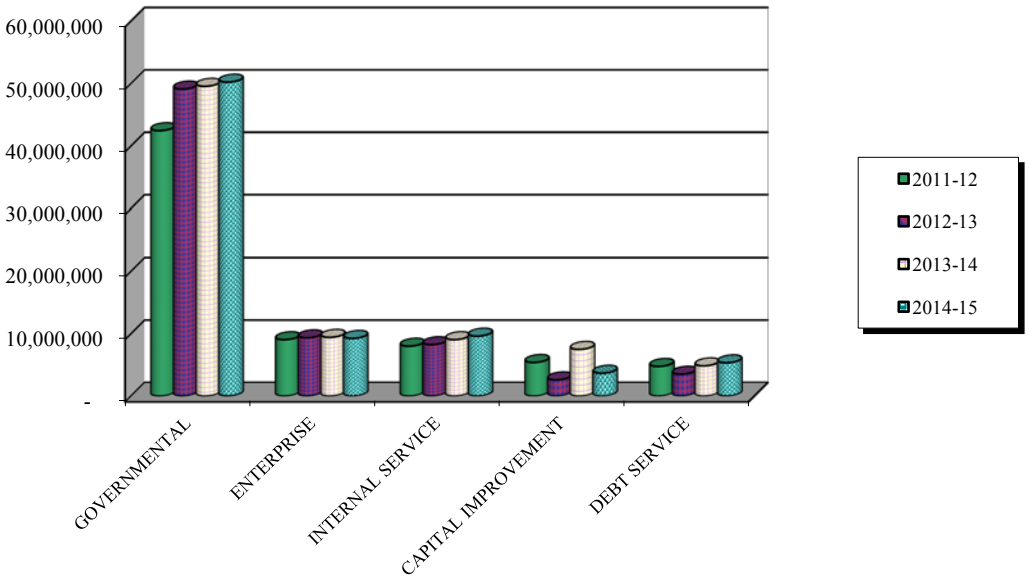
APPROPRIATION BY FUND

FISCAL YEAR 2014-2015



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2014-15. As shown, the governmental funds, which include the General Fund make up 64% of total appropriations. The General Fund is 58% 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. Capital Improvements declined in FY2013 due to an effort to complete previously funded projects. The project levels increased in FY2014for multiple public safety and utility projects. Capital projects have declined for the FY2015 year as a a result of fewer large facility projects.

City Of La Porte
Appropriation by Fund

	Adopted 2011-12	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15
Governmental Fund Types				
General	$ 35,992,372	$ 36,545,885	$ 41,447,347	$ 42,524,058
Grant Fund	580,442	6,552,810	929,986	502,678
Street Maintenance Sales Tax	1,050,000	1,200,000	1,422,000	795,000
La Porte Emergency Services Dist	705,000	802,785	950,920	1,322,638
Community Investment	229,000	-	-	-
Hotel/Motel	353,742	565,285	579,378	826,039
La Porte Development Corp	1,806,710	816,318	1,351,133	1,418,611
Tax Increment Reinvestment	1,703,704	2,613,579	2,850,080	2,807,737
Total Governmental Types	42,420,970	49,096,662	49,530,844	50,196,761
Enterprise Funds				
Utility	7,761,033	8,079,358	8,122,074	8,056,291
Airport	133,779	63,669	145,091	47,496
La Porte Area Water Authority	1,136,507	1,195,760	1,138,431	1,129,481
Total Enterprise	9,031,319	9,338,787	9,405,596	9,233,268
Internal Service Funds				
Motor Pool	2,658,182	2,523,298	3,153,328	3,130,099
Insurance Fund	5,334,634	5,709,684	5,648,364	6,247,649
Technology Fund	-	-	230,000	220,000
Total Internal Service	7,992,816	8,232,982	9,031,692	9,597,748
Capital Improvement Funds				
General CIP	3,251,020	673,500	3,568,000	1,615,000
Utility CIP	931,447	175,000	1,168,000	1,175,000
Sewer Rehabilitation CIP	350,000	350,000	570,000	350,000
Drainage Improvement Fund	195,000	250,000	453,000	240,000
Other Infrastructure	-	50,807	-	-
2005 CO Bond CIP	67,553	-	-	-
2007 CO Bond CIP	408,133	23,391	-	-
2010 CO Bond CIP	174,000	1,075,223	1,711,847	280,000
Total Capital Improvement	5,377,153	2,597,921	7,470,847	3,660,000
Debt Service Funds				
General Debt Service	3,746,270	2,508,337	3,859,125	4,358,723
Utility Debt Service	306,679	296,861	287,044	277,226
LPAWA Debt Service	693,150	698,556	688,650	691,838
Total Debt Service	4,746,099	3,503,754	4,834,819	5,327,787
Total Adopted Budget	**$ 69,568,357**	**$ 72,770,106**	**$ 80,273,798**	**$ 78,015,564**

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2011-12	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15
EMERGENCY SERVICES				
Fire Prevention	$ 292,153	$ 300,916	$ 299,205	$ 320,271
Fire Suppression	1,678,813	1,669,628	1,684,102	1,720,595
Emergency Medical Services	2,685,988	2,611,775	2,580,498	2,585,361
Total Emergency Services	4,656,954	4,582,319	4,563,805	4,626,227
POLICE				
Police Administration	970,736	1,008,272	937,556	986,993
Police Patrol	5,238,816	5,649,078	6,049,067	6,091,145
Criminal Investigation	1,899,193	1,947,867	2,196,836	2,240,697
Support Services	2,401,289	2,357,661	2,542,643	2,602,649
Total Police	10,510,034	10,962,878	11,726,102	11,921,484
ADMINISTRATION				
Administration	540,035	485,472	514,843	525,615
Community Investment	229,000	172,500	152,150	150,850
Emergency Management	292,169	295,408	308,615	324,775
Human Resources	390,929	430,901	429,085	441,784
Liability Insurance Division	495,224	507,668	448,364	488,149
Employee Health Services	4,839,410	5,202,016	5,200,000	5,759,500
Municipal Court	710,837	786,432	778,591	821,372
IT Division	1,576,593	1,674,748	1,802,757	2,294,336
Technology Replacement	-	-	230,000	220,000
City Secretary	404,049	413,287	400,887	417,941
Legal	193,325	205,844	199,844	187,744
City Council	68,110	50,179	58,912	67,870
Golf Course Club House	523,124	531,620	538,417	559,019
Golf Course Maintenance	800,330	853,874	983,889	930,508
Total Administration	11,063,135	11,609,949	12,046,354	13,189,463
FINANCE				
Accounting	762,309	752,106	796,117	823,495
Purchasing	250,432	245,535	226,036	243,712
Tax	448,887	460,707	409,905	450,897
Non-Departmental - GF	2,863,694	2,595,463	6,341,971	6,422,172
Utility Billing	720,500	757,624	755,677	780,902
Non-Departmental - UF	3,343,427	3,508,648	3,499,246	3,392,686
Total Finance	8,389,249	8,320,083	12,028,952	12,113,864
PLANNING & ENGINEERING				
Planning & Engineering	924,441	871,513	807,760	772,502
GIS Division	183,225	183,339	233,960	259,472
Inspection Services	926,237	941,302	937,052	923,154
Total Planning & Engineering	2,033,903	1,996,154	1,978,772	1,955,128

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2011-12	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15
PARKS AND RECREATION				
Parks Maintenance	2,131,379	2,146,134	2,210,644	2,241,906
Recreation	789,663	716,161	729,219	717,537
Special Services	467,641	447,599	459,807	444,448
Administration	540,524	535,020	562,305	537,017
Total Parks and Recreation	3,929,207	3,844,914	3,961,975	3,940,908
PUBLIC WORKS				
Public Works Administration	358,628	356,663	373,697	362,429
Streets	2,385,174	2,520,015	2,565,695	2,549,095
Residential Solidwaste	2,273,649	2,309,866	2,319,782	2,491,197
Commercial Solidwaste	20,000	19,000	15,500	15,500
Vehicle Maintenance	1,139,680	1,168,163	1,169,983	1,148,108
Vehicle Replacement	1,518,502	1,355,135	1,983,345	1,981,991
La Porte Area Water Authority	1,136,507	1,195,760	1,138,431	1,129,481
Airport	133,779	63,669	145,091	47,496
Water Production	592,108	597,728	596,846	607,013
Water Distribution	939,742	968,720	973,646	962,309
Wastewater Collection	928,600	994,770	1,004,626	1,024,910
Wastewater Treatment	1,236,656	1,251,868	1,292,033	1,288,471
Total Public Works	12,663,025	12,801,357	13,578,675	13,608,000
MISCELLANEOUS				
Grant Fund	580,442	6,552,810	929,986	502,678
Street Maintenance Sales Tax Fund	1,050,000	1,200,000	1,422,000	795,000
Emergency Services District	705,000	802,785	950,920	1,322,638
Hotel/Motel	353,742	565,285	579,378	826,039
La Porte Development Corporation	1,806,710	816,318	1,351,133	1,418,611
Tax Increment Reinvestment Zone	1,703,704	2,613,579	2,850,080	2,807,737
General CIP	3,251,020	673,500	3,568,000	1,615,000
Utility CIP	931,447	175,000	1,168,000	1,175,000
Sewer Rehabilitation CIP	350,000	350,000	570,000	350,000
Drainage Improvement Fund	195,000	250,000	453,000	240,000
2005 C/O Bond CIP	67,553	-	-	-
2007 C/O Bond CIP	408,133	23,391	-	-
2010 C/O Bond CIP	174,000	1,075,223	1,711,847	280,000
Other Infrastructure	-	50,807	-	-
General Debt Service	3,746,270	2,508,337	3,859,125	4,358,723
Utility Debt Service	306,679	296,861	287,044	277,226
LPAWA Debt Service	693,150	698,556	688,650	691,838
Total Miscellaneous Funds	16,322,850	18,652,452	20,389,163	16,660,490
TOTAL ADOPTED BUDGET	**$ 69,568,357**	**$ 72,770,106**	**$ 80,273,798**	**$ 78,015,564**

General Fund – Five Year Forecast

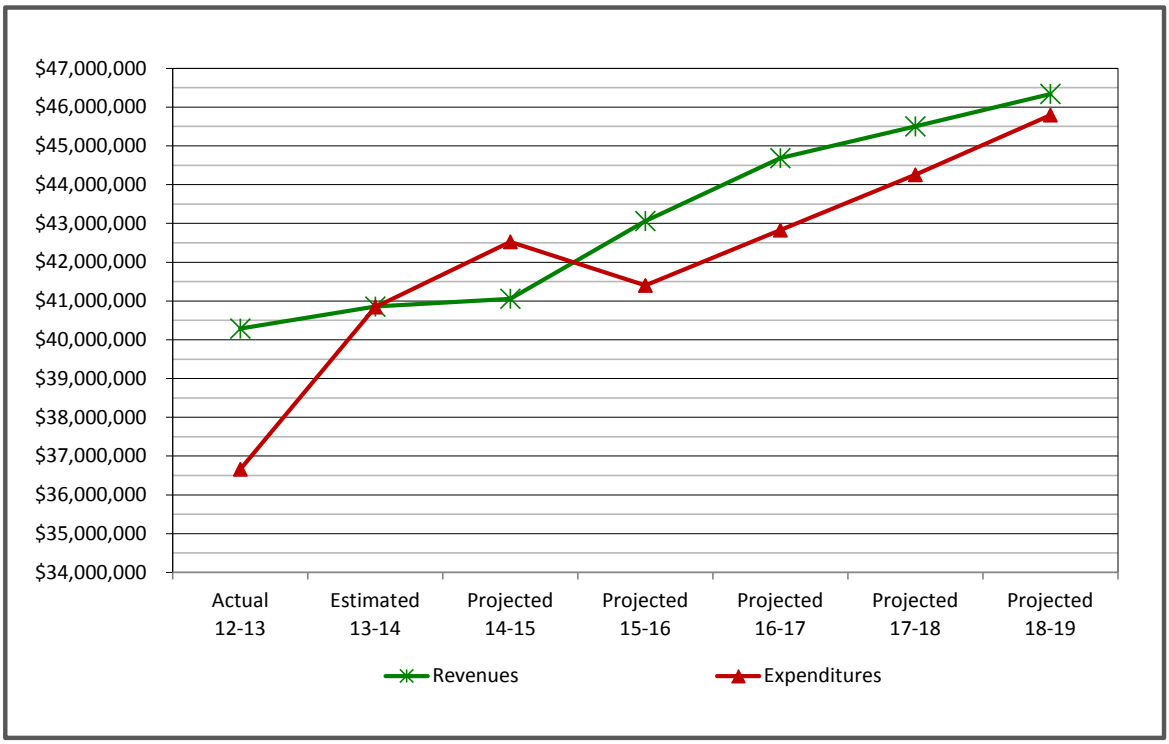
The City began preparing long range forecasts for the General Fund in 2006 and during that time the forecast projected challenging future budget outcomes as the growth in expenditures was projected to outpace growth in revenues. The forecast allowed the Administration, Finance and other City Departments 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 2015 through FY 2019. 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 2015 though FY 2019. 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 2-2.5% 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% average growth (for personnel services). The 2015 budget includes a planned drawdown of accumulated fund balance of $1.5 million for capital projects.

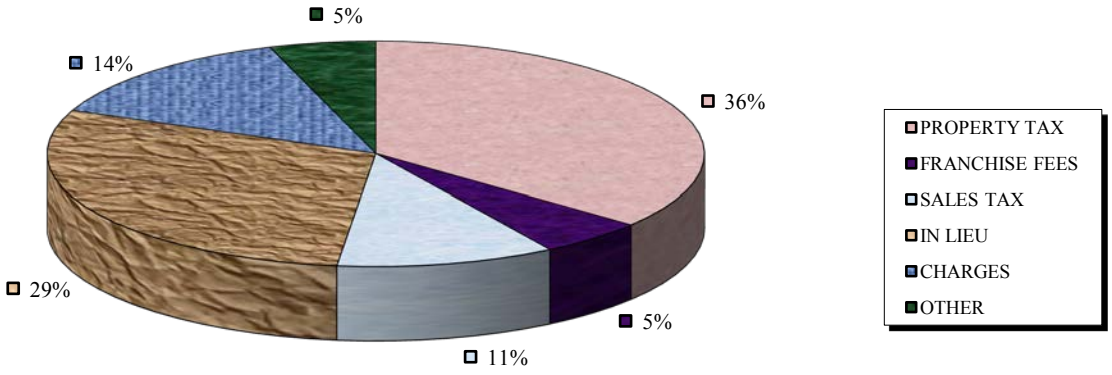
General Fund - Five Year Forcast (preliminary)
FY 2015 - FY 2019

	Actual 12-13	Estimated 13-14	Adopted 14-15	Projected 15-16	Projected 16-17	Projected 17-18	Projected 18-19
General Property Taxes	$14,630,070	$15,161,638	$14,728,500	$15,402,963	$15,795,137	$16,190,015	$16,594,765
Franchise Fees	2,184,020	2,176,449	2,158,666	2,188,503	2,218,803	2,249,574	2,280,825
Sales Tax	4,075,652	4,309,521	4,417,259	4,527,691	4,640,883	4,756,905	4,875,827
Industrial Payments	11,107,848	11,556,546	12,054,598	13,112,344	14,067,067	14,207,738	14,349,815
Other Taxes	59,115	60,000	60,000	60,000	60,000	60,000	60,000
License & Permits	368,128	380,680	388,050	395,811	403,727	411,802	420,038
Fines & Forfeits	1,665,758	1,471,800	1,461,800	1,476,418	1,491,182	1,506,094	1,521,155
Charges for Services	3,991,841	4,094,827	4,090,650	4,172,463	4,255,912	4,341,031	4,427,851
Parks & Recreation	246,005	228,500	230,000	234,600	239,292	244,078	248,959
Recreation & Fitness Center	207,325	195,900	200,900	200,900	200,900	200,900	200,900
Golf Course	990,669	1,000,198	1,031,545	1,052,176	1,073,219	1,094,684	1,116,577
Intergovernmental	-	-	-	-	-	-	-
Miscellaneous	604,631	40,000	40,000	40,000	40,000	40,000	40,000
Operating Transfers	107,600	107,839	124,507	124,507	122,517	124,073	125,663
Interest Income	49,204	71,000	71,000	72,420	73,868	75,346	76,853
Total Revenues	40,287,868	40,854,898	41,057,475	43,060,795	44,682,508	45,502,238	46,339,229
Personnel Services	25,759,109	26,750,809	28,241,291	29,345,322	30,432,867	31,511,621	32,693,484
Supplies	1,680,621	1,789,111	1,729,138	1,781,012	1,834,443	1,889,476	1,946,160
Services and Charges	7,204,298	8,395,419	9,206,893	9,449,850	9,725,845	10,010,121	10,302,924
Capital Outlay	86,461	233,945	89,860	100,000	100,000	100,000	100,000
Transfers	1,929,876	3,674,298	3,256,876	725,214	733,718	742,392	751,240
Total Expenditures	36,660,365	40,843,582	42,524,058	41,401,398	42,826,872	44,253,610	45,793,808
Surplus/(Deficit)	$ 3,627,503	$ 11,316	$ (1,466,583)	$ 1,659,397	$ 1,855,636	$ 1,248,629	$ 545,421
Surplus/(Deficit) as Percentage of Operating Budget	10%	0%	-3%	4%	4%	3%	1%



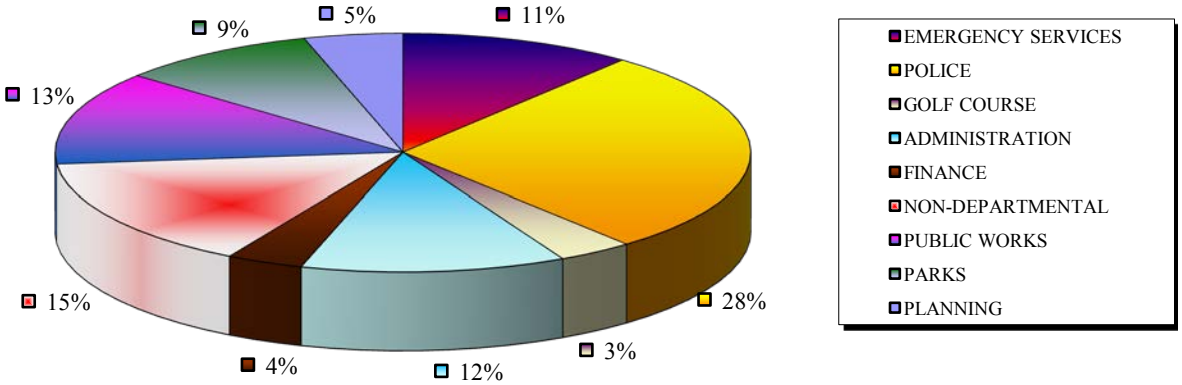
GENERAL FUND

GENERAL FUND SOURCES
FISCAL YEAR 2014-15



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2014-15.

GENERAL FUND USES
FISCAL YEAR 2014-15



THIS GRAPH REPRESENTS EACH DEPARTMENTS
SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2014-15.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Projected 2014-15	Percent Change
General Property Taxes	$ 14,630,070	$ 13,860,500	$ 15,161,638	$ 14,728,500	6.26%
Franchise Fees	2,184,020	2,218,479	2,176,449	2,158,666	-2.70%
Sales Taxes	4,075,652	3,978,875	4,309,521	4,417,259	11.02%
Industrial Payments	11,107,848	11,086,500	11,556,546	12,054,598	8.73%
Other Taxes	59,115	60,000	60,000	60,000	0.00%
Licenses & Permits	368,130	368,175	380,680	388,050	5.40%
Fines Forfeits	1,665,755	1,586,700	1,471,800	1,461,800	-7.87%
Charges for Services	3,991,841	3,996,067	4,094,827	4,090,650	2.37%
Parks & Recreation	246,007	259,800	228,500	230,000	-11.47%
Recreation & Fitness	207,326	189,900	195,900	200,900	5.79%
Golf Course	990,669	1,017,891	1,000,198	1,031,545	1.34%
Miscellaneous	604,631	40,000	40,000	40,000	0.00%
Operating Transfers	107,600	107,839	107,839	124,507	15.46%
Interest	49,204	71,000	71,000	71,000	0.00%
Total Revenues	**$ 40,287,868**	**$ 38,841,726**	**$ 40,854,898**	**$ 41,057,475**	**5.70%**

Expenditures:	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Projected 2014-15	Percent Change
Emergency Services	$ 4,363,533	$ 4,653,301	$ 4,552,099	$ 4,626,227	-0.58%
Police	10,915,604	12,021,406	11,789,114	11,921,484	-0.83%
Golf Course	1,356,081	1,569,026	1,480,963	1,489,527	-5.07%
Administration	4,272,275	4,745,078	4,681,722	5,232,287	10.27%
Finance	1,435,898	1,472,368	1,447,672	1,518,104	3.11%
Non-Departmental	3,678,127	5,659,291	5,891,094	6,422,172	13.48%
Public Works	5,036,390	5,372,824	5,211,721	5,418,221	0.84%
Parks	3,772,780	4,038,572	3,948,894	3,940,908	-2.42%
Planning	1,829,677	2,049,171	1,840,303	1,955,128	-4.59%
Total Expenditures	**$ 36,660,365**	**$ 41,581,037**	**$ 40,843,582**	**$ 42,524,058**	2.27%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Projected 2014-15	Percent Change
Water Revenue	$ 4,432,516	$ 4,574,500	$ 4,480,336	$ 4,566,600	-0.17%
Sewer Revenue	3,363,886	3,467,250	3,421,232	3,504,400	1.07%
Operating Transfers	262,500	-	47,501	-	-
Interest	2,282	2,500	1,500	1,500	-40.00%
Other Revenue	36,378	6,500	6,500	6,500	0.00%
Total Revenue	**$ 8,097,562**	**$ 8,050,750**	**$ 7,957,069**	**$ 8,079,000**	0.35%
Expenses:					
Water Production	$ 560,722	$ 605,674	$ 574,321	$ 607,013	0.22%
Water Distribution	949,437	996,744	934,274	962,309	-3.45%
Wastewater Collection	979,853	1,025,749	972,634	1,024,910	-0.08%
Wastewater Treatment	1,204,028	1,314,283	1,286,665	1,288,471	-1.96%
Utility Billing	807,234	776,727	776,799	780,902	0.54%
Non Departmental	4,143,191	3,454,891	3,356,912	3,392,686	-1.80%
Total Expenses	**$ 8,644,465**	**$ 8,174,068**	**$ 7,901,605**	**$ 8,056,291**	-1.44%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Projected 2014-15	Percent Change
Charges for Services	2,519,486	2,863,258	2,863,258	3,139,736	9.66%
Employee Health Services	5,163,719	5,290,435	5,281,935	5,300,145	0.18%
Operating Transfers	479,646	479,646	491,529	479,646	0.00%
Interest	8,143	10,500	9,900	8,000	-23.81%
Total Revenue	**$ 8,170,994**	**$ 8,643,839**	**$ 8,646,622**	**$ 8,927,527**	3.28%
Expenses:					
Motor Pool Fund	$ 2,768,465	$ 3,683,040	$ 3,708,892	$ 3,130,099	-15.01%
Insurance Fund	5,181,370	5,671,004	5,614,649	6,247,649	10.17%
Technology Fund	-	230,000	230,000	220,000	-4.35%
Total Expenses	**$ 7,949,835**	**$ 9,584,044**	**$ 9,553,541**	**$ 9,597,748**	0.14%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Projected 2014-15	Percent Change
Charges for Services	$ 1,269,580	$ 1,247,601	$ 1,057,347	$ 1,242,912	-0.38%
Other Financing Sources	96,127	96,087	96,087	95,447	-0.67%
Miscellaneous	-	-	114,697	-	0.00%
Interest	4,900	5,500	5,500	5,500	0.00%
Total Revenue	**$ 1,370,607**	**$ 1,349,188**	**$ 1,273,631**	**$ 1,343,859**	-0.39%
Expenses:					
Airport Operating	42,831	145,476	50,114	47,496	-67.35%
La Porte Area Water Authority	1,102,265	1,138,431	1,080,171	1,129,481	-0.79%
Total Expenses	**$ 1,145,096**	**$ 1,283,907**	**$ 1,130,285**	**$ 1,176,977**	-8.33%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Projected 2014-15	Percent Change
Sales Tax	$ 4,017,311	$ 3,884,157	$ 4,309,521	$ 4,417,260	13.73%
Hotel/Motel Occupancy Taxes	565,562	500,000	575,000	575,000	15.00%
Fines & Forfeits	221,008	125,000	163,128	125,000	0.00%
Charges for Services	55,010	4,000	31,523	4,000	0.00%
Grant Revenue	568,052	654,087	351,227	279,437	-57.28%
Miscellaneous	3,770	850	4,800	850	0.00%
Operating Transfers	-	-	4,790	-	0.00%
Interest	8,428	6,300	9,400	7,900	25.40%
Total Revenue	**$ 5,439,141**	**$ 5,174,394**	**$ 5,449,389**	**$ 5,409,447**	4.54%
Expenses:					
Grant Fund	$ 453,096	$ 960,967	$ 650,007	$ 502,678	-47.69%
Street Maintenance Sales Tax	852,040	1,422,000	1,985,356	795,000	-44.09%
Emergency Services District	706,418	1,023,151	984,442	1,322,638	29.27%
Hotel/Motel Occupancy Tax	532,245	713,079	659,867	826,039	15.84%
Section 4B Sales Tax	1,705,215	1,467,344	1,630,528	1,418,611	-3.32%
Total Expenses	**$ 4,249,014**	**$ 5,586,541**	**$ 5,910,200**	**$ 4,864,966**	-12.92%

CITY OF LA PORTE
PERSONNEL SUMMARY - ALL FUNDS

	Approved 2012-13	Approved 2013-14	Approved 2014-15
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	6.00	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	2.50	3.00	2.75
Golf Course Club House	4.00	4.00	4.00
Golf Course Maintenance	8.00	10.00	10.00
Emergency Management	2.00	2.00	2.00
Human Resources	3.00	3.00	3.00
Municipal Court	9.00	9.00	9.00
Purchasing	3.00	3.00	3.00
IT/Computer Maintenance	5.00	6.00	7.00
City Secretary	4.00	4.00	4.00
Accounting	8.00	8.50	8.50
Tax Office	4.00	3.50	3.50
Public Works	4.00	4.00	4.00
Streets	26.50	26.50	26.50
Residential Solid Waste	22.50	22.50	22.50
Parks Maintenance	24.00	24.00	24.00
Recreation	5.00	5.00	5.00
Special Services	6.00	6.00	6.00
Parks Administration	7.00	7.00	7.00
Planning & Engineering	8.00	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	9.00
Airport	0.50	0.50	0.50
Vehicle Maintenance	11.50	11.50	11.50
Emergency Services District	1.00	1.00	1.00
Hotel/Motel	0.75	1.25	1.25
Economic Development	0.75	0.75	1.00
Totals	379.00	382.00	383.00

CITY OF LA PORTE
PERSONNEL SUMMARY - ALL FUNDS

	Approved 2012-13	Approved 2013-14	Approved 2014-15
PART-TIME POSITIONS			
Fire Suppression	13.00	14.00	14.00
Emergency Medical Services	6.00	6.00	6.00
Patrol	1.00	4.00	4.00
Support Services	1.00	1.00	1.00
Municipal Court	1.00	1.00	1.00
Parks Maintenance	2.00	2.00	2.00
Recreation	17.00	17.00	17.00
Special Services	3.00	3.00	3.00
Parks Administration	2.00	2.00	2.00
Golf Course Club House	8.00	8.00	8.00
Golf Course Maintenance	1.00	-	-
	55.00	58.00	58.00
Recap:			
Full Time	379.00	382.00	383.00
Part Time	55.00	58.00	58.00
Total	434.00	440.00	441.00

CITY OF LA PORTE
SCHEDULE OF CAPITAL OUTLAY
FY 2014-15

ACCOUNT	DESCRIPTION	AMOUNT
0015051-522-8002	Security for 3 Stations and FTF	$ 35,000
001-5253-521-8050	Upgrade of Vehicles to Tahoes	5,500
001-8080-552-8032	Resurface Roller Hockey Court/Walkway at Central Park	12,880
001-8080-552-8032	Mastic Grouting for Expansion Joints at Wave Pool	5,300
001-8080-552-8032	Islands/Parking Lot at Pecan Park	30,000
001-8081-551-8011	Upholstery for Seating throughout Fitness Center	1,180
002-6176-515-8012	Water Taps	7,500
002-6176-515-8026	Meters & Boxes	51,000
002-7084-533-8002	Door Replacement Plant 7 & 9	4,000
002-7085-533-8021	High Visibility Emergency Light Bar	400
002-7085-533-8021	Security Camera For Utilities Service Bay	500
002-7085-533-8021	Water Leak Detection Equipment	2,250
002-7085-533-8021	Underground Cable Locator	1,500
002-7085-533-8028	(3) New Fire Hydrants	3,000
002-7086-532-8002	Replace Fence & LS13 & Other Fence Improvements	6,500
002-7086-532-8013	Sewer Taps	2,000
002-7086-532-8021	High Visibility Emergency Light Bar	400
002-7086-532-8021	(10) Shoring Panel @ 150 each	1,500
002-7086-532-8021	2000W Portable Generator	1,500
002-7086-532-8021	Underground Cable Locator	1,500
002-7086-532-8021	CCTV Surveillance System	500
016-7075-533-8021	Communication Network and Camera Updates	22,000
023-9904-580-8023	Router/Switch Upgrade	60,000
023-9904-580-8023	Internal Firewall	50,000
023-9904-580-8023	Upgrade to Office 2013	110,000
034-5051-522-8021	Radio System Upgrade	45,000
034-5051-522-8021	Fire Simulator	18,000
034-5051-522-8021	SCBA Update	200,000
034-5051-522-8021	Command Vehicle	200,000
034-5059-522-5021	(3) Stryker Power Load Systems (Automated Stretcher)	75,000
034-5059-522-5021	(1) - 12 Lead/EKG Defibrillator Monitor	38,000
	TOTAL CAPITAL OUTLAY	**$ 991,910**

City of La Porte
General Fund (001) Summary

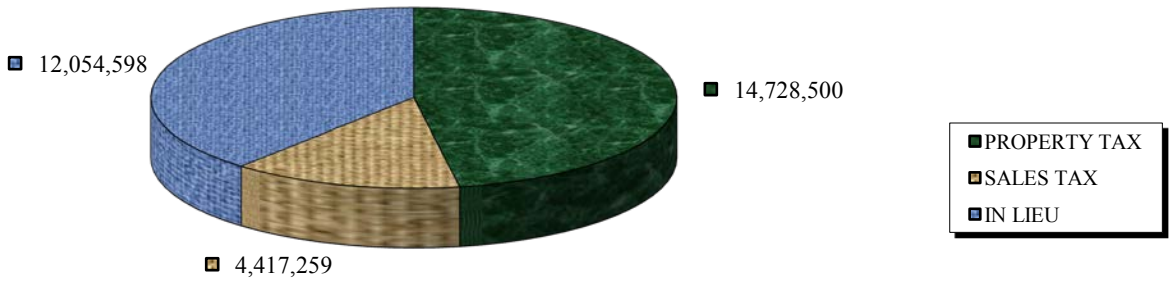
Beginning Fund Balance 9/30/13		$ 27,356,085
Plus Estimated 13-14 Revenues		40,854,898
Less Estimated 13-14 Expenditures		40,843,582
Reserve for Health Insurance		1,500,000
Reserve for Utility System Improvements		5,000,000
Estimated Fund Balance 9/30/14		20,867,401
Plus 14-15 Revenues:		
General Property Taxes	14,728,500	
Franchise Fees	2,158,666	
Sales Tax	4,417,259	
Industrial Payments	12,054,598	
Other Taxes	60,000	
License & Permits	388,050	
Fines & Forfeits	1,461,800	
Charges for Services	4,090,650	
Parks & Recreation	230,000	
Recreation & Fitness Center	200,900	
Golf Course	1,031,545	
Miscellaneous	40,000	
Operating Transfers	124,507	
Interest Income	71,000	
Total Revenues		41,057,475
Equals Total Resources		61,924,876
Less 14-15 Expenditures:		
Emergency Services	4,626,227	
Police	11,921,484	
Golf Course	1,489,527	
Administration	5,232,287	
Finance	1,518,104	
Non-Departmental	6,422,172	
Public Works	5,418,221	
Parks	3,940,908	
Planning	1,955,128	
Total Expenditures		42,524,058
Ending Fund Balance 9/30/15		$ 19,400,818

	Estimated 2013-14	Projected 2014-15
Revenues	$ 40,854,898	$ 41,057,475
Expenditures	47,343,582	42,524,058
Revenues over Expenditures	$ (6,488,684)	$ (1,466,583)

Targeted Reserve- 120 days of expenditures
Estimated days - 167 days
Goal: $13,967,516
1 Day = $116,396

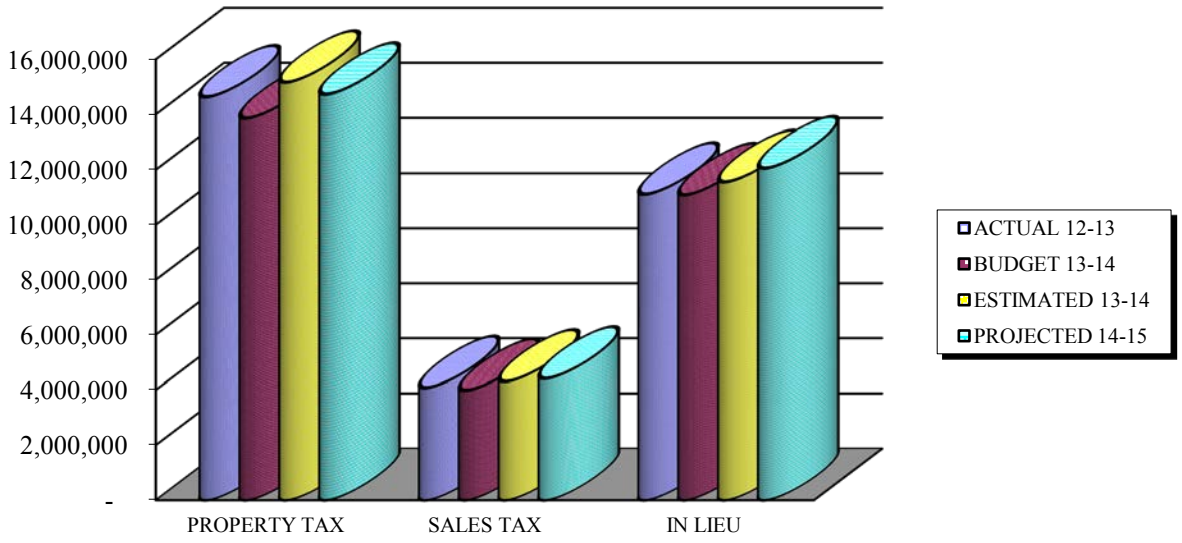
TAX REVENUE

2014-2015 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES
FOR THE GENERAL FUND.

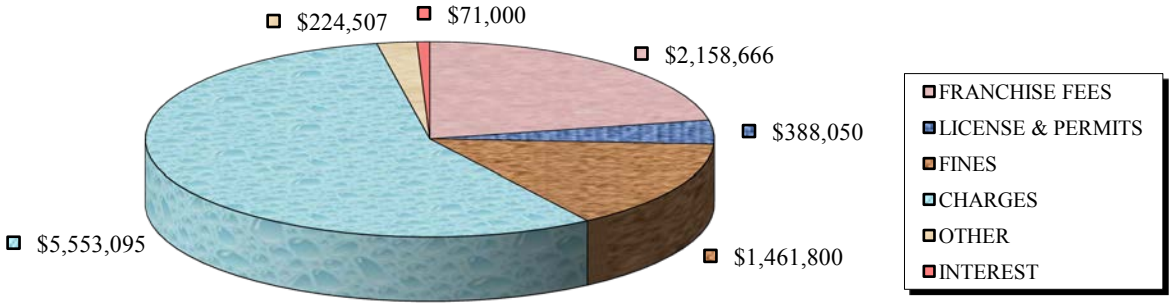
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF
REVENUE DERIVED THROUGH TAXATION.

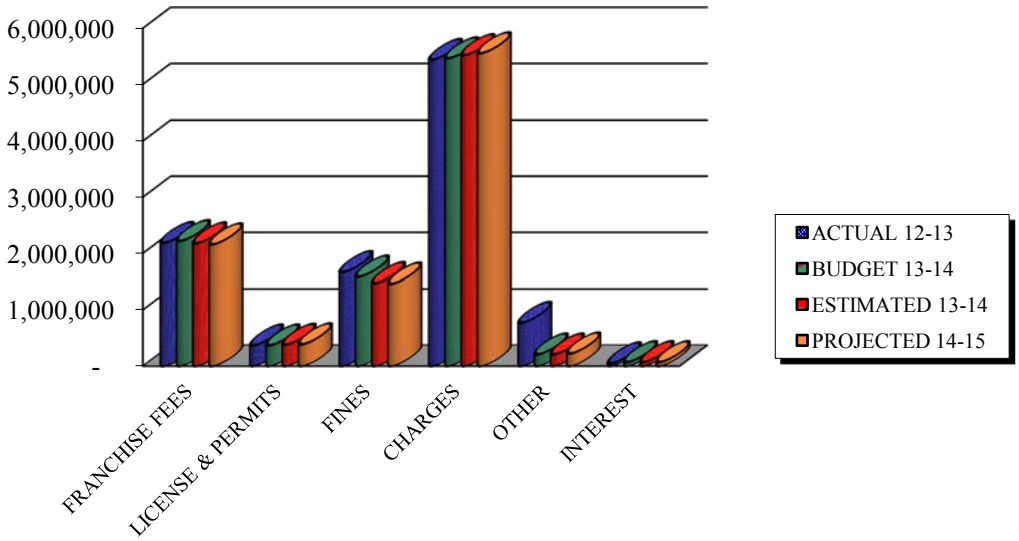
NON-TAX REVENUE

2014-2015 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 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
General Property Taxes:					
401.01-00	Current Property Taxes	$ 14,342,315	$ 11,430,231	$ 14,933,138	$ 14,420,489
401.02-00	Delinquent Taxes	68,852	100,000	68,000	68,000
401.03-00	Tax Penalty and Interest	91,373	75,000	75,000	75,000
401.05-00	Delinquent Tax Pen and Int	64,121	60,000	60,000	60,000
401.06-00	Supplements & Corrections	-	2,169,769	-	79,511
401.15-00	Rendition Penalty	63,409	25,500	25,500	25,500
General Property Taxes Subtotal		14,630,070	13,860,500	15,161,638	14,728,500
Franchise Fees:					
402.01-00	Franchise/Electrical	1,293,468	1,312,105	1,261,449	1,243,666
402.02-00	Franchise/Gas	110,098	150,000	150,000	150,000
402.03-00	Franchise/Telephone	256,677	300,000	275,000	275,000
402.04-00	Franchise/Cable TV	434,437	371,374	400,000	400,000
402.05-00	Franchise/Commercial Solidwaste	89,340	85,000	90,000	90,000
Franchise Fees Subtotal		2,184,020	2,218,479	2,176,449	2,158,666
Sales Taxes:					
403.01-00	Sales Tax	4,075,652	3,978,875	4,309,521	4,417,259
Sales Taxes Subtotal		4,075,652	3,978,875	4,309,521	4,417,259
Industrial Payments:					
404.01-00	Industrial Payments	11,107,848	11,086,500	11,556,546	12,054,598
Industrial Payments Subtotal		11,107,848	11,086,500	11,556,546	12,054,598
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	59,115	60,000	60,000	60,000
Other Taxes Subtotal		59,115	60,000	60,000	60,000
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	7,645	8,500	8,500	8,500
406.02-00	Building Permits	182,361	175,000	181,192	180,000
406.03-00	Animal Licenses	940	1,050	1,050	1,050
406.05-00	Electrical Permits	19,778	17,000	12,938	13,000
406.06-00	Game Room Licenses	7,845	6,000	4,960	5,000
406.07-00	Plumbing Permits	17,455	17,000	15,714	16,000
406.08-00	Mobile Home Park Licenses	325	325	325	325
406.09-00	Wrecker Permits	1,725	2,000	1,700	1,700
406.10-00	Heating and A/C Permits	22,889	22,000	14,252	20,000
406.12-00	Misc Licenses, Permits & Fees	5,395	4,000	5,500	5,500
406.13-00	Demolishing Permits	1,688	1,500	1,350	1,400
406.14-00	Sign Permits	1,460	1,800	3,000	2,500
406.15-00	Pool Permits	2,925	850	5,510	5,000
406.17-00	Pipeline Application Permits	1,000	1,000	3,000	3,000
406.18-00	Filing Fees	259	-	-	-
406.19-00	Alarm Permits	34,283	30,000	35,000	35,000
406.20-00	Fill Dirt Permits	(23,752)	800	1,500	1,500
406.21-00	Re-Inspection Fees	1,050	1,000	1,050	1,000
406.22-00	Plan Review Fees	74,884	72,000	77,064	80,000

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
406.23-00	Private Ambulance License	4,650	4,150	4,500	4,500
406-24-00	Driveway Tie-In Fees	2,650	2,000	1,700	2,000
406.25-00	Storm Water Permits	600	200	800	1,000
406.26-00	Group Care Facilities	75	-	75	75
Licenses & Permits Subtotal		368,130	368,175	380,680	388,050
Fines & Forfeits:					
407.01-00	Pound Fines	28,271	10,000	10,000	10,000
407.05-00	Muni Crt Judges Training Tax	2	-	-	-
407.06-00	Contrib to Victims of Crime	12	-	-	-
407.07-00	Criminal Justice Planning Fund	-	-	-	-
407.08-00	Municipal Court Fines	854,569	880,000	830,000	830,000
407.09-00	Warrant Fees	121,305	112,000	105,000	105,000
407.13-00	Administrative Fee	416,940	348,500	345,000	335,000
407.15-00	Arrest Fee	47,666	46,000	40,000	40,000
407.16-00	Police Accident Reports	1,619	2,000	2,000	2,000
407.19-00	TxDOT Program Fines	62,432	70,000	40,000	40,000
407.20-00	Fugitive Apprehension	4	-	-	-
407.21-00	Consolidated Court Costs	42,024	40,000	15,000	15,000
407.24-00	Time Payment Fee	19,759	20,000	17,000	17,000
407.26-00	Seat Belt Fines	5,820	2,000	900	900
407.29-00	State Traffic Fee	11,267	4,000	4,000	4,000
407.31-00	Weight Violation Fines	40,898	44,000	55,000	55,000
407.32-00	DPS - Local	6,773	5,500	5,500	5,500
407.36-00	State Juror Fee	4,197	1,750	1,500	1,500
407.38-00	Indigent Defense Fund	2,071	950	800	800
407.39-00	Civil Justice Fee Court	126	-	100	100
Fines & Forfeits Subtotal		1,665,755	1,586,700	1,471,800	1,461,800
Charges for Services:					
408.01-00	Miscellaneous Charges	726	-	-	-
408.01-01	Street & Alley Closing App Fee	4,500	3,750	9,000	7,500
408.01-03	Commercial Solid Waste	12,540	11,600	12,500	12,500
408.01-04	Residential Solid Waste	2,192,744	2,135,000	2,200,000	2,200,000
408.01-05	Use of City Equip, Mat, Lab	438	450	450	450
408.01-06	Rezoning Fees	3,150	2,400	1,500	2,000
408.01-07	Tax Certificates	330	600	600	600
408.01-09	Tax Billing Fees	104,069	263,071	263,071	268,671
408.01-11	Lease of Fire Training Facility	32,550	40,000	40,000	40,000
408.01-12	Contract Fire Protection	167,604	132,384	163,394	163,394
408.01-15	Document Reproduction	592	450	450	450
408.01-16	NSF Service Charges	225	300	300	300
408.01-17	Police Teletype/Dispatching	25,942	18,500	18,500	18,500
408.01-18	Pipeline Assessments	62,200	52,000	52,000	52,000

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
408.01-19	EMS Contract Revenue	247,458	265,000	265,000	265,000
408.01-20	EMS Patient Revenue	658,946	620,000	600,000	600,000
408.01-21	Recycling	19,717	12,500	20,000	20,000
408.01-22	Mowing & Demolition	64,138	50,000	55,000	50,000
408.01-23	Sale of Garbage Bags	12,353	9,000	9,000	9,000
408.01-36	Outstanding Tax Report	7,800	1,000	6,000	1,000
408.01-37	Police Services (LPISD)	355,567	357,712	357,712	358,935
408.01-40	Election Fees	17,782	20,000	20,000	20,000
408.01-42	Donation Park Beautification	470	350	350	350
Charges for Services Subtotal		3,991,841	3,996,067	4,094,827	4,090,650
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	17,554	25,000	23,500	25,000
408.02-02	Wave Pool Concessions	1,900	5,000	5,000	5,000
408.02-03	Wave Pool Admissions	99,834	130,000	100,000	100,000
408.02-04	Aquatic Facility Rental	25,875	35,000	30,000	30,000
408.02-05	Aquatic Memberships	2,228	3,000	3,000	3,000
408.02-09	General Programs/Camps	29,265	500	1,700	1,700
408.02-10	Youth Sports	3,340	2,800	2,800	2,800
408.02-11	Triathalon	10,758	12,000	12,000	12,000
408.02-13	Recreation Center Rental	28,986	22,000	26,000	26,000
408.02-14	Athletic Complex	9,211	12,000	11,000	11,000
408.02-15	Rodeo Arena Rental	800	1,500	1,500	1,500
408.02-16	Sport Camps	1,930	2,000	2,000	2,000
408.02-19	Parks/Recreation Misc	1,504	1,000	1,500	1,500
408.02-22	Special Olympics (Sport)	12,822	8,000	8,500	8,500
Parks & Recreation Subtotal		246,007	259,800	228,500	230,000
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	193,221	180,000	180,000	185,000
408.03-02	Recreation Center Walk-ins	13,570	9,500	15,500	15,500
408.03-03	Recreation Center Class Fees	535	400	400	400
Recreation & Fitness Subtotal		207,326	189,900	195,900	200,900
Golf Course:					
408.07-01	Green Fees	494,685	518,769	501,405	518,655
408.07-08	Cart Fees	349,011	352,572	350,293	378,890
408.07-12	Resident Membership	10,294	9,200	10,350	10,000
408.07-13	Non-Resident Membership	70,181	67,600	59,800	62,000
408.07-14	Senior Membership	13,618	10,450	13,300	13,000
408.07-16	Concession Commissions	48,000	48,000	48,000	32,000
408.07-17	Resident Family Membership	-	700	4,000	4,000
408.07-18	Non-Resident Family Membership	2,030	1,600	4,000	4,000
408.07-34	Sponsor Donations	2,500	8,000	8,000	8,000
408.07-36	Summer Memberships	350	1,000	1,050	1,000
Golf Course		990,669	1,017,891	1,000,198	1,031,545

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

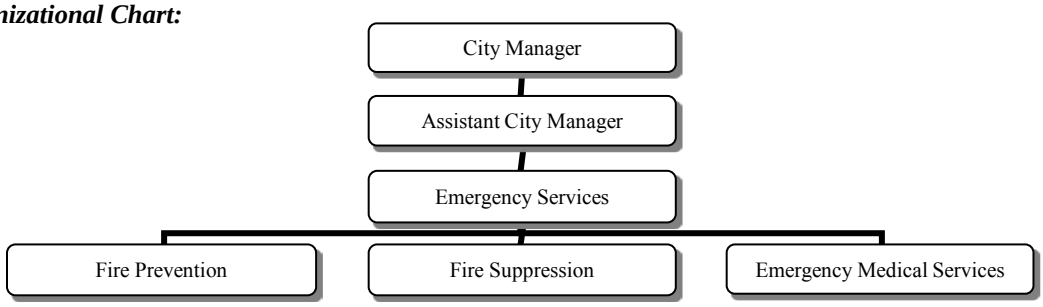
Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Miscellaneous:					
410.01-00	Miscellaneous Revenue	286,226	35,000	35,000	35,000
410.01-02	Sale of Equipment	100,222	-	-	-
410.07-00	Donations	2,841	5,000	5,000	5,000
410.08-00	Sale of Land	215,342	-	-	-
Miscellaneous Subtotal		604,631	40,000	40,000	40,000
Operating Transfers:					
480.01-02	Admin Trans from Fund 015	67	-	-	-
480.01-16	Admin Trans from LPAWA Fund	65,033	65,339	65,339	67,007
480-01-26	Admin Trans from Hotel/Mote1	42,500	42,500	42,500	57,500
Operating Transfers Subtotal		107,600	107,839	107,839	124,507
Interest:					
483.01-00	Interest Income	49,204	71,000	71,000	71,000
Interest Subtotal		49,204	71,000	71,000	71,000
Total General Fund Revenue		$ 40,287,868	$ 38,841,726	$ 40,854,898	$ 41,057,475

Emergency Services Department

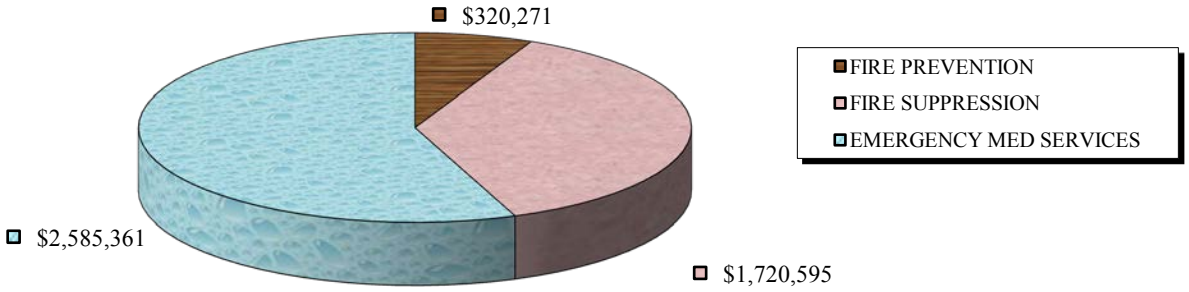
FY 14-15

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.

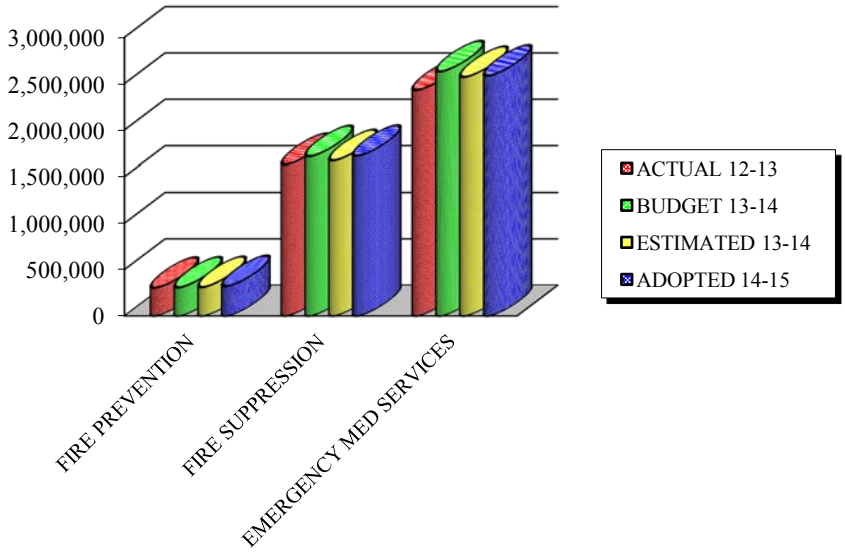
Organizational Chart:



Share of General Fund Budget: 11%



Four Year Comparison by Division:



Emergency Services Department
Fiscal Year 2014-15

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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Fire Prevention	$ 302,259	$ 305,850	$ 309,520	$ 320,271	4.72%
Fire Suppression	1,631,311	1,716,339	1,672,298	1,720,595	0.25%
Emergency Medical Services	2,429,963	2,631,112	2,570,281	2,585,361	-1.74%
Department Total	$ 4,363,533	$ 4,653,301	$ 4,552,099	$ 4,626,227	-0.58%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 3,801,306	$ 4,092,847	$ 3,978,109	$ 4,007,994	-2.07%
Supplies	194,667	190,310	204,704	204,785	7.61%
Services & Charges	367,560	370,144	369,286	378,448	2.24%
Capital Outlay	-	-	-	35,000	0.00%
Department Total	$ 4,363,533	$ 4,653,301	$ 4,552,099	$ 4,626,227	-0.58%

Emergency Services Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
% Occupied Businesses Inspected			
Number of Smoke Detectors Distributed			
Turnover Rate (excluding retirements)			

Emergency Services Department
Fiscal Year 2014-15

Fire Prevention Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 280,406	$ 290,482	$ 293,558	$ 300,780	3.55%
Supplies	6,695	7,416	7,968	12,076	62.84%
Services & Charges	15,158	7,952	7,994	7,415	-6.75%
Division Total	$ 302,259	$ 305,850	$ 309,520	$ 320,271	4.72%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **001-5050-522**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 186,522	$ 194,962	$ 197,320	$ 203,605
1020	Overtime	1,752	1,600	1,600	1,600
1030	Certification	1,589	1,200	1,319	1,200
1035	Longevity	1,004	1,196	1,196	1,108
1044	Cleaning Allowance	483	481	479	481
1060	FICA	14,110	14,751	14,963	15,301
1065	Retirement	33,132	34,228	34,829	35,671
1080	Insurance - Medical	41,688	41,688	41,688	41,688
1081	Insurance - Life	126	126	164	126
1090	Other Benefits	-	250	-	-
Personal Services Subtotal		280,406	290,482	293,558	300,780
Supplies:					
2001	Office Supplies	484	450	450	450
2002	Postage	3	100	50	100
2004	Gas and Oil	3,284	3,141	3,743	3,826
2005	Minor Tools	554	700	700	650
2006	Cleaning	39	-	-	-
2008	Educational	1,580	2,000	2,000	2,000
2015	Other Supplies	498	250	250	750
2018	Computer Supplies	50	200	200	200
2090	Machinery/Tools/Equipment	203	575	575	4,100
Supplies Subtotal		6,695	7,416	7,968	12,076
Services & Charges:					
3001	Memberships & Subscriptions	2,133	2,590	2,500	2,210
3020	Training/Seminars	94	-	-	-
4001	Office Equipment	75	-	-	-
4002	Machinery/Tools/Equipment	211	-	-	-
4003	Radios and Base Stations	-	200	100	200
4006	Heating & A/C Equipment	125	-	-	-
4022	Rent: Building/Land	3,850	-	-	-
4030	VM: Fleet Maintenance	3,056	4,062	4,062	2,382
4055	Computer Software	-	300	300	300
4060	Technology Lease Fees	1,915	700	700	2,323
5005	Personnel Services	-	-	100	-
5007	Other Professional Services	-	100	-	-
6006	Miscellaneous	1,241	-	-	-

Continued

City of La Porte, Texas
Fire Prevention, Continued **001-5050-522**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges (cont'd):				
7001 Electrical	1,806	-	-	-
7002 Natural Gas	223	-	-	-
7004 Water	429	-	232	-
Services & Charges Subtotal	15,158	7,952	7,994	7,415
Division Total	**$ 302,259**	**$ 305,850**	**$ 309,520**	**$ 320,271**

Emergency Services Department
FY 14-15

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	• 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)	• 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	• 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	Upon completion of recruit class volunteer firefighters will be able to take state exam for Basic Certification through SFFA Set up training class to make all volunteers credentialed to take Basic Certification through SFFMA

Goal 2: Provide exceptional Fire and Rescue response

Program Objectives	Program Indicators
Maintain exceptional response times	• 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)	• Seek out and implement available state and national best practices

	Actual 2012-13	Estimated 2013-14	Proposed 2014-15
Turnover Rate (paid staff excluding retirements)			
In City/Contract area Response Time			
Out of City Response Time			

Emergency Services Department
Fiscal Year 2014-15

Fire Suppression Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 1,379,042	$ 1,447,558	$ 1,398,538	$ 1,407,393	-2.77%
Supplies	38,710	34,393	38,572	38,879	13.04%
Services & Charges	213,559	234,388	235,188	239,323	2.11%
Capital Outlay	-	-	-	35,000	-
Division Total	$ 1,631,311	$ 1,716,339	$ 1,672,298	$ 1,720,595	0.25%

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 2012-13	Approved 2013-14	Approved 2014-15
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	2	3	3
Volunteer Fire Engineer	11	11	11
Total	27	28	28

City of La Porte, Texas
Fire Suppression **001-5051-522**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 714,323	$ 776,596	$ 744,247	$ 748,419
1020	Overtime	224,530	200,000	210,000	210,000
1030	Certification	11,154	10,801	11,209	14,700
1035	Longevity	9,668	9,184	8,324	8,616
1044	Cleaning Allowance	2,758	2,646	2,866	3,127
1060	FICA	69,988	72,498	72,165	70,408
1065	Retirement	161,626	161,632	162,843	160,172
1066	Vol Firemen Retirement	38,205	67,000	40,000	45,000
1067	Pars Retirement	306	467	400	467
1080	Insurance - Medical	145,908	145,908	145,908	145,908
1081	Insurance - Life	576	576	576	576
1090	Other Benefits	-	250	-	-
	Personal Services Subtotal	1,379,042	1,447,558	1,398,538	1,407,393
Supplies:					
2001	Office Supplies	1,759	1,875	1,800	1,875
2002	Postage	109	150	850	250
2004	Gas and Oil	32,044	26,618	29,172	29,854
2005	Minor Tools	4	800	800	850
2006	Cleaning	1,088	1,200	1,200	1,200
2007	Chemical	143	-	-	-
2008	Educational	1,107	600	500	800
2015	Other Supplies	2,257	2,500	3,600	3,300
2093	Computer Equipment	199	650	650	750
	Supplies Subtotal	38,710	34,393	38,572	38,879
Services & Charges:					
3001	Memberships & Subscriptions	6,413	6,100	6,100	6,400
3020	Training/Seminars	-	1,200	1,200	-
4001	Office Equipment	165	-	-	-
4002	Machinery/Tools/Equipment	755	-	-	-
4003	Radios and Base Stations	6,344	4,200	4,200	7,800
4006	Heating and A/C Equipment	1,382	2,000	3,500	7,000
4008	Pumps/Motors	10,294	8,500	7,500	8,100
4011	Building Maintenance	6,347	9,600	9,600	12,400
4030	VM: Fleet Maintenance	60,471	52,838	52,838	53,717
4031	Other Vehicle Maintenance	3,113	3,000	3,000	3,000

Continued

City of La Porte, Texas
Fire Suppression, Continued **001-5051-522**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges (cont'd):					
4055	Computer Software	3,872	7,100	7,000	7,000
4060	Technology Lease Fees	8,992	3,150	3,150	11,306
5005	Personnel Services	21,176	25,000	25,000	25,000
5007	Other Professional Services	12,000	12,000	12,400	12,600
6001	Uniforms	2,548	2,700	2,700	3,000
6010	Janitorial Services	-	6,000	6,000	6,500
7001	Electrical	59,958	75,000	75,000	61,000
7002	Natural Gas	2,234	6,000	6,000	4,500
7004	Water	7,495	10,000	10,000	10,000
Services & Charges Subtotal		213,559	234,388	235,188	239,323
Capital Outlay:					
8002	Building Improvements	-	-	-	35,000
Capital Outlay Subtotal		-	-	-	35,000
Division Total		**$ 1,631,311**	**$ 1,716,339**	**$ 1,672,298**	**$ 1,720,595**

Emergency Services Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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%

Emergency Services Department
Fiscal Year 2014-15

Emergency Medical Services Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 2,141,858	$ 2,354,807	$ 2,286,013	$ 2,299,821	-2.34%
Supplies	149,262	148,501	158,164	153,830	3.59%
Services & Charges	138,843	127,804	126,104	131,710	3.06%
Division Total	$ 2,429,963	$ 2,631,112	$ 2,570,281	$ 2,585,361	-1.74%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **001-5059-522**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 823,680	$ 962,927	$ 899,459	$ 929,528
1013	FLSA Scheduled Overtime	516,292	575,489	563,790	575,489
1020	Overtime	124,969	95,000	122,000	95,000
1030	Certification	21,701	19,499	20,000	20,000
1035	Longevity	8,776	9,064	8,856	8,456
1044	Cleaning Allowance	5,263	6,013	5,698	6,253
1050	WC Loss Time	663	-	1,387	
1060	FICA	109,408	125,055	118,062	119,448
1065	Retirement	259,058	289,573	274,804	273,387
1067	Pars Retirement	68	11	8	334
1080	Insurance - Medical	270,972	270,972	270,972	270,972
1081	Insurance - Life	1,008	954	977	954
1090	Other Benefits	-	250	-	-
Personal Services Subtotal		2,141,858	2,354,807	2,286,013	2,299,821
Supplies:					
2001	Office Supplies	2,948	3,800	3,800	3,800
2002	Postage	6,349	5,000	5,000	5,000
2004	Gas and Oil	45,501	43,801	40,466	41,330
2005	Minor Tools	280	250	250	250
2006	Cleaning	873	2,000	2,000	2,000
2007	Chemicals	105	300	300	300
2008	Educational	1,221	2,000	2,000	2,000
2015	Other Supplies	5,249	6,000	6,000	6,000
2018	Computer Supplies	1,364	1,000	1,000	1,000
2055	EMS Drugs and Supplies	84,982	80,000	84,000	80,000
2090	Machinery/Tools/Equipment	-	-	7,000	11,400
2091	Office Furniture/ Equipment	-	3,600	5,598	-
2093	Computer Equipment	390	750	750	750
Supplies Subtotal		149,262	148,501	158,164	153,830
Services & Charges:					
3001	Memberships & Subscriptions	5,586	4,575	4,575	6,975
3024	Tuition Reimbursement	-	-	-	3,500
4002	Machinery/Tools/Equipment	539	-	-	-
4003	Radios and Base Stations	1,944	3,500	3,500	3,500
4006	Heating and A/C Equipment	255	1,000	1,100	1,000
4011	Building Maintenance	15,223	6,750	6,750	5,000
4030	VM: Fleet Maintenance	52,859	62,529	62,529	53,434

Continued

City of La Porte, Texas
Emergency Medical Services, Continued **001-5059-522**
Detail of Expenditures

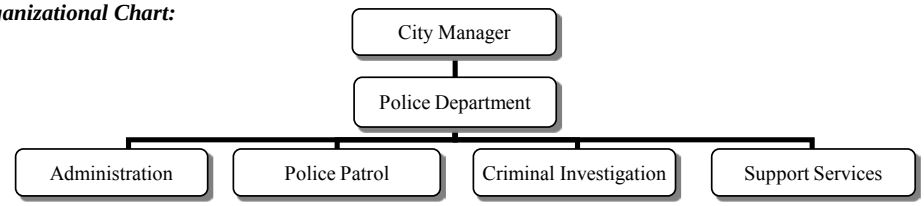
		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges (cont'd):					
4031	Other Vehicle Maintenance	1,058	1,000	1,000	1,000
4055	Computer - Software	24,912	16,800	15,000	18,100
4060	Technology Lease Fees	7,768	3,150	3,150	10,701
5005	Personnel Services	12,000	12,000	12,000	12,000
6001	Uniforms	627	500	700	500
6002	Printing/Reproduction	1,652	1,500	1,700	1,500
6005	Advertising	-	500	100	500
7001	Electrical	11,278	11,000	11,000	11,000
7002	Natural Gas	847	1,000	1,000	1,000
7004	Water	2,295	2,000	2,000	2,000
Services & Charges Subtotal		138,843	127,804	126,104	131,710
Division Total		**$ 2,429,963**	**$ 2,631,112**	**$ 2,570,281**	**$ 2,585,361**

Police Department
FY 14-15

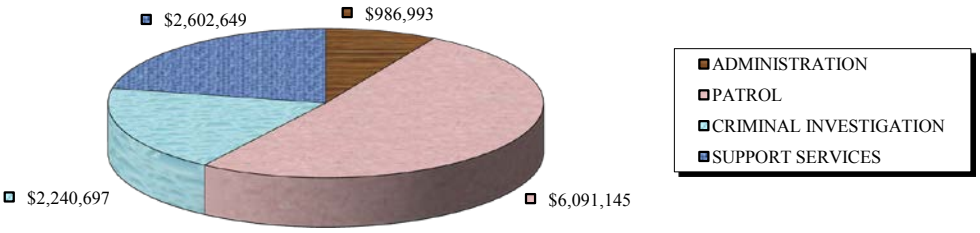
Mission Statement: The mission of the La Porte Police Department is to work in partnership with the community to prevent crime, assist those who are victims of crime, and improve the quality of life within the City of La Porte through the promotion of a strong sense of security. In fulfilling this mission, 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.

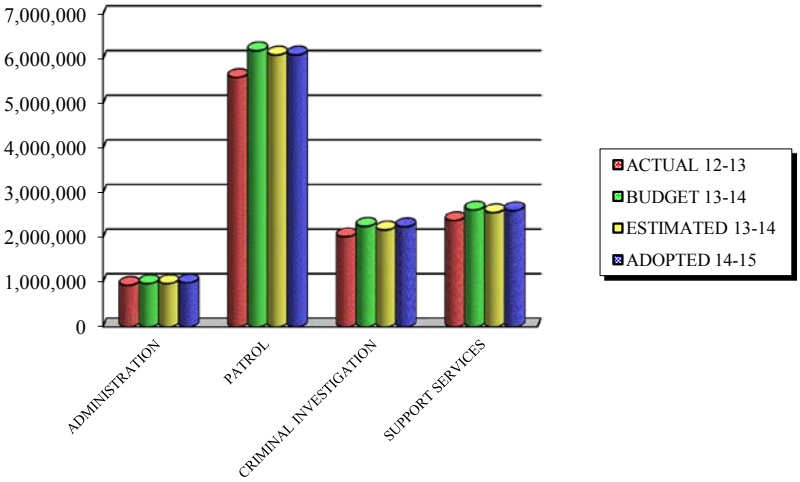
Organizational Chart:



Share of General Fund Budget: 28%



Four Year Comparison by Division:



Police Department
Fiscal Year 2014-15

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. The Police Department also provides dispatch

Department Summary by Division:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Police Administration	$ 929,581	$ 968,421	$ 969,348	$ 986,993	1.92%
Police Patrol	5,587,166	6,184,811	6,090,128	6,091,145	-1.51%
Criminal Investigation	2,018,431	2,249,520	2,171,489	2,240,697	-0.39%
Support Services	2,380,426	2,618,654	2,558,149	2,602,649	-0.61%
Department Total	$ 10,915,604	$ 12,021,406	$ 11,789,114	$ 11,921,484	-0.83%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 9,533,809	$ 10,050,419	$ 9,873,640	$ 10,044,478	-0.06%
Supplies	402,578	474,121	459,986	420,461	-11.32%
Services & Charges	979,217	1,349,366	1,309,459	1,451,045	7.54%
Capital Outlay	-	147,500	146,029	5,500	0.00%
Department Total	$ 10,915,604	$ 12,021,406	$ 11,789,114	$ 11,921,484	-0.83%

Police Department
FY 14-15

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
OBJ. 8.1d: 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: ● 10% below average crime rate for cities located immediately adjacent to La Porte
SP 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
SP 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.
SP OBJ. 7d: Maintain a strong and trusted reputation as a fair, effective, and efficient police agency among the citizens of La Porte.	Maintain a community satisfaction rating of 94% relating to overall Policies and Procedures annually.

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.8.1d/SP 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 35 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.8.1a/ SP 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: ● 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 ● Fleer Systems ● Covert Surveillance Equipment

Police Department
FY 14-15

Police Administration Division

OBJ.8.1a/SP 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: ● 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.8.1b/ SP 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 2012-13	Estimated 2013-14	% Change 2012-13/ 2013-14	Proposed 2014-15
Authorized number of police officer positions	75	75	0%	75
Number of police officers per 1,000 residents (Goal: 2.2).	2.14	2.14	0%	2.20
Authorized number of police employee positions	107	107	0%	107
Number of policy employees per 1,000 residents (Goal: 3.2)	3.1	3.1	0%	3.2
City of La Porte UCR Crime Rate	18.76	18.76	0%	18.76
Neighboring Cities Comparative Crime Rate	(35.63)/-47%	-47%		
(Goal: 10% below)	2.14	2.14	0%	2.2
Community satisfaction rating (Goal: 94% or better)	94%	94%	0%	94%
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	21	21	0%	<21
Number of self-initiated actions by officers (Goal: increase by 5%)	22,991	21,500	-6.5%	22,575
Number of police employees with a 4 year degree (Goal: +5%)	16	17	6%	18
Operational Audits (Goal: 35 per year)	39	35	-10%	35

Police Department
Fiscal Year 2014-15

Police Administration Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 675,556	$ 688,354	$ 690,580	$ 689,936	0.23%
Supplies	27,607	22,710	23,411	23,568	3.78%
Services & Charges	226,418	257,357	255,357	273,489	6.27%
Division Total	$ 929,581	$ 968,421	$ 969,348	$ 986,993	1.92%

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 2012-13	Approved 2013-14	Approved 2014-15
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Internal Affairs Sergeant	1	1	1
Computer System Administrator	1	-	-
Office Coordinator	1	1	1
Secretary	1	1	1
Total	7	6	6

City of La Porte, Texas
Police Administration **001-5252-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 455,946	$ 477,655	$ 477,131	$ 477,728
1020	Overtime	4,980	3,600	4,882	4,485
1030	Certification	15,210	15,165	15,132	15,263
1035	Longevity	5,112	4,504	4,504	4,696
1040	Clothing Allowance	615	586	557	586
1044	Cleaning Allowance	966	962	958	962
1046	Physical Fitness Allowance	500	1,000	1,000	1,000
1060	FICA	35,267	36,146	36,576	36,364
1065	Retirement	83,538	85,236	86,597	85,602
1080	Insurance - Medical	72,954	62,532	62,532	62,532
1081	Insurance - Life	468	468	461	468
1090	Other Benefits	-	500	250	250
Personal Services Subtotal		675,556	688,354	690,580	689,936
Supplies:					
2001	Office Supplies	1,156	1,450	1,450	1,450
2002	Postage	272	250	250	275
2003	Protective Clothing	1,087	1,000	1,100	1,000
2004	Gas and Oil	16,987	13,985	14,730	15,093
2015	Other Supplies	3,680	3,600	3,600	3,850
2018	Computer Supplies	1,380	1,350	1,350	1,350
2090	Machinery/Tools/Equipment	2,560	200	100	200
2091	Office Furniture/Equipment	-	500	461	-
2093	Computer Equipment	485	375	370	350
Supplies Subtotal		27,607	22,710	23,411	23,568
Services & Charges:					
3001	Memberships & Subscriptions	2,881	3,420	3,455	3,480
3020	Training/Seminars	4,490	7,000	7,000	6,425
3024	Tuition Reimbursement	1,518	3,500	2,700	3,500
4002	Machinery/Tools/Equipment	11,326	12,360	12,295	12,635
4003	Radios and Base Stations	-	200	100	-
4006	Heating and A/C Equipment	11,091	15,500	14,500	15,500
4011	Building Maintenance	7,288	11,046	12,000	18,100
4020	Motor Pool Lease Fees	13,872	13,800	13,800	18,664
4030	VM: Fleet Maintenance	6,480	7,109	7,109	7,402
4055	Computer Software	1,050	1,050	1,050	1,050
4060	Technology Lease Fees	7,182	8,448	8,448	14,856
5007	Other Professional Services	475	1,150	1,150	1,150
6002	Printing/Reproduction	537	650	640	675

Continued

City of La Porte, Texas
Police Administration, Continued **001-5252-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges (cont'd):					
6010	Janitorial	33,818	34,524	33,950	37,360
7001	Electrical	115,591	128,000	126,500	122,400
7002	Natural Gas	516	700	660	700
7004	Water	8,303	8,900	10,000	9,592
Services & Charges Subtotal		226,418	257,357	255,357	273,489
Division Total		**$ 929,581**	**$ 968,421**	**$ 969,348**	**$ 986,993**

Police Department
FY 14-15

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 94%.
OBJ.8.1d? SP 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: • 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
OBJ.8.1d: 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. Increase DOT enforcement levels by 5% relating to number of inspections completed and number of vehicles weighed.
Maximize the amount of proactive time available to patrol officers by decreasing for non-productive calls for service.	Maintain the City's current comprehensive false alarm reduction initiative in an effort to reduce false alarms by an additional 5%.

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.8.1c & / SP 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.
SP 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
SP 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 by 5%.

Police Department
FY 14-15

Police Patrol Division

Performance Indicators:

	Actual 2012-13	Estimated 2013-14	% Change 2012-13/ 2013-14	Proposed 2014-15
Authorized number of police officer positions assigned to Patrol	44	44	0%	44
Authorized number of civilian personnel positions assigned to Patrol	5	5	0%	5
Community perception of safety rating (Goal: 94% or better)	94%	94%	0%	94%
*Avg Priority 1 Call response time (from time dispatched) of 5 min.	3:26	3:26	0%	< 5 min
* Avg Non Priority 2 Call response time (from time dispatched) of 6 min.	4:59	4:59	0%	< 6 min
* Avg Non Priority 3 Call response time (from time dispatched) of 8 min.	4:59	4:59	0%	< 8 min
Number of traffic collisions (Goal: decreased by 5%)	562	545	-3%	518
Number of Level I inspections conducted (Goal: increased by 5%)	528	554	5%	582
Number of Level II inspections conducted (Goal: increased by 5%)	2,480	2,604	5%	2,734
Number of vehicles weighed (Goal: increased by 5%)	706	1059	50%	1112
Number of false alarm responses (Goal: reduced by 5%)	1026	975	-5%	925

* Denotes calendar year

Police Department
Fiscal Year 2014-15

Police Patrol Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 4,724,035	$ 4,913,514	$ 4,856,689	$ 4,981,885	1.39%
Supplies	253,400	300,216	283,113	238,062	-20.70%
Services & Charges	609,731	823,581	804,297	865,698	5.11%
Capital Outlay	-	147,500	146,029	5,500	-96.27%
Division Total	$ 5,587,166	$ 6,184,811	$ 6,090,128	$ 6,091,145	-1.51%

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 2012-13	Approved 2013-14	Approved 2014-15
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	35	35	35
Jailers	5	5	5
Jailer-P/T	-	1	1
Total	49	50	50

City of La Porte, Texas
Police Patrol **001-5253-521**
Detail of Expenditure

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 2,907,216	$ 3,070,754	$ 3,012,681	$ 3,116,128
1020	Overtime	316,723	332,829	332,790	334,244
1030	Certification	84,370	82,216	83,677	83,786
1035	Longevity	24,832	26,604	25,596	27,020
1043	Motorcycle Allowance	6,025	6,000	5,956	6,000
1044	Cleaning Allowance	11,766	11,785	11,720	11,785
1046	Physical Fitness Allowance	7,625	15,000	12,250	17,000
1050	WC Loss Time	13,087	-	3,113	-
1060	FICA	250,583	258,402	258,025	265,009
1065	Retirement	589,327	597,195	598,319	608,405
1067	Pars - Retirement	57	397	222	176
1080	Insurance - Medical	510,678	510,678	510,678	510,678
1081	Insurance - Life	1,746	1,654	1,662	1,654
	Personal Services Subtotal	4,724,035	4,913,514	4,856,689	4,981,885
Supplies:					
2001	Office Supplies	524	900	900	900
2002	Postage	316	550	525	550
2003	Protective Clothing	26,213	67,176	67,165	31,130
2004	Gas and Oil	171,791	182,313	167,773	171,507
2007	Chemical	451	200	200	400
2008	Educational	812	3,000	2,000	800
2015	Other Supplies	7,800	8,200	8,000	7,975
2016	Jail Operations	8,054	11,900	10,800	9,100
2018	Computer Supplies	3,361	2,900	2,900	3,300
2090	Machinery/Tools/Equipment	33,397	22,102	21,900	11,300
2093	Computer Equipment	681	975	950	1,100
	Supplies Subtotal	253,400	300,216	283,113	238,062
Services & Charges:					
3001	Memberships & Subscriptions	55	595	575	555
3020	Training/Seminars	19,953	20,100	20,050	20,100
3024	Tuition Reimbursement	4,939	10,000	1,500	5,000
4001	Office Equipment	5,712	12,851	12,949	13,250
4002	Machinery/Tools/Equipment	12,202	16,250	13,900	14,750
4003	Radios and Base Stations	29,275	39,120	37,062	37,660
4020	Motor Pool Lease Fees	196,428	223,128	223,128	217,940
4030	VM: Fleet Maintenance	150,457	106,662	106,662	113,305
4050	Computer Hardware	76,936	114,168	114,168	114,168
4055	Computer Software	76,679	90,479	84,500	96,418
4060	Technology Lease Fees	35,364	187,328	187,328	229,652
5007	Other Professional Services	505	1,500	1,100	1,500
6002	Printing/Reproduction	1,226	1,400	1,375	1,400
Capital Outlay:					
8021	Mach/Tools & Equipment	-	135,000	133,000	-
8050	Motor Vehicles	-	12,500	13,029	5,500
	Capital Outlay Subtotal	-	147,500	146,029	5,500
Division Total		**$ 5,587,166**	**$ 6,184,811**	**$ 6,090,128**	**$ 6,091,145**

Police Department
FY 14-15

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: ● 48% for crimes against persons (murder, rape, robbery, aggravated assault.) ● 19% for crimes against property (larceny, burglary, and auto theft)
SP 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
SP 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 the phone calls are returned within 24 hours. 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 2012-13	Estimated 2013-14	% Change 2012-13/ 2013-14	Proposed 2014-15
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%	-10%	<48%
*Avg clearance rate for crimes against property (Goal: <18%)	53%	50	-6%	<18%
Number of crime victims serve by Crime Victim Liaison	480	454	-5%	480

* Denotes calendar year

Police Department
Fiscal Year 2014-15

Criminal Investigation Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 1,873,649	$ 2,056,511	$ 1,992,465	$ 2,006,868	-2.41%
Supplies	59,651	63,982	56,081	62,416	-2.45%
Services & Charges	85,131	129,027	122,943	171,413	32.85%
Division Total	$ 2,018,431	$ 2,249,520	$ 2,171,489	$ 2,240,697	-0.39%

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 2012-13	Approved 2013-14	Approved 2014-15
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	20	20	20

City of La Porte, Texas
Criminal Investigation **001-5256-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 1,186,174	$ 1,363,122	$ 1,298,069	$ 1,313,939
1020	Overtime	65,241	53,326	52,284	53,286
1030	Certification	39,094	39,664	40,694	42,596
1035	Longevity	15,344	15,120	15,184	14,824
1040	Clothing Allowance	9,842	7,618	8,904	9,373
1044	Cleaning Allowance	4,680	4,810	4,654	4,570
1046	Physical Fitness Allowance	2,875	6,000	8,000	8,000
1060	FICA	103,279	108,171	107,338	106,846
1065	Retirement	241,342	249,628	248,263	244,382
1080	Insurance - Medical	205,166	208,440	208,440	208,440
1081	Insurance - Life	612	612	635	612
Personal Services Subtotal		1,873,649	2,056,511	1,992,465	2,006,868
Supplies:					
2001	Office Supplies	835	1,400	1,245	1,400
2002	Postage	446	600	400	500
2003	Protective Clothing	869	2,900	2,850	2,900
2004	Gas and Oil	43,477	37,232	34,991	35,827
2007	Chemical	272	300	200	300
2015	Other Supplies	2,440	2,700	1,975	2,000
2018	Computer Supplies	1,878	2,000	1,891	2,000
2078	Confidential Funds	5,000	8,000	5,000	5,000
2090	Machinery/Tools/Equipment	3,983	7,850	6,312	8,620
2093	Computer Equipment	451	1,000	1,217	3,869
Supplies Subtotal		59,651	63,982	56,081	62,416
Services & Charges:					
3001	Memberships & Subscriptions	7,942	7,479	7,479	9,730
3020	Training/Seminars	14,652	18,368	15,852	34,628
3024	Tuition Reimbursement	213	3,500	332	1,750
4020	Motor Pool Lease Fees	12,552	13,500	13,500	26,141
4030	VM: Fleet Maintenance	35,287	36,589	36,589	38,884
4055	Computer Software	323	500	500	-
4060	Technology Lease Fees	8,534	32,591	32,591	43,280
5007	Other Professional Services	3,643	14,400	14,300	15,000
6002	Printing/Reproduction	322	600	950	800
6006	Miscellaneous	1,663	1,500	850	1,200
Services & Charges Subtotal		85,131	129,027	122,943	171,413
Division Total		**$ 2,018,431**	**$ 2,249,520**	**$ 2,171,489**	**$ 2,240,697**

Police Department
FY 14-15

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
SP 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: • 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
SP 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 2500 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
SP 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.
SP 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%.
SP 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 14-15

Support Services Division

Performance Indicators:

	Actual 2012-13	Estimated 2013-14	% Change 2012-13/ 2013-14	Proposed 2014-15
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%	<1.5
Avg Non-Priority 2 Call response time (call receipt to dispatch) of 3 min.	3.05	2.82	-8%	<3
Avg Non-Priority 3 Call response time (call receipt to dispatch) of 4 min.	3.94	3.74	-5%	<4
Number of Animals Adopted from Shelter (Goal: increase by 5%)	238	250	5%	>262
Number of Animals Euthanized (Goal: Reduce by 5%)	614	583	-5%	<554
Number of Citizen Police Academies (Goal: 2 or more)	2	2	0%	2
Number of Advanced Citizen Police Academies (Goal 1 or more)	1	1	0%	1
Number of Youth Police Explorer Academies (Goal: 1 or more)	1	1	0%	1
Number of RAD Classes (Goal: 1 or more)	2	2	100%	>2
Number of Police Volunteer service hours (Goal: 2500 or more)	4,403	4,400	0%	>2500
Number of Total Department Training Hours	4,200	4,500	7%	>3000
Avg number of training hrs per officer (40 per officer)	56	60	7%	>40

Police Department
Fiscal Year 2014-15

Support Services Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 2,260,569	$ 2,392,040	$ 2,333,906	$ 2,365,789	-1.10%
Supplies	61,920	87,213	97,381	96,415	10.55%
Services & Charges	57,937	139,401	126,862	140,445	0.75%
Division Total	$ 2,380,426	$ 2,618,654	$ 2,558,149	$ 2,602,649	-0.61%

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 2012-13	Approved 2013-14	Approved 2014-15
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	4	4
Total	32	35	35

City of La Porte, Texas
Support Services **001-5258-521**
Details of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 1,431,114	$ 1,529,657	$ 1,479,848	$ 1,505,878
1020	Overtime	60,423	70,100	69,100	70,100
1030	Certification	37,250	37,565	38,227	40,003
1035	Longevity	16,380	17,384	17,300	18,784
1044	Cleaning Allowance	6,964	7,215	7,031	6,975
1046	Physical Fitness Allowance	2,625	3,000	3,000	2,000
1060	FICA	113,846	121,934	120,138	121,122
1065	Retirement	268,116	281,213	275,305	276,978
1067	PARS Retirement	85	140	122	117
1080	Insurance - Medical	323,082	323,082	323,082	323,082
1081	Insurance - Life	684	750	753	750
Personal Services Subtotal		2,260,569	2,392,040	2,333,906	2,365,789
Supplies:					
2001	Office Supplies	1,385	1,900	1,500	1,500
2002	Postage	768	700	666	700
2003	Protective Clothing	5,392	6,500	6,150	6,500
2004	Gas and Oil	27,634	20,007	25,914	26,564
2005	Minor Tools	-	400	400	400
2006	Cleaning	394	300	250	300
2007	Chemical	781	750	600	750
2015	Other Supplies	8,536	9,300	9,200	9,200
2017	Specialized Supplies	2,920	31,100	37,000	26,100
2018	Computer Supplies	2,580	1,500	1,350	1,500
2090	Machinery/Tools/Equipment	9,517	11,756	11,500	20,401
2091	Office Furniture/Equipment	1,913	2,000	1,951	1,500
2093	Computer Equipment	100	1,000	900	1,000
Supplies Subtotal		61,920	87,213	97,381	96,415
Services & Charges:					
3001	Memberships & Subscriptions	4,161	7,590	7,590	7,590
3020	Training/Seminars	8,118	13,589	12,675	13,347
3024	Tuition Reimbursement	4,328	8,750	1,650	3,000
4001	Office Equipment	-	-	-	-
4003	Radios and Base Stations	161	15,100	13,931	16,730
4011	Building Maintenance	569	500	368	500
4020	Motor Pool Lease Fees	18,636	21,492	21,492	16,353
4022	Rent: Building/Land	-	2,650	-	3,000
4030	VM: Fleet Maintenance	12,479	13,289	13,289	14,947

Continued

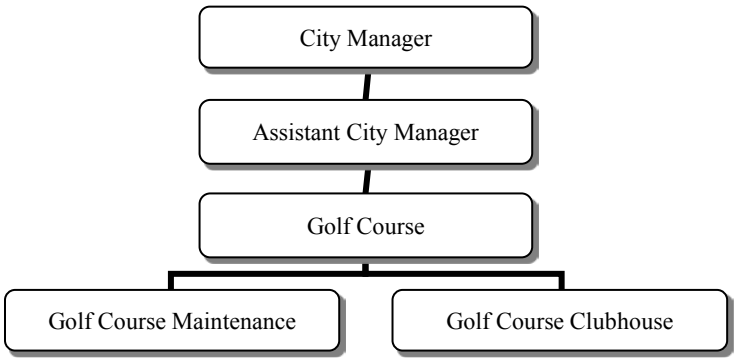
City of La Porte, Texas
Support Services, Continued **001-5258-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges (cont'd):					
4055	Computer Software	78	2,000	1,890	2,000
4060	Technology Lease Fees	6,516	50,957	50,957	59,358
5007	Other Professional Services	2,648	2,700	2,400	2,925
6001	Uniforms	243	234	220	245
6002	Printing/Reproduction	-	550	400	450
Services & Charges Subtotal		57,937	139,401	126,862	140,445
Division Total		**$ 2,380,426**	**$ 2,618,654**	**$ 2,558,149**	**$ 2,602,649**

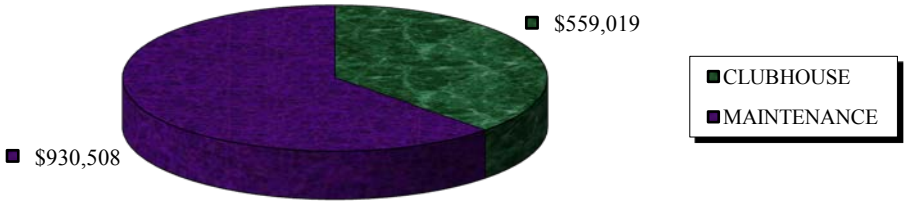
Golf Course
FY 14-15

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.

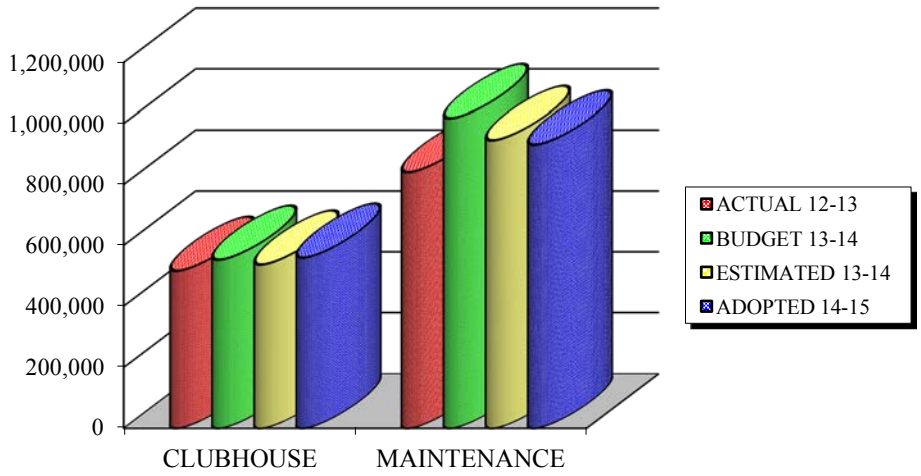
Organizational Chart:



Share of General Fund Budget: 4%



Four Year Comparison by Division:



Golf Course
Fiscal Year 2014-15

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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Golf Course Club House	$ 515,661	$ 552,214	$ 536,256	$ 559,019	1.23%
Golf Course Maintenance	840,420	1,016,812	944,707	930,508	-8.49%
Total	$ 1,356,081	$ 1,569,026	$ 1,480,963	$ 1,489,527	-5.07%

Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 945,165	$ 1,070,354	$ 1,032,094	$ 1,049,941	-1.91%
Supplies	202,062	203,428	198,789	206,310	1.42%
Services & Charges	208,854	287,964	242,800	233,276	-18.99%
Capital Outlay	-	7,280	7,280	-	0.00%
Total	$ 1,356,081	$ 1,569,026	$ 1,480,963	$ 1,489,527	-5.07%

Golf Course
FY 14-15

Golf Course

Goals:

- Provide an affordable, first class golf facility for citizens of La Porte and surrounding communities
- Increase rounds of golf
- Provide excellent customer service
- Continue Capital Improve Projects

Objectives:

- Ensure our pricing structure is in line with top competing facilities with similar amenities
- Use all sources of social media and market Bay Forest through golf course web site
- Train staff to be personable, friendly, and informative when dealing with customers
- Improve facility esthetics and course playability

Performance Indicators:

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

Golf Course
Fiscal Year 2014-15

Golf Course Club House Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 394,618	$ 420,841	$ 412,076	$ 426,103	1.25%
Supplies	57,545	56,178	54,896	59,340	5.63%
Services & Charges	63,498	75,195	69,284	73,576	-2.15%
Division Total	$ 515,661	$ 552,214	$ 536,256	$ 559,019	1.23%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **001-6048-551**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	286,348	310,895	300,087	$ 311,337
1020	Overtime	2,374	2,500	2,500	2,500
1035	Longevity	3,400	3,544	3,544	3,668
1060	FICA	18,256	19,171	19,633	20,560
1065	Retirement	41,681	41,780	43,815	45,542
1067	Pars Retirement	673	833	621	628
1080	Insurance - Medical	41,688	41,688	41,688	41,688
1081	Insurance - Life	198	180	188	180
1090	Other Benefits	-	250	-	-
Personal Services Subtotal		394,618	420,841	412,076	426,103
Supplies:					
2001	Office Supplies	1,087	1,100	1,364	1,200
2006	Cleaning	60	100	-	-
2015	Other Supplies	2,095	1,500	1,564	1,700
2090	Machinery/Tools/Equipment	54,303	52,978	51,968	56,140
2093	Computer Equipment	-	500	-	300
Supplies Subtotal		57,545	56,178	54,896	59,340
Services & Charges:					
3001	Memberships & Subscriptions	1,853	2,000	1,905	2,050
3020	Training/Seminars	2,066	2,220	2,056	2,420
4003	Radios and Base Stations	-	300	345	200
4006	Heating and A/C Equipment	8,695	4,500	4,941	5,000
4011	Building Maintenance	2,511	3,000	2,328	2,500
4055	Computer Software	155	400	230	400
4060	Technology Lease Fees	1,239	875	875	1,756
5006	Fiscal Services	13,375	14,500	13,915	14,500
5007	Other Professional Services	2,827	6,000	5,833	4,150
6002	Printing/Reproduction	382	600	380	500
6005	Advertising	5,470	10,000	7,770	7,000
6010	Janitoral Services	-	-	-	5,000
6041	Special Events	2,462	400	398	400
7001	Electrical	19,927	27,000	24,744	24,000
7002	Natural Gas	934	900	1,200	1,200
7004	Water	1,602	2,500	2,364	2,500
7005	Miscellaneous Utilities	-	-	-	-
Services & Charges Subtotal		63,498	75,195	69,284	73,576
Division Total		**$ 515,661**	**$ 552,214**	**$ 536,256**	**$ 559,019**

Golf Course
Fiscal Year 2014-15

Golf Course Maintenance Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 550,547	$ 649,513	$ 620,018	$ 623,838	-3.95%
Supplies	144,517	147,250	143,893	146,970	-0.19%
Services & Charges	145,356	212,769	173,516	159,700	-24.94%
Capital Outlay	-	7,280	7,280	-	-100.00%
Division Total	$ 840,420	$ 1,016,812	$ 944,707	$ 930,508	-8.49%

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 2012-13	Approved 2013-14	Approved 2014-15
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	6	6
Golf Course Worker (P/T)	1	-	-
Total	9	10	10

City of La Porte, Texas
Golf Course Maintenance **001-6049-551**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 346,425	$ 397,903	$ 374,132	$ 380,709
1020	Overtime	24,657	35,000	35,000	30,000
1030	Certification	984	900	1,266	900
1035	Longevity	4,648	4,988	4,988	5,376
1060	FICA	27,086	32,226	30,252	31,123
1065	Retirement	63,047	74,060	69,951	71,294
1067	Pars - Retirement	162	-	-	-
1080	Insurance - Medical	83,376	104,220	104,220	104,220
1081	Insurance - Life	162	216	209	216
Personal Services Subtotal		550,547	649,513	620,018	623,838
Supplies:					
2001	Office Supplies	83	200	198	200
2002	Postage	140	150	150	200
2004	Gas and Oil	20,775	23,000	23,000	23,000
2005	Minor Tools	217	400	400	500
2007	Chemical	68,202	70,000	70,022	71,000
2009	Medical	126	300	250	300
2015	Other Supplies	24,528	32,300	28,000	30,000
2030	Small Parts	19,368	20,000	20,000	20,000
2090	Machinery/Tools/Equipment	11,078	600	1,573	1,470
2093	Computer Equipment	-	300	300	300
Supplies Subtotal		144,517	147,250	143,893	146,970
Services & Charges:					
3001	Memberships & Subscriptions	1,258	1,353	1,166	1,258
3020	Training/Seminars	240	600	800	800
4002	Machinery/Tools/Equipment	2,600	3,800	2,935	3,800
4006	Heating and A/C Equipment	-	500	500	500
4008	Pumps/Motors	16,416	2,000	2,000	2,000
4011	Building Maintenance	1,859	2,000	2,000	2,000
4012	Water Line Maintenance	11,855	10,000	10,000	9,000
4019	Rental of Equipment	1,641	3,500	835	3,500
4020	Motor Pool Lease Fees	73,310	100,080	100,080	97,358
4030	VM: Fleet Maintenance	3,452	6,500	6,500	7,034
4031	Other Vehicle Maintenance	1,442	52,436	20,000	3,000
5007	Other Professional Services	11,911	5,700	5,700	6,450
6001	Uniforms	6,500	6,800	6,000	7,000

Continued

City of La Porte, Texas
Golf Course Maintenance, Continued **001-6049-551**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
7001 Electrical	11,702	15,000	13,000	14,000
7004 Water	1,170	2,500	2,000	2,000
Services & Charges Subtotal	145,356	212,769	173,516	159,700
Capital Outlay:				
8032 Land Improvements	-	7,280	7,280	-
Capital Outlay Subtotal	-	7,280	7,280	-
Division Total	**$ 840,420**	**$ 1,016,812**	**$ 944,707**	**$ 930,508**

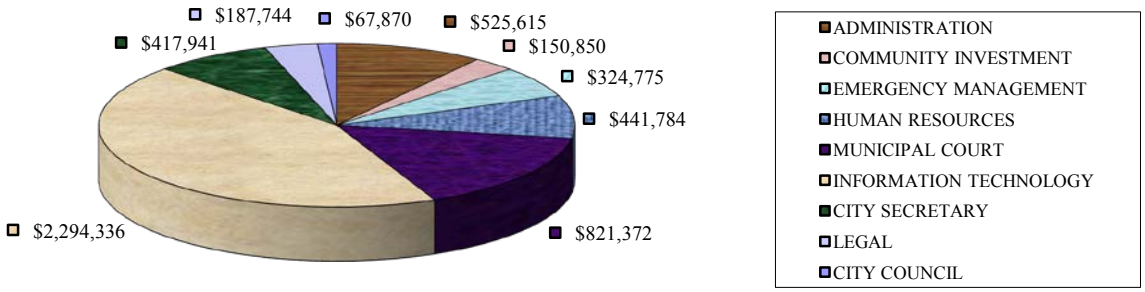
Administration Department

FY 14-15

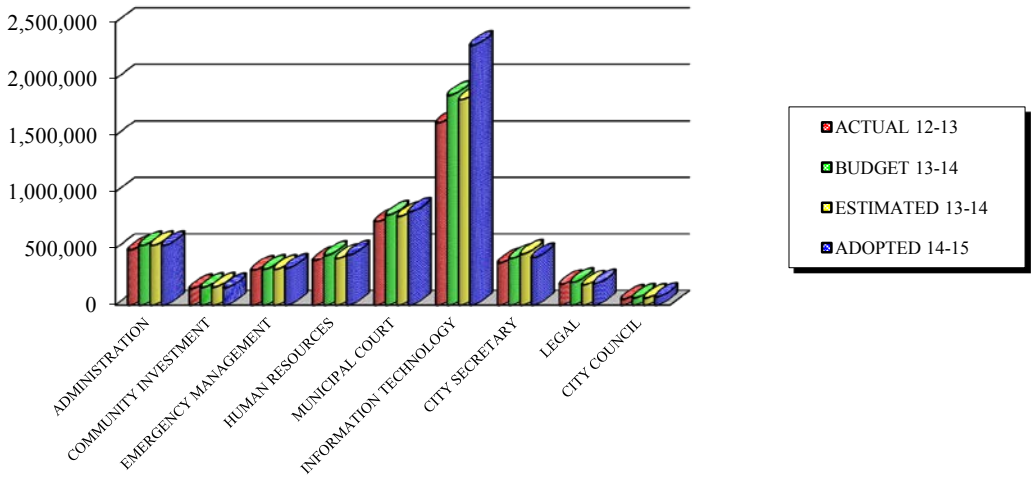
Mission Statement: To effectively execute City Council policies, programs and directives; administer and manage City operations in an organized, efficient and effective manner; and to respond promptly to citizen inquires and requests with a high level of professionalism.

Organizational Chart:

Share of General Fund Budget: 12%



Four Year Comparison by Division:



Administration Department
Fiscal Year 2014-15

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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Administration	$ 483,713	$ 524,276	$ 525,835	$ 525,615	0.26%
Emergency Management	307,411	315,939	315,061	324,775	2.80%
Community Investment	143,018	153,422	155,322	150,850	-1.68%
Human Resources	391,938	437,443	409,613	441,784	0.99%
Municipal Court	735,638	792,776	780,982	821,372	3.61%
Information Technologies	1,611,576	1,853,000	1,814,046	2,294,336	23.82%
City Secretary	370,539	409,766	448,440	417,941	2.00%
Legal	180,280	199,844	174,949	187,744	-6.05%
City Council	48,162	58,612	57,474	67,870	15.80%
Department Total	$ 4,272,275	$ 4,745,078	$ 4,681,722	$ 5,232,287	10.27%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 2,305,967	$ 2,503,369	$ 2,470,830	$ 2,630,627	5.08%
Supplies	195,761	179,387	226,444	208,110	16.01%
Services & Charges	1,770,547	2,052,322	1,974,448	2,393,550	16.63%
Capital Outlay	-	10,000	10,000	-	0.00%
Department Total	$ 4,272,275	$ 4,745,078	$ 4,681,722	$ 5,232,287	10.27%

Administration Department
FY 14-15

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 • 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	• 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	• 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	• 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)	• Develop and implement a comprehensive training program for current and future supervisors
	• 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	• Schedule at least 2 customer service training sessions each year to accommodate as many schedules as possible

Performance Indicators:

	Actual 2012-13	Estimated 2013-14	Proposed 2014-15
Percentage of inquiries/complaints received by the City Manager's Office responded to within one business day	79.8%	83.0%	90.0%
Increase total social media Facebook Likes and Twitter Followers by 10%	Unavailable	2643	2907
Percentage of employees receiving customer service training	N/A	42.1%	100%

Administration Department
Fiscal Year 2014-15

Administration Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 396,091	$ 442,877	$ 439,546	$ 435,760	-1.61%
Supplies	4,288	5,689	4,179	3,100	-45.51%
Services & Charges	83,334	75,710	82,110	86,755	14.59%
Division Total	$ 483,713	$ 524,276	$ 525,835	$ 525,615	0.26%

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 2012-13	Approved 2013-14	Approved 2014-15
City Manager	1.0	1.0	1.00
Assistant City Manager	1.0	1.0	1.00
Marketing Specialist	-	0.5	0.25
Secretary IV	0.5	0.5	0.50
Total	2.5	3.0	2.75

City of La Porte, Texas
Administration **001-6060-510**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 284,551	$ 320,928	$ 319,037	$ 318,434
1020	Overtime	87	-	65	-
1035	Longevity	650	562	370	516
1042	Car Allowance	11,448	11,400	11,400	11,400
1060	FICA	21,412	21,132	20,162	19,891
1065	Retirement	51,375	57,297	56,899	56,567
1080	Insurance - Medical	26,055	31,266	31,266	28,660
1081	Insurance - Life	513	292	347	292
Personal Services Subtotal		396,091	442,877	439,546	435,760
Supplies:					
2001	Office Supplies	296	500	500	500
2002	Postage	110	150	100	100
2006	Cleaning Supplies	-	-	-	-
2015	Other Supplies	2,957	3,000	2,500	2,500
2091	Office furniture/equipment	925	-	-	-
2093	Computer Equipment	-	2,039	1,079	-
Supplies Subtotal		4,288	5,689	4,179	3,100
Services & Charges:					
3001	Memberships & Subscriptions	5,111	4,885	4,885	5,000
3020	Training/Seminars	7,223	10,300	8,700	8,500
4011	Building Maintenance	-	-	-	20,200
4060	Technology Lease Fees	2,325	525	525	3,055
5004	Consulting	35,249	60,000	68,000	50,000
6005	Advertising	650	-	-	-
6070	Appreciation Program	32,776	-	-	-
Services & Charges Subtotal		83,334	75,710	82,110	86,755
Division Total		**$ 483,713**	**$ 524,276**	**$ 525,835**	**$ 525,615**

Emergency Services Department
FY 14-15

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

- 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

- 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 2012-13	Estimated 2013-14	Proposed 2014-15
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 *(alert beacons, sirens, reverse drills w/ industry)*	N/A	N/A	100%
Level of Preparedness (State Assessment)	Advanced	Advanced	Advanced

Administration Department
Fiscal Year 2014-15

Emergency Management Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 204,923	$ 218,669	$ 217,855	$ 221,931	1.49%
Supplies	8,998	7,397	8,169	8,673	17.25%
Services & Charges	93,490	89,873	89,037	94,171	4.78%
Division Total	$ 307,411	$ 315,939	$ 315,061	$ 324,775	2.80%

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 2012-13	Approved 2013-14	Approved 2014-15
Emergency Management Coordinator	1	1	1
Asst. Emergency Management Coordinator	-	1	1
Emergency Management Specialist	1	-	-
Total	2	2	2

City of La Porte, Texas
Emergency Management **001-6054-510**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 143,746	$ 156,837	$ 156,260	$ 159,422
1030	Certification	2,750	-	-	-
1035	Longevity	640	736	736	832
1060	FICA	11,057	12,066	12,068	12,285
1065	Retirement	25,742	27,792	27,803	28,154
1080	Insurance - Medical	20,844	20,844	20,844	20,844
1081	Insurance - Life	144	144	144	144
1090	Other Benefits	-	250	-	250
Personal Services Subtotal		204,923	218,669	217,855	221,931
Supplies:					
2001	Office Supplies	361	500	500	400
2002	Postage	64	-	10	-
2004	Gas and Oil	5,108	3,297	4,059	4,173
2015	Other Supplies	1,697	2,000	2,000	2,000
2018	Computer Supplies	97	100	100	100
2090	Machinery/Tools/Equipment	1,125	1,000	1,000	1,000
2091	Office Furniture / Equipment	-	-	-	500
2093	Computer Equipment	546	500	500	500
Supplies Subtotal		8,998	7,397	8,169	8,673
Services & Charges:					
3001	Memberships & Subscriptions	730	950	985	1,000
3020	Training/Seminars	6,978	7,500	7,500	7,500
3024	Tuition Reimbursement	1,331	3,500	3,500	-
4003	Radios/Base Stations	510	500	472	500
4011	Building	260	150	-	2,400
4020	Motor Pool: Lease Fees	2,400	2,700	2,700	8,595
4030	Vehicle Maint: Fleet Maint.	3,141	4,323	4,323	3,602
4055	Computer Software	14,958	15,200	15,200	14,400
4060	Technology Lease Fees	3,868	350	350	2,674
4070	Emergency Management	24,715	20,000	20,000	20,000
5007	Other Professional Services	29,007	29,500	29,007	29,500
6002	Printing and Reproduction	2,903	2,500	2,500	4,000
7001	Electrical	2,626	2,500	2,500	-
7002	Natural Gas	63	200	-	-
Services & Charges Subtotal		93,490	89,873	89,037	94,171
Division Total		**$ 307,411**	**$ 315,939**	**$ 315,061**	**$ 324,775**

Administration Department
Fiscal Year 2014-15

Community Investment

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Supplies	$ 34,019	$ 27,650	$ 29,550	$ 27,650	0.00%
Services & Charges	108,999	125,772	125,772	123,200	-2.04%
Division Total	$ 143,018	$ 153,422	$ 155,322	$ 150,850	-1.68%

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 **001-6061-565**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies:					
2002	Postage	$ 3,705	$ 200	$ 200	$ 200
2075	Community Development	10,314	7,450	9,350	7,450
2077	Fireworks	20,000	20,000	20,000	20,000
Supplies Subtotal		34,019	27,650	29,550	27,650
Services & Charges:					
5007	Other Professional Services	15,041	20,000	20,000	15,000
6002	Printing and Reproduction	50,537	57,272	57,272	58,000
6005	Advertising	-	9,000	9,000	8,000
9997	Special Programs	43,421	39,500	39,500	42,200
Services & Charges Subtotal		108,999	125,772	125,772	123,200
Division Total		**$ 143,018**	**$ 153,422**	**$ 155,322**	**$ 150,850**

Administration Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
Total Turnover Rate (excluding retirements)			
Number of days to process new hires			

Administration Department
Fiscal Year 2014-15

Human Resources Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 227,663	$ 270,081	$ 250,115	$ 260,159	-3.67%
Supplies	3,409	2,250	3,070	2,850	26.67%
Services & Charges	160,866	165,112	156,428	178,775	8.27%
Division Total	$ 391,938	$ 437,443	$ 409,613	$ 441,784	0.99%

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 2012-13	Approved 2013-14	Approved 2014-15
Human Resources Manager	1.00	1.00	1.00
Benefits Specialist	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00
Total	3.00	3.00	3.00

City of La Porte, Texas
Human Resources **001-6062-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 130,563	$ 158,305	$ 142,556	$ 150,748
1020	Overtime	3,148	3,000	3,000	3,000
1030	Certification	904	900	897	900
1035	Longevity	1,080	1,176	1,104	944
1060	FICA	9,974	12,056	10,906	11,613
1065	Retirement	23,525	27,963	25,222	26,523
1075	Unemployment Compensation	27,041	35,000	35,000	35,000
1080	Insurance - Medical	31,266	31,266	31,266	31,266
1081	Insurance - Life	162	165	164	165
1090	Other Benefits	-	250	-	-
	Personal Services Subtotal	227,663	270,081	250,115	260,159
Supplies:					
2001	Office Supplies	2,123	1,500	1,500	2,000
2002	Postage	498	500	500	500
2015	Other Supplies	788	250	288	350
2093	Computer Equipment	-	-	782	-
	Supplies Subtotal	3,409	2,250	3,070	2,850
Services & Charges:					
3001	Memberships & Subscriptions	814	1,000	1,500	1,230
3020	Training/Seminars	4,512	5,000	5,000	7,910
3022	Employee Training	-	3,000	2,000	3,000
3024	Tuition Reimbursement	764	2,500	1,080	3,250
4055	Computer Software	52,017	35,000	30,000	40,000
4060	Technology Lease Fees	1,615	700	700	2,323
5004	Consulting	11,557	-	-	-
5005	Personnel Services	4,200	-	-	-
5006	Fiscal Services	3,600	3,600	3,600	3,600
5007	Other Professional Services	15,219	16,912	16,912	18,912
5008	Medical Services	42,185	35,000	35,000	35,200
5018	Civil Service	6,016	7,000	6,000	8,500
6002	Printing/Reproduction	2,281	2,000	1,938	7,000
6005	Advertising	-	-	198	-
6070	Appreciation Program0	65	32,000	35,000	29,350
6071	Service Awards	16,021	18,900	15,000	16,000
6073	Wellness Program	-	2,500	2,500	2,500
	Services & Charges Subtotal	160,866	165,112	156,428	178,775
Division Total		**$ 391,938**	**$ 437,443**	**$ 409,613**	**$ 441,784**

Administration Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
Total Cases filed	13225		
Total dispositions	14204		

Administration Department
Fiscal Year 2014-15

Municipal Court Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 605,046	$ 636,237	$ 639,418	$ 670,271	5.35%
Supplies	18,429	19,750	19,750	19,750	0.00%
Services & Charges	112,163	136,789	121,814	131,351	-3.98%
Division Total	$ 735,638	$ 792,776	$ 780,982	$ 821,372	3.61%

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 2012-13	Approved 2013-14	Approved 2014-15
Presiding Judge	1	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	10	10	10

City of La Porte, Texas
Municipal Court **001-6064-512**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 396,494	$ 419,939	$ 423,398	$ 445,711
1020	Overtime	5,133	4,500	4,500	6,500
1030	Certification	3,563	3,600	3,430	5,000
1035	Longevity	2,340	2,364	1,752	2,220
1042	Car Allowance	4,909	5,100	5,100	5,100
1060	FICA	28,940	31,471	31,880	33,436
1065	Retirement	68,390	74,036	74,460	77,894
1067	Pars - Retirement	229	105	57	-
1080	Insurance - Medical	94,510	94,510	94,510	93,798
1081	Insurance - Life	288	362	331	362
1090	Other Benefits	250	250	-	250
Personal Services Subtotal		605,046	636,237	639,418	670,271
Supplies:					
2001	Office Supplies	4,090	4,000	4,000	4,000
2002	Postage	7,178	8,000	8,000	8,000
2006	Cleaning	122	-	-	-
2008	Educational	233	300	300	300
2015	Other Supplies	3,011	4,950	4,950	4,950
2018	Computer Supplies	3,795	2,500	2,500	2,500
Supplies Subtotal		18,429	19,750	19,750	19,750
Services & Charges:					
3001	Memberships & Subscriptions	391	500	500	500
3020	Training/Seminars	395	1,000	1,000	1,000
4006	Heating and A/C Equipment	9,999	12,345	7,070	6,800
4011	Building Maintenance	3,570	5,000	5,000	5,000
4055	Computer Software	27,379	33,144	33,144	29,494
4060	Technology Lease Fees	5,681	2,800	2,800	8,907
5004	Consulting	-	2,000	2,000	9,600
5007	Other Professional Services	2,658	3,500	3,500	3,500
5009	Judicial Services	7,625	10,000	10,000	10,000
6002	Printing/Reproduction	9,273	8,000	8,000	8,000
6008	Jury Fees/Court Costs	777	2,000	2,000	1,750
6010	Janitorial Services	7,167	10,000	8,000	10,000
7001	Electrical	33,107	42,000	35,000	33,000
7002	Natural Gas	168	300	300	300
7004	Water	3,973	4,200	3,500	3,500
Services & Charges Subtotal		112,163	136,789	121,814	131,351
Division Total		**$ 735,638**	**$ 792,776**	**$ 780,982**	**$ 821,372**

Technology Fund
FY 14-15

Information Technologies Division

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

Objectives

- 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

- 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

- 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 2012-13	Estimated 2013-14	Proposed 2014-15
Average Response time for Urgent priority work order (target 2 hours)	Unavailable		

Administration Department
Fiscal Year 2014-15

Information Technologies

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 489,152	$ 523,561	$ 522,393	$ 645,150	23.22%
Supplies	112,724	102,901	142,848	121,037	17.62%
Services & Charges	1,009,700	1,216,538	1,138,805	1,528,149	25.61%
Capital Outlay	-	10,000	10,000	-	-100.00%
Division Total	$ 1,611,576	$ 1,853,000	$ 1,814,046	$ 2,294,336	23.82%

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 2012-13	Approved 2013-14	Approved 2014-15
Network Administrator	1	1	1
Sr. System Administrator	1	2	2
IT Manager	-	-	1
Computer Support Specialist III	1	2	2
Computer Support Specialist I	1	1	1
Computer Support Specialist	1	-	-
Total	5	6	7

City of La Porte, Texas
Information Technologies **001-6066-519**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 335,855	$ 353,858	$ 351,939	$ 442,028
1020	Overtime	9,354	8,500	8,500	5,000
1030	Certification	3,672	6,568	7,766	10,440
1035	Longevity	1,620	1,952	1,952	2,240
1060	FICA	26,035	27,392	27,176	34,376
1065	Retirement	60,398	62,651	62,420	77,986
1080	Insurance - Medical	52,110	62,532	62,532	72,954
1081	Insurance - Life	108	108	108	126
Personal Services Subtotal		489,152	523,561	522,393	645,150
Supplies:					
2001	Office Supplies	215	350	300	350
2002	Postage	12	-	5	50
2004	Gas and Oil	1,245	1,037	1,143	1,317
2015	Other Supplies	2,413	1,000	1,400	1,320
2093	Computer Equipment	108,839	100,514	140,000	118,000
Supplies Subtotal		112,724	102,901	142,848	121,037
Services & Charges:					
3001	Memberships & Subscriptions	3,441	4,830	4,500	4,500
3020	Training/Seminars	10,872	13,000	13,000	15,000
3024	Tuition Reimbursement	800	-	-	-
4001	Office Equipment	94,203	100,000	100,000	91,961
4020	Motor Pool: Lease Fees	-	5,000	5,000	6,183
4022	Rental of Building	20,675	21,600	21,600	21,600
4030	VM: Fleet Maintenance	2,547	5,455	5,455	4,198
4050	Computer - Hardware	191,095	204,000	204,000	246,000
4055	Computer - Software	290,285	359,387	340,000	368,012
4060	Technology Lease Fees	24,152	5,250	5,250	15,745
5004	Consulting	16,459	41,550	41,000	41,000
5007	Other Professional Services	2,788	146,486	14,000	398,500
7003	Telephone	352,383	309,980	385,000	315,450
Services & Charges Subtotal		1,009,700	1,216,538	1,138,805	1,528,149
Capital Outlay:					
8023	Computer Equipment	-	10,000	10,000	-
Capital Outlay Subtotal		-	10,000	10,000	-
Division Total		**$ 1,611,576**	**$ 1,853,000**	**$ 1,814,046**	**$ 2,294,336**

City Secretary Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

City Secretary Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 333,312	$ 352,346	$ 343,512	$ 339,142	-3.75%
Supplies	12,042	11,450	16,478	16,600	44.98%
Services & Charges	25,185	45,970	88,450	62,199	35.30%
Division Total	$ 370,539	$ 409,766	$ 448,440	$ 417,941	2.00%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **001-6067-510**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 230,474	$ 245,710	$ 239,639	$ 234,079
1020	Overtime	3,024	4,000	2,000	2,000
1035	Longevity	1,424	1,616	1,616	1,808
1060	FICA	16,728	17,815	17,430	18,037
1065	Retirement	39,521	40,729	40,686	40,992
1080	Insurance - Medical	41,688	41,688	41,688	41,688
1081	Insurance - Life	288	288	288	288
1090	Other Benefits	165	500	165	250
Personal Services Subtotal		333,312	352,346	343,512	339,142
Supplies:					
2001	Office Supplies	433	500	443	500
2002	Postage	291	350	200	300
2015	Other Supplies	11,168	10,000	15,000	15,000
2090	Machinery/Tools/Equipment	-	250	380	-
2093	Computer Equipment	150	350	455	800
Supplies Subtotal		12,042	11,450	16,478	16,600
Services & Charges:					
3001	Memberships & Subscriptions	1,230	1,382	1,362	955
3020	Training/Seminars	5,918	9,000	9,000	6,200
4055	Computer Software	-	3,888	3,888	2,388
4060	Technology Lease Fees	6,026	700	700	2,378
5007	Other Professional Services	-	3,000	1,500	1,500
6002	Printing/Reproduction	5,242	6,000	6,000	5,000
6003	Legal Notices	12,990	12,000	12,000	6,000
6004	Elections	(6,221)	10,000	54,000	37,778
Services & Charges Subtotal		25,185	45,970	88,450	62,199
Division Total		**$ 370,539**	**$ 409,766**	**$ 448,440**	**$ 417,941**

Administration Department
FY 14-15

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 2014-15

Legal Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 20,844	$ 20,844	$ 20,844	$ 20,844	0.00%
Services & Charges	159,436	179,000	154,105	166,900	-6.76%
Division Total	$ 180,280	$ 199,844	$ 174,949	$ 187,744	-6.05%

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 **001-6068-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1045	Medical Insurance Allowance	$ 10,422	$ -	$ -	$ -
1080	Insurance - Medical	10,422	20,844	20,844	20,844
Personal Services Subtotal		20,844	20,844	20,844	20,844
Services & Charges:					
3001	Memberships & Subscriptions	155	-	105	100
3020	Training/Seminars	1,499	1,500	1,000	800
5003	Legal	76,925	100,000	87,000	90,000
5004	Consulting	36,676	30,000	30,000	35,000
5007	Other Professional Services	41	2,500	1,000	1,000
5010	City Prosecutor	44,140	45,000	35,000	40,000
Services & Charges Subtotal		159,436	179,000	154,105	166,900
Division Total		**$ 180,280**	**$ 199,844**	**$ 174,949**	**$ 187,744**

Administration Department
FY 14-15

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 be 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 2014-15

City Council Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 28,936	$ 38,754	$ 37,147	$ 37,370	-3.57%
Supplies	1,852	2,300	2,400	8,450	267.39%
Services & Charges	17,374	17,558	17,927	22,050	25.58%
Division Total	$ 48,162	$ 58,612	$ 57,474	$ 67,870	15.80%

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.

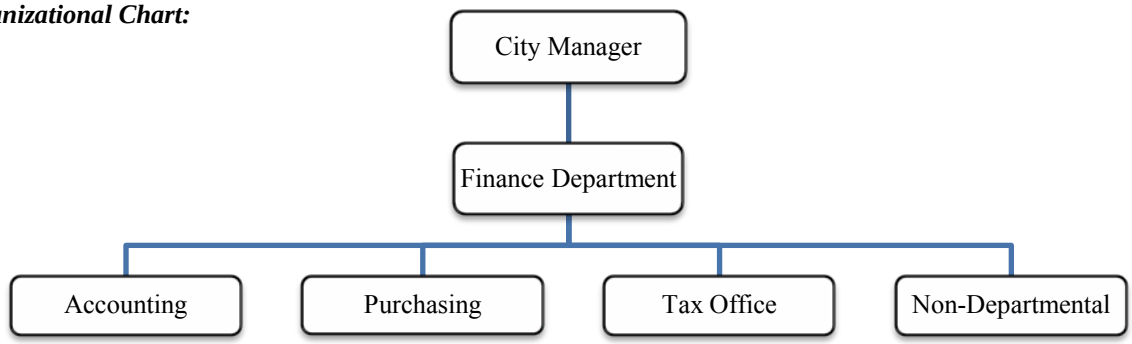
City of La Porte, Texas
City Council **001-6069-511**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 17,200	$ 24,000	$ 23,600	$ 24,000
1042	Car Allowance	9,680	12,000	10,800	10,800
1060	FICA	2,056	2,754	2,747	2,570
Personal Services Subtotal		28,936	38,754	37,147	37,370
Supplies:					
2001	Office Supplies	1,223	1,500	1,500	1,500
2018	Computer Supplies	-	100	200	200
2093	Computer Equipment	629	700	700	6,750
Supplies Subtotal		1,852	2,300	2,400	8,450
Services & Charges:					
3001	Memberships & Subscriptions	6,356	6,183	6,852	6,852
3020	Training/Seminars	5,134	5,800	7,000	7,315
4011	Building	2,946	-	-	-
4060	Technology Lease Fees	2,938	1,575	1,575	4,883
6041	Special Events	-	4,000	2,500	3,000
Services & Charges Subtotal		17,374	17,558	17,927	22,050
Division Total		**$ 48,162**	**$ 58,612**	**$ 57,474**	**$ 67,870**

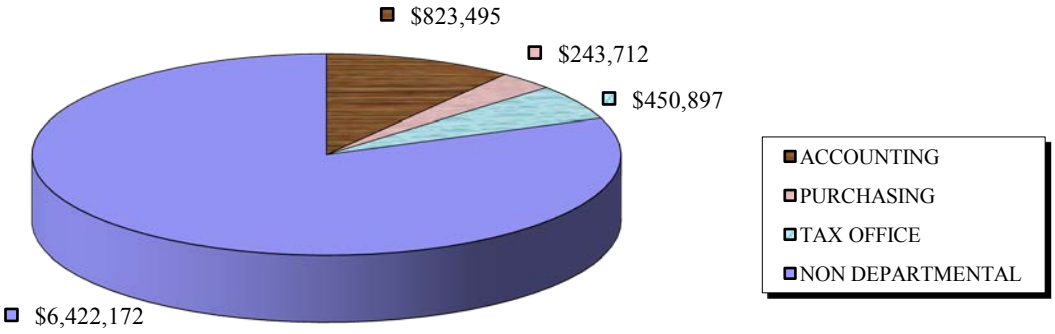
Finance Department
FY 14-15

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.

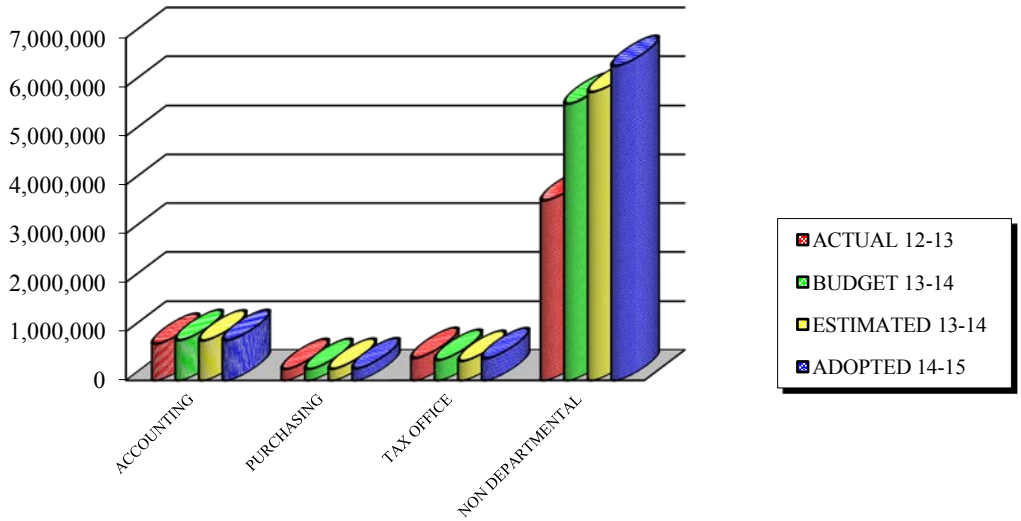
Organizational Chart:



Share of General Fund Budget: 4% (Excluding Non-Departmental)



Four Year Comparison by Division:



Finance Department
Fiscal Year 2014-15

Summary:

The Finance Department is responsible for effectively administering the City's financial operation and fulfilling the duty to be publicly accountable and transparent. 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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Accounting	$ 748,847	$ 823,373	$ 815,748	$ 823,495	0.01%
Purchasing	229,580	231,076	235,225	243,712	5.47%
Tax Office	457,471	417,919	396,699	450,897	7.89%
Non Departmental	3,678,127	5,659,291	5,891,094	6,422,172	13.48%
Department Total	$ 5,114,025	$ 7,131,659	$ 7,338,766	$ 7,940,276	11.34%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 2,025,774	$ 2,056,009	$ 2,162,469	$ 2,110,937	2.67%
Supplies	24,667	32,700	34,060	25,425	-22.25%
Services & Charges	3,063,584	5,042,950	5,142,237	5,803,914	15.09%
Department Total	$ 5,114,025	$ 7,131,659	$ 7,338,766	$ 7,940,276	11.34%

Finance Department
FY 14-15

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 9/30/14 Financial Report by January 2015 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 2012-13	Estimated 2013-14	Proposed 2014-15
% 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 (%)	0.10	0.15	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 2014-15

Accounting Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 649,856	$ 712,822	$ 707,433	$ 718,454	0.79%
Supplies	8,897	14,050	14,409	8,450	-39.86%
Services & Charges	90,094	96,501	93,906	96,591	0.09%
Division Total	$ 748,847	$ 823,373	$ 815,748	$ 823,495	0.01%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **001-6141-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 446,196	$ 491,317	$ 485,554	$ 495,055
1020	Overtime	1,787	2,000	2,919	4,000
1035	Longevity	4,718	5,372	5,372	5,240
1042	Car Allowance	2,029	2,550	2,550	2,550
1060	FICA	32,614	36,857	36,382	36,899
1065	Retirement	78,740	85,698	85,658	85,682
1080	Insurance - Medical	83,376	88,587	88,587	88,587
1081	Insurance - Life	396	441	411	441
Personal Services Subtotal		649,856	712,822	707,433	718,454
Supplies:					
2001	Office Supplies	3,702	2,800	2,800	2,000
2002	Postage	2,890	3,000	3,000	2,900
2008	Educational	204	1,200	1,200	1,000
2015	Other Supplies	1,379	750	1,200	400
2018	Computer Supplies	722	800	800	650
2091	Office Furniture/Equipment	-	3,000	3,011	-
2093	Computer Equipment	-	2,500	2,398	1,500
Supplies Subtotal		8,897	14,050	14,409	8,450
Services & Charges:					
3001	Memberships & Subscriptions	3,440	2,621	3,422	3,244
3020	Training/Seminars	6,596	8,000	9,100	11,100
3024	Tuition Reimbursement	-	1,200	-	-
4011	Building	15	-	-	-
4060	Technology Lease Fees	4,358	1,925	1,925	6,347
5001	Audit	66,210	71,255	71,255	66,900
5006	Fiscal Services	1,250	-	-	-
5007	Other Professional Services	6,896	10,500	6,930	7,000
6002	Printing/Reproduction	1,329	1,000	1,274	2,000
Services & Charges Subtotal		90,094	96,501	93,906	96,591
Division Total		**$ 748,847**	**$ 823,373**	**$ 815,748**	**$ 823,495**

Finance Department
FY 14-15

Purchasing Division

Goals:

- Research cooperative purchasing contracts for potential savings and increase rebates
- Apply for the Achievement in Excellence in Procurement Award from the National Purchasing Institute
- Expand e-procurement program to include acceptance of formal bids, RFP's and quotes electronically via the internet.

Objectives:

- Expand Procurement Card Program to reduce overhead and maximize bank rebates
- Develop policy and procedure to aid in contract management.
- Continue to train departments on Purchasing practices to control cost and increase efficiencies

Performance Indicators:

	Actual 2012-13	Estimated 2013-14	Proposed 2014-15
Purchase Orders Issued	625	625	625
Request for Proposals	0	5	5
Sealed Bids	0	35	35
Formal Quotes	0	25	25
P Card Rebate	$ 35,000	$ 35,000	$ 35,000

Finance Department
Fiscal Year 2014-15

Purchasing Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 205,644	$ 223,701	$ 228,105	$ 230,954	3.24%
Supplies	1,534	1,450	1,520	1,400	-3.45%
Services & Charges	22,402	5,925	5,600	11,358	91.70%
Division Total	$ 229,580	$ 231,076	$ 235,225	$ 243,712	5.47%

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 2012-13	Approved 2013-14	Approved 2014-15
Purchasing Manager	1	1	1
Purchasing Technician	1	1	1
Buyer	1	1	1
Total	3	3	3

City of La Porte, Texas
Purchasing **001-6065-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 137,131	$ 153,338	$ 157,592	$ 159,137
1020	Overtime	487	-	-	-
1030	Certification	-	450	-	900
1035	Longevity	2,320	92	92	272
1060	FICA	10,024	11,559	11,769	11,925
1065	Retirement	24,254	26,584	27,224	27,292
1080	Insurance - Medical	31,266	31,266	31,266	31,266
1081	Insurance - Life	162	162	162	162
1090	Other Benefits	-	250	-	-
Personal Services Subtotal		205,644	223,701	228,105	230,954
Supplies:					
2001	Office Supplies	636	725	700	800
2002	Postage	10	-	-	-
2004	Gas and Oil	177	-	-	-
2008	Educational	253	200	200	200
2015	Other Supplies	266	300	300	300
2093	Computer Equipment	192	225	320	100
Supplies Subtotal		1,534	1,450	1,520	1,400
Services & Charges:					
3001	Memberships & Subscriptions	700	620	900	1,330
3020	Training/Seminars	1,883	4,000	4,000	4,150
3024	Tuition Reimbursement	-	-	-	3,500
4020	Motor Pool Lease Fees	2,160	-	-	-
4030	VM: Fleet Maintenance	2,377	-	-	-
4055	Computer Software	561	605	-	-
4060	Technology Lease Fees	1,726	700	700	2,378
5005	Personnel Services	12,962	-	-	-
6020	Expired Inventory	44	-	-	-
Services & Charges Subtotal		22,402	5,925	5,600	11,358
Division Total		**$ 229,580**	**$ 231,076**	**$ 235,225**	**$ 243,712**

Finance Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Tax Office Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 261,722	$ 212,249	$ 208,933	$ 212,402	0.07%
Supplies	8,939	12,200	12,831	10,275	-15.78%
Services & Charges	186,810	193,470	174,935	228,220	17.96%
Division Total	$ 457,471	$ 417,919	$ 396,699	$ 450,897	7.89%

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 2012-13	Approved 2013-14	Approved 2014-15
Revenue Collections Manager	-	0.5	0.5
Tax Manager	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	3.5	3.5

City of La Porte, Texas
Tax Office **001-6145-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 174,654	$ 139,614	$ 136,697	$ 139,493
1020	Overtime	-	100	100	100
1035	Longevity	1,888	1,644	1,644	1,812
1060	FICA	12,838	10,417	10,204	10,490
1065	Retirement	30,564	23,907	23,728	23,940
1080	Insurance - Medical	41,688	36,477	36,477	36,477
1081	Insurance - Life	90	90	83	90
Personal Services Subtotal		261,722	212,249	208,933	212,402
Supplies:					
2001	Office Supplies	1,128	1,000	1,000	1,000
2002	Postage	7,508	8,500	8,000	8,000
2008	Education	-	-	-	75
2015	Other Supplies	160	500	1,093	500
2018	Computer Supplies	-	450	450	450
2091	Office Furniture/Equipment	143	1,500	1,288	-
2093	Computer Equipment	-	250	1,000	250
Supplies Subtotal		8,939	12,200	12,831	10,275
Services & Charges:					
3001	Memberships & Subscriptions	710	430	430	430
3020	Training/Seminars	2,136	5,790	5,700	5,790
4055	Computer Software	1,898	325	298	325
4060	Technology Lease Fees	1,768	875	875	2,780
5007	Other Professional Services	177,576	181,800	163,882	215,145
5012	Property Resale Maint	176	250	250	250
6002	Printing/Reproduction	2,546	4,000	3,500	3,500
Services & Charges Subtotal		186,810	193,470	174,935	228,220
Division Total		**$ 457,471**	**$ 417,919**	**$ 396,699**	**$ 450,897**

Finance Department
Fiscal Year 2014-15

Non Departmental Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 908,552	$ 907,237	$ 1,017,998	$ 949,127	4.62%
Supplies	5,297	5,000	5,300	5,300	6.00%
Services & Charges	2,764,278	4,747,054	4,867,796	5,467,745	15.18%
Division Total	$ 3,678,127	$ 5,659,291	$ 5,891,094	$ 6,422,172	13.48%

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 **001-6146-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1012	Sick Buy Back	$ 106,590	$ 106,710	$ 99,641	$ 101,110
1055	Termination Pay (Sick/Vac)	168,025	110,000	194,885	150,000
1060	FICA	20,800	16,579	26,594	19,210
1065	Retirement	47,439	38,206	61,136	43,065
1080	Insurance - Medical	562,788	635,742	635,742	635,742
1095	Employee Reimbursement - Dell	2,910	-	-	-
Personal Services Subtotal		908,552	907,237	1,017,998	949,127
Supplies:					
2001	Office	801	1,000	800	800
2015	Other Supplies	4,496	4,000	4,500	4,500
Supplies Subtotal		5,297	5,000	5,300	5,300
Services & Charges:					
3001	Memberships & Subscriptions	1,308	2,825	2,000	2,000
4001	Office Equipment	23,105	23,778	23,778	23,778
4002	Machinery/Tools/Equipment	2,273	2,200	2,200	2,200
4006	Heating & A/C Equipment	6,519	2,000	2,000	2,000
4011	Building	4,437	5,000	5,000	5,000
5006	Fiscal Services	112,602	95,000	110,000	110,000
5007	Other Professional Services	218,150	256,320	256,320	260,120
5013	Property Appraisal	3,650	10,000	5,000	5,000
6010	Janitorial	15,151	23,000	15,700	27,600
7001	Electrical	445,287	525,000	525,000	526,200
7004	Water	1,920	2,500	2,500	2,500
9002	Admin Trans to Fund 002	-	47,501	47,501	-
9003	Admin Trans to Fund 003	-	1,100,000	1,100,000	2,000,000
9004	Admin Trans to Fund 004	100,000	-	-	-
9010	Admin Trans to Fund 010	-	385	385	-
9014	Admin Trans to Fund 014	416,876	416,876	416,876	416,876
9015	Admin Trans to Fund 015	1,413,000	1,955,000	2,092,863	840,000
9024	Admin Trans to Fund 024	-	11,883	11,883	-
9026	Admin Trans to Fund 026	-	1,981	1,981	-
9034	Admin Trans to Fund 034	-	1,598	1,598	-
9038	Admin Trans to Fund 038	-	1,211	1,211	-
9050	Contingency	-	244,000	244,000	275,000
9997	Special Programs	-	18,996	-	969,471
Services & Charges Subtotal		2,764,278	4,747,054	4,867,796	5,467,745
Division Total		**$ 3,678,127**	**$ 5,659,291**	**$ 5,891,094**	**$ 6,422,172**

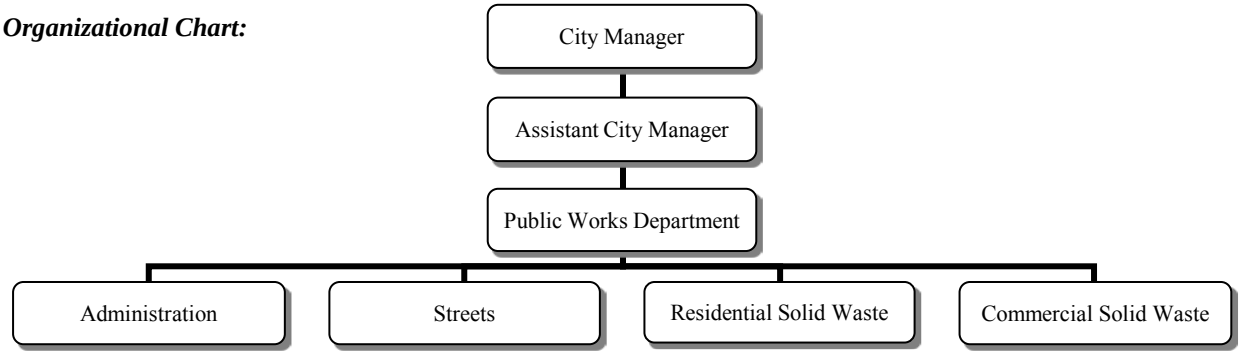
CITY OF LA PORTE

TEXAS

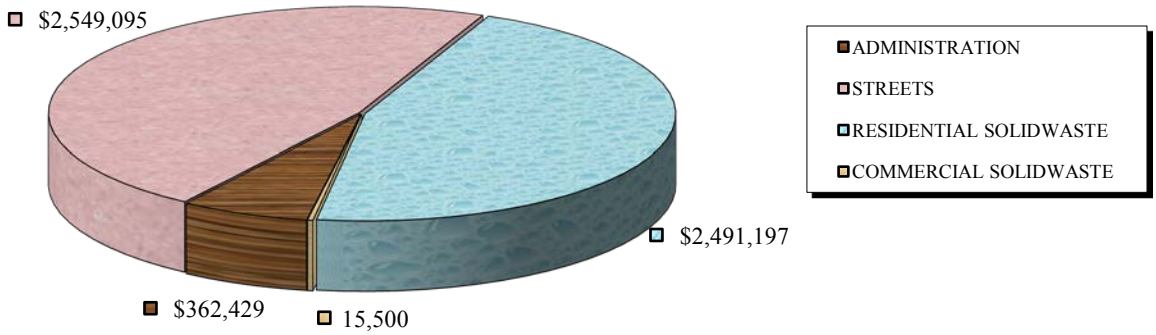
Public Works Department
FY 14-15

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.

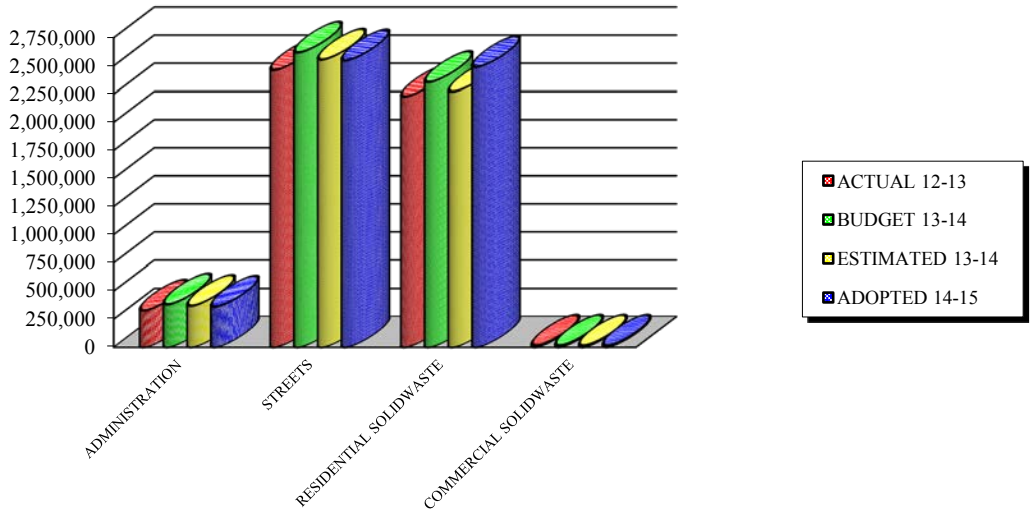
Organizational Chart:



Share of General Fund Budget: 13%



Four Year Comparison by Division:



Public Works Department
Fiscal Year 2014-15

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, the operation of surface water supply facilities by the La Porte Area Water Authority, and maintenance of the La Porte airport.

Department Summary by Division:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Administration	$ 327,477	$ 382,196	$ 369,270	$ 362,429	-5.17%
Streets	2,464,572	2,618,612	2,555,388	2,549,095	-2.65%
Residential Solidwaste	2,229,082	2,356,516	2,271,783	2,491,197	5.72%
Commercial Solidwaste	15,259	15,500	15,280	15,500	0.00%
Department Total	$ 5,036,390	$ 5,372,824	$ 5,211,721	$ 5,418,221	0.84%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 2,934,078	$ 3,176,763	$ 2,991,964	$ 3,118,052	-1.85%
Supplies	439,266	440,088	434,662	436,940	-0.72%
Services & Charges	1,608,564	1,727,473	1,760,209	1,863,229	7.86%
Capital Outlay	54,482	28,500	24,886	-	-100.00%
Department Total	$ 5,036,390	$ 5,372,824	$ 5,211,721	$ 5,418,221	0.84%

Public Works Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Public Works Administration Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 288,984	$ 303,019	$ 302,716	$ 307,203	1.38%
Supplies	5,260	5,099	4,238	4,790	-6.06%
Services & Charges	33,233	52,078	43,050	50,436	-3.15%
Capital Outlay	-	22,000	19,266	-	-100.00%
Division Total	$ 327,477	$ 382,196	$ 369,270	$ 362,429	-5.17%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **001-7070-530**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 194,853	$ 205,134	$ 206,086	$ 209,273
1020	Overtime	-	-	34	$ -
1035	Longevity	980	1,736	1,088	1,288
1042	Car Allowance	2,561	2,550	2,550	2,550
1060	FICA	14,179	15,333	15,162	15,520
1065	Retirement	34,348	35,772	35,659	36,328
1080	Insurance - Medical	41,688	41,688	41,688	41,688
1081	Insurance - Life	180	306	254	306
1090	Other Benefits	195	500	195	250
	Personal Services Subtotal	288,984	303,019	302,716	307,203
Supplies:					
2001	Office Supplies	1,228	1,400	1,272	1,400
2002	Postage	455	150	131	150
2004	Gas and Oil	1,699	1,854	1,363	1,540
2009	Medical	-	50	89	50
2015	Other Supplies	1,662	1,250	1,273	1,000
2050	safety	-	145	-	-
2091	Office Furniture/Equipment	-	-	-	400
2093	Computer Equipment	216	250	110	250
	Supplies Subtotal	5,260	5,099	4,238	4,790
Services & Charges:					
3001	Memberships & Subscriptions	365	491	369	513
3020	Training/Seminars	695	1,545	2,418	1,900
4006	Heating and A/C Equipment	-	800	362	800
4011	Building Maintenance	2,254	4,921	3,964	2,950
4020	Motor Pool Lease Fees	1,656	2,784	2,784	1,357
4030	VM: Fleet Maintenance	1,726	2,379	2,379	2,467
4060	Technology Lease Fees	2,436	875	875	3,110
5007	Other Professional Services	-	10,250	5,000	9,750
6002	Printing & Reproduction	-	-	-	500
6010	Janitorial Services	5,570	5,591	5,567	6,989
6013	TCEQ Requirements	300	300	300	300
7001	Electrical	14,332	16,680	14,610	15,000
7004	Water	3,899	5,462	4,422	4,800
	Services & Charges Subtotal	33,233	52,078	43,050	50,436
Capital Outlay:					
8002	Building Improvements	-	22,000	19,266	-
	Capital Outlay Subtotal	-	22,000	19,266	-
Division Total		**$ 327,477**	**$ 382,196**	**$ 369,270**	**$ 362,429**

Public Works Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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

Public Works Department
Fiscal Year 2014-15

Streets Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 1,567,098	$ 1,650,838	$ 1,602,957	$ 1,611,810	-2.36%
Supplies	164,403	179,032	169,939	166,759	-6.86%
Services & Charges	678,589	782,242	776,872	770,526	-1.50%
Capital Outlay	54,482	6,500	5,620	-	-100.00%
Division Total	$ 2,464,572	$ 2,618,612	$ 2,555,388	$ 2,549,095	-2.65%

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 2012-13	Approved 2013-14	Approved 2014-15
Street Maintenance Superintendent	1.0	1.0	1.0
Street Maintenance 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	10.0	10.0	10.0
Mosquito Control Technician	1.0	1.0	1.0
Total	26.5	26.5	26.5

City of La Porte, Texas
Streets **001-7071-531**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 998,374	$ 1,074,381	$ 1,034,296	$ 1,044,538
1020	Overtime	13,565	7,000	7,000	7,000
1030	Certification	4,393	4,500	5,461	5,850
1035	Longevity	14,654	15,728	13,458	13,434
1060	FICA	75,579	80,861	78,477	78,391
1065	Retirement	178,608	186,470	182,348	180,699
1080	Insurance - Medical	281,394	281,394	281,394	281,394
1081	Insurance - Life	531	504	523	504
Personal Services Subtotal		1,567,098	1,650,838	1,602,957	1,611,810
Supplies:					
2001	Office	164	150	131	150
2003	Protective Clothing	599	600	800	800
2004	Gas and Oil	101,235	108,269	95,878	97,884
2005	Minor Tools	1,460	1,500	1,323	1,500
2007	Chemical	16,820	30,300	30,291	28,000
2010	Traffic	25,990	25,175	28,579	27,000
2015	Other Supplies	1,389	1,300	1,300	1,300
2050	Safety	-	464	413	-
2090	Machinery/Tools/Equipment	16,511	10,199	10,000	9,875
2091	Office Furniture/Equipment	-	-	400	-
2093	Computer Equipment	235	1,075	824	250
Supplies Subtotal		164,403	179,032	169,939	166,759
Services & Charges:					
3020	Training/Seminars	1,028	936	936	1,000
4002	Machinery/Tools/Equipment	5,047	4,500	2,324	3,000
4003	Radios	875	-	-	-
4004	Traffic Signal Maintenance	13,441	10,000	10,000	8,000
4015	Paving	204,313	237,900	237,471	235,250
4020	Motor Pool Lease Fees	200,324	257,184	257,184	260,008
4030	VM: Fleet Maintenance	240,781	257,457	257,457	250,179
4055	Computer Software	-	-	500	-
4060	Technology Lease Fees	1,239	525	525	525
5002	Engineering	-	1,000	-	-
5007	Other Professional Services	249	140	115	140
6001	Uniforms	7,354	7,700	6,160	7,524
6002	Printing and Production	-	100	-	100
6009	Landfills Charges	3,950	4,600	4,000	4,600
6013	TCEQ Requirements	-	200	200	200
Services & Charges Subtotal		678,589	782,242	776,872	770,526

City of La Porte, Texas
Streets, Continued **001-7071-531**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Capital Outlay:					
8021	Machinery/Tools & Equipment	12,295	6,500	5,620	-
8027	Traffic Control Devices	20,000	-	-	-
8029	Paving	22,187	-	-	-
Capital Outlay Subtotal		54,482	6,500	5,620	-
Division Total		**$ 2,464,572**	**$ 2,618,612**	**$ 2,555,388**	**$ 2,549,095**

Public Works Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Residential Solidwaste Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 1,077,996	$ 1,222,906	$ 1,086,291	$ 1,199,039	-1.95%
Supplies	269,603	255,957	260,485	265,391	3.69%
Services & Charges	881,483	877,653	925,007	1,026,767	16.99%
Division Total	$ 2,229,082	$ 2,356,516	$ 2,271,783	$ 2,491,197	5.72%

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 2012-13	Approved 2013-14	Approved 2014-15
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	8.0	8.0	8.0
Total	22.5	22.5	22.5

City of La Porte, Texas
Residential Solidwaste
Detail of Expenditures

001-7072-532

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 658,944	$ 775,169	$ 663,365	$ 756,063
1020	Overtime	7,772	10,000	10,000	10,000
1030	Certification	1,287	1,200	1,500	1,200
1035	Longevity	8,072	7,456	7,188	8,000
1060	FICA	49,650	58,683	50,431	57,230
1065	Retirement	117,362	135,489	118,898	131,637
1080	Insurance - Medical	234,495	234,495	234,495	234,495
1081	Insurance - Life	414	414	414	414
Personal Services Subtotal		1,077,996	1,222,906	1,086,291	1,199,039
Supplies:					
2001	Office Supplies	122	100	50	100
2003	Protective Clothing	1,235	1,000	1,000	1,000
2004	Gas and Oil	156,331	130,000	140,526	144,086
2005	Minor Tools	68	150	50	150
2015	Other Supplies	110,196	123,235	117,500	118,855
2050	Safety Supplies	99	386	386	100
2090	Machinery/Tools/Equipment	1,552	986	973	1,000
2093	Computer Equipment	-	100	-	100
Supplies Subtotal		269,603	255,957	260,485	265,391
Services & Charges:					
3001	Memberships & Subscriptions	-	207	-	-
3020	Training/Seminars	-	200	215	-
4002	Machinery/Tools/Equipment	850	319	323	-
4020	Motor Pool Lease Fees	156,666	153,792	153,792	226,528
4030	VM: Fleet Maintenance	303,630	321,060	321,060	309,200
4060	Technology Lease Fees	376	175	175	567
5005	Personnel Services	61,528	50,000	72,000	50,000
6001	Uniforms	4,727	5,200	4,680	5,200
6002	Printing/Reproduction	1,068	1,700	1,418	1,700
6009	Landfill Charges	352,638	345,000	371,344	433,572
Services & Charges Subtotal		881,483	877,653	925,007	1,026,767
Division Total		**$ 2,229,082**	**$ 2,356,516**	**$ 2,271,783**	**$ 2,491,197**

Public Works Department
Fiscal Year 2014-15

Commercial Solidwaste Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Services & Charges	$ 15,259	$ 15,500	$ 15,280	$ 15,500	0.00%
Division Total	$ 15,259	$ 15,500	$ 15,280	$ 15,500	0.00%

Scope of Services Summary

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

City of La Porte, Texas
Commercial Solidwaste **001-7073-532**
Detail of Expenditures

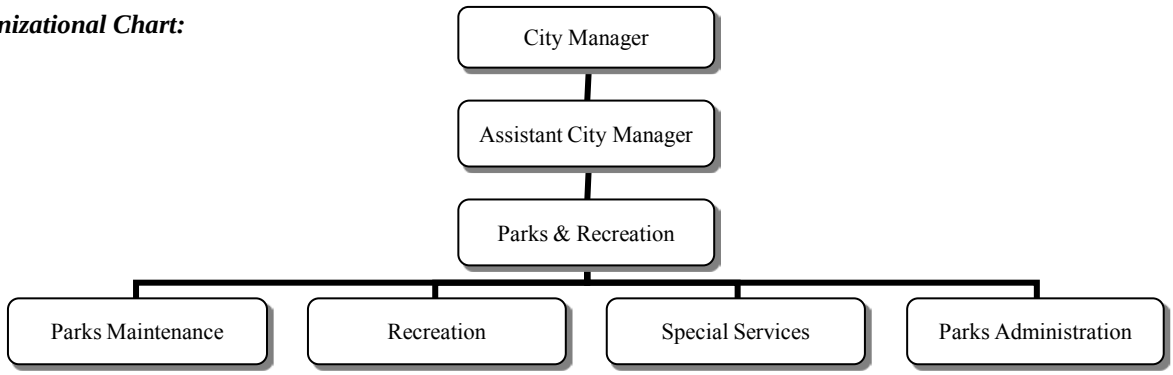
	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges:				
5007 Other Professional Services	$ 15,259	$ 15,500	$ 15,280	$ 15,500
Services & Charges Subtotal	15,259	15,500	15,280	15,500
Division Total	**$ 15,259**	**$ 15,500**	**$ 15,280**	**$ 15,500**

Parks & Recreation Department

FY 14-15

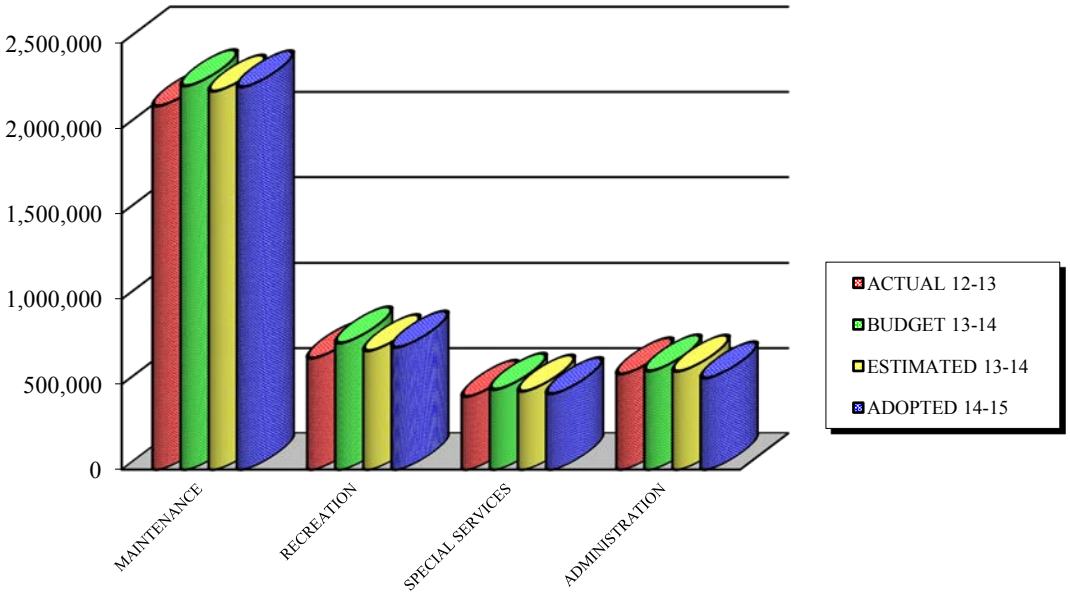
Mission Statement: To provide and manage superior parks and recreational facilities, innovative programs, and services which will provide our customers with pleasure and enrichment.

Organizational Chart:



Share of General Fund Budget: 9%

Four Year Comparison by Division:



Parks and Recreation Department
Fiscal Year 2014-15

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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Parks Maintenance	$ 2,130,250	$ 2,248,154	$ 2,216,500	$ 2,241,906	-0.28%
Recreation	653,676	742,408	696,781	717,537	-3.35%
Special Services	428,277	469,843	459,186	444,448	-5.40%
Parks Administration	560,577	578,167	576,427	537,017	-7.12%
Department Total	$ 3,772,780	$ 4,038,572	$ 3,948,894	$ 3,940,908	-2.42%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 2,604,737	$ 2,772,757	$ 2,708,322	$ 2,660,743	-4.04%
Supplies	191,044	201,578	196,384	190,304	-5.59%
Services & Charges	963,694	1,018,087	998,438	1,040,501	2.20%
Capital Outlay	13,305	46,150	45,750	49,360	0.00%
Department Total	$ 3,772,780	$ 4,038,572	$ 3,948,894	$ 3,940,908	-2.42%

Parks & Recreation Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Parks Maintenance Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 1,260,637	$ 1,300,684	$ 1,294,802	$ 1,292,561	-0.62%
Supplies	127,611	132,800	125,708	127,720	-3.83%
Services & Charges	728,697	768,520	750,240	773,445	0.64%
Capital Outlay	13,305	46,150	45,750	48,180	4.40%
Division Total	$ 2,130,250	$ 2,248,154	$ 2,216,500	$ 2,241,906	-0.28%

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 2012-13	Approved 2013-14	Approved 2014-15
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	8	8	8
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	26	26	26

City of La Porte, Texas
Parks Maintenance **001-8080-552**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 774,423	$ 821,189	$ 800,042	$ 812,470
1020	Overtime	27,281	12,750	27,206	17,500
1030	Certification	903	900	700	300
1035	Longevity	8,568	9,228	8,920	9,780
1060	FICA	59,036	62,109	62,260	61,186
1065	Retirement	139,768	143,788	145,018	140,553
1067	Pars - Retirement	62	106	57	158
1080	Insurance - Medical	250,128	250,128	250,128	250,128
1081	Insurance - Life	468	486	471	486
Personal Services Subtotal		1,260,637	1,300,684	1,294,802	1,292,561
Supplies:					
2003	Protective Clothing	668	500	500	500
2004	Gas and Oil	51,175	52,100	48,382	48,470
2005	Minor Tools	1,172	1,500	1,250	1,250
2006	Cleaning	13,437	11,000	11,000	11,000
2007	Chemical	31,007	40,000	38,050	40,000
2015	Other Supplies	18,571	19,000	18,700	18,500
2090	Machinery/Tools/Equipment	11,581	8,700	7,826	8,000
Supplies Subtotal		127,611	132,800	125,708	127,720
Services & Charges:					
3001	Memberships & Subscriptions	185	800	190	190
3020	Training/Seminars	755	1,298	1,249	1,929
4002	Machinery/Tools/Equipment	12,312	8,500	7,850	8,500
4006	Heating and A/C Equipment	8,859	12,500	10,500	10,500
4008	Pumps/Motors	7,431	7,000	7,200	7,000
4010	Recreation/Education Equip	24,044	19,500	20,600	19,500
4011	Building Maintenance	27,936	27,700	31,700	28,000
4012	Water Line Maintenance	3,106	2,400	2,800	2,800
4018	Park Grounds	45,700	45,800	43,800	45,800
4019	Rental of Equipment	742	500	350	500
4020	Motor Pool Lease Fees	49,248	55,368	55,368	70,615
4030	VM: Fleet Maintenance	75,667	84,929	84,929	81,483
4060	Technology Lease Fees	1,128	525	525	1,701
5007	Other Professional Services	1,140	1,200	1,200	1,950
6001	Uniforms	7,494	8,500	8,225	8,959
6010	Janitorial Services	21,597	25,000	23,854	29,818
6014	Library Costs	81,427	80,000	78,900	80,000
7001	Electrical	259,685	278,000	268,500	270,000

Continued

City of La Porte, Texas
Parks Maintenance, Continued **001-8080-552**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges (cont'd):				
7002 Natural Gas	22,909	24,000	22,500	23,000
7004 Water	77,332	85,000	80,000	81,200
Services & Charges Subtotal	728,697	768,520	750,240	773,445
Capital Outlay:				
8002 Building Improvements	-	42,200	42,200	-
8032 Land Improvements	13,305	3,950	3,550	48,180
Capital Outlay Subtotal	13,305	46,150	45,750	48,180
Division Total	**$ 2,130,250**	**$ 2,248,154**	**$ 2,216,500**	**$ 2,241,906**

Parks & Recreation Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Recreation Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 452,881	$ 523,676	$ 474,577	$ 492,648	-5.93%
Supplies	32,627	39,033	41,372	33,078	-15.26%
Services & Charges	168,168	179,699	180,832	190,631	6.08%
Division Total	$ 653,676	$ 742,408	$ 696,781	$ 717,537	-3.35%

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 2012-13	Approved 2013-14	Approved 2014-15
Recreation Superintendent	1	1	1
Recreation Programs Coordinator	1	1	1
Recreation Center Specialist	3	3	3
Fitness Center Specialist (PT)	2	2	2
Recreation Assistants (Summer)	15	15	15
Total	22	22	22

City of La Porte, Texas
Recreation **001-8081-551**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 247,200	$ 295,608	$ 255,563	$ 256,243
1011	Seasonal Earnings	52,893	66,924	66,924	83,559
1020	Overtime	17,003	13,500	13,500	13,500
1035	Longevity	3,248	3,420	3,192	2,772
1060	FICA	18,665	23,116	19,894	20,365
1065	Retirement	40,371	47,604	42,475	42,428
1067	Pars Retirement	1,133	1,100	647	1,377
1080	Insurance - Medical	72,242	72,242	72,242	72,242
1081	Insurance - Life	126	162	140	162
Personal Services Subtotal		452,881	523,676	474,577	492,648
Supplies:					
2002	Postage	4	-	-	-
2003	Protective Clothing	592	525	525	525
2004	Gas and Oil	2,774	2,723	2,394	2,442
2006	Cleaning	692	600	585	600
2009	Medical	238	100	250	250
2015	Other Supplies	7,695	9,800	12,500	3,000
2031	Athletic Supplies	2,438	2,500	2,470	4,500
2032	Aquatic Supplies	4,264	7,000	8,000	6,000
2090	Machinery/Tools/Equipment	13,930	15,285	14,648	15,761
2091	Office Furniture/Equipment	-	500	-	-
Supplies Subtotal		32,627	39,033	41,372	33,078
Services & Charges:					
3001	Memberships & Subscriptions	450	385	290	667
3020	Training/Seminars	5,734	6,585	5,638	4,862
4010	Recreation/Education Equip	3,405	3,500	3,460	1,700
4011	Building	-	-	-	2,500
4020	Motor Pool Lease Fees	2,280	2,808	2,808	2,694
4030	VM: Fleet Maintenance	2,886	6,471	6,471	5,587
4060	Technology Lease Fees	1,810	1,050	1,050	3,182
5005	Personnel Services	1,964	-	-	-
5007	Other Professional Services	143,920	150,000	154,770	152,339
6002	Printing/Reproduction	-	100	50	-
6041	Special Events	5,719	8,800	6,295	7,800
6042	Recreation Programs	-	-	-	9,300
Services & Charges Subtotal		168,168	179,699	180,832	190,631
Capital Outlay:					
8011	Office Equip / Furniture	-	-	-	1,180
Capital Outlay Subtotal		-	-	-	1,180
Division Total		**$ 653,676**	**$ 742,408**	**$ 696,781**	**$ 717,537**

Parks & Recreation Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Special Services Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 354,554	$ 397,095	$ 389,742	$ 371,675	-6.40%
Supplies	24,170	23,895	21,727	22,406	-6.23%
Services & Charges	49,553	48,853	47,717	50,367	3.10%
Division Total	$ 428,277	$ 469,843	$ 459,186	$ 444,448	-5.40%

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 2012-13	Approved 2013-14	Approved 2014-15
Special Services Superintendent	1	1	1
Sr. Services Coordinator	1	1	1
Recreation Therapist	1	1	1
Assistant Recreation Therapist	1	1	1
Therapeutic Recreation Specialist	1	1	1
Therapeutic Recreation Assistant	1	1	1
Sr. Services Assistant I (PT)	1	1	1
Therapeutic Rec Specialist (PT)	1	1	1
Home Delivery Meals Driver (PT)	1	1	1
Total	9	9	9

City of La Porte, Texas
Special Services **001-8082-551**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 230,193	$ 265,927	$ 260,354	$ 246,192
1011	Seasonal Earnings	2,356	-	-	-
1020	Overtime	992	1,577	1,100	1,350
1030	Certification	301	900	622	900
1035	Longevity	1,948	2,236	2,236	2,524
1046	Physical Fitness Allowance	500	-	-	-
1050	WC Loss Time	358	-	-	-
1060	FICA	16,578	19,523	19,249	18,216
1065	Retirement	38,591	44,124	43,374	39,771
1067	Pars - Retirement	79	150	149	64
1080	Insurance - Medical	62,532	62,532	62,532	62,532
1081	Insurance - Life	126	126	126	126
Personal Services Subtotal		354,554	397,095	389,742	371,675
Supplies:					
2001	Office	50	-	-	-
2003	Protective Clothing	154	200	154	200
2004	Gas and Oil	6,995	7,545	7,383	7,556
2009	Medical	323	150	140	150
2015	Other Supplies	7,099	8,000	7,000	6,500
2036	Special Olympics	9,549	8,000	7,050	8,000
Supplies Subtotal		24,170	23,895	21,727	22,406
Services & Charges:					
3001	Memberships & Subscriptions	263	380	309	350
3020	Training/Seminars	1,003	750	390	898
4010	Recreation/Education Equip	125	200	125	200
4020	Motor Pool Lease Fees	16,776	15,384	15,384	14,094
4030	VM: Fleet Maintenance	20,233	21,443	21,443	21,328
4060	Technology Lease Fees	2,770	875	875	3,275
5007	Other Professional Services	1,200	2,400	1,900	1,200
6001	Uniforms	912	950	920	1,058
6002	Printing/Reproduction	50	100	-	-
6010	Janitorial Services	6,221	6,371	6,371	7,964
Services & Charges Subtotal		49,553	48,853	47,717	50,367
Division Total		**$ 428,277**	**$ 469,843**	**$ 459,186**	**$ 444,448**

Parks & Recreation Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Parks Administration Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 536,665	$ 551,302	$ 549,201	$ 503,859	-8.61%
Supplies	6,636	5,850	7,577	7,100	21.37%
Services & Charges	17,276	21,015	19,649	26,058	24.00%
Division Total	$ 560,577	$ 578,167	$ 576,427	$ 537,017	-7.12%

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 2012-13	Approved 2013-14	Approved 2014-15
Director of Parks & Recreation	1	1	1
Operations Manager	1	1	1
Office Coordinator	1	1	1
Customer Service Assistant	3	3	3
Secretary	1	1	1
Groundskeeper (P/T)	1	1	1
Rec Center Rental Caretaker (P/T)	1	1	1
Total	9	9	9

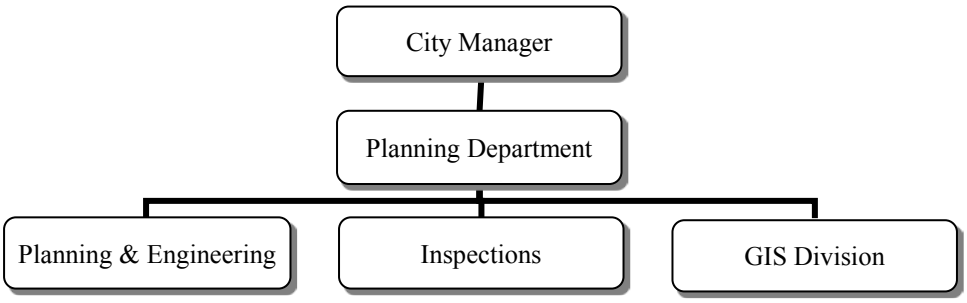
City of La Porte, Texas
Parks Administration **001-8089-550**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	368,877	382,031	379,564	338,696
1020	Overtime	4,473	2,800	2,775	2,800
1030	Certification	12	-	-	-
1035	Longevity	4,204	3,996	4,000	3,244
1042	Car Allowance	5,121	5,100	5,100	5,100
1060	FICA	26,764	27,734	27,761	27,469
1065	Retirement	63,403	66,153	66,547	63,212
1067	Pars - Retirement	215	150	101	-
1080	Insurance - Medical	62,532	62,532	62,532	62,532
1081	Insurance - Life	324	306	321	306
1090	Other Benefits	740	500	500	500
Personal Services Subtotal		536,665	551,302	549,201	503,859
Supplies:					
2001	Office Supplies	2,303	2,500	2,370	2,250
2002	Postage	87	250	100	150
2003	Protective Clothing	534	600	476	600
2015	Other Supplies	2,471	1,600	1,911	2,000
2018	Computer Supplies	287	400	1,585	1,200
2093	Computer Equipment	954	500	1,135	900
Supplies Subtotal		6,636	5,850	7,577	7,100
Services & Charges:					
3001	Memberships & Subscriptions	155	170	85	699
3020	Training/Seminars	890	1,000	85	1,000
4055	Computer - Software	11,479	16,000	15,824	15,824
4060	Technology Lease Fees	2,547	875	875	3,165
5007	Other Professional Services	480	520	480	2,920
6002	Printing/Reproduction	150	200	50	200
6041	Special Events	1,575	2,000	2,000	2,000
7005	Misc Utilities	-	250	250	250
Services & Charges Subtotal		17,276	21,015	19,649	26,058
Division Total		**$ 560,577**	**$ 578,167**	**$ 576,427**	**$ 537,017**

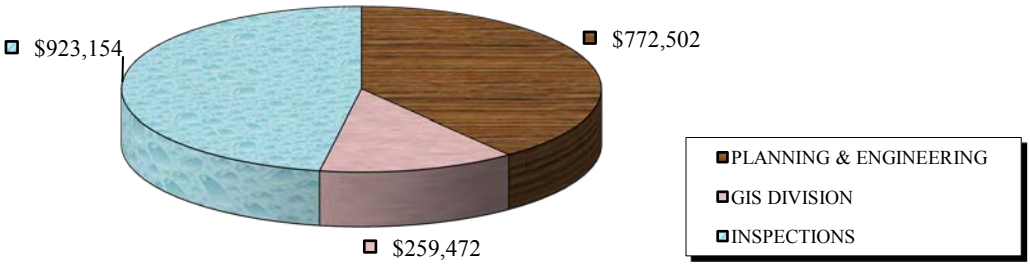
Planning Department
FY 14-15

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.

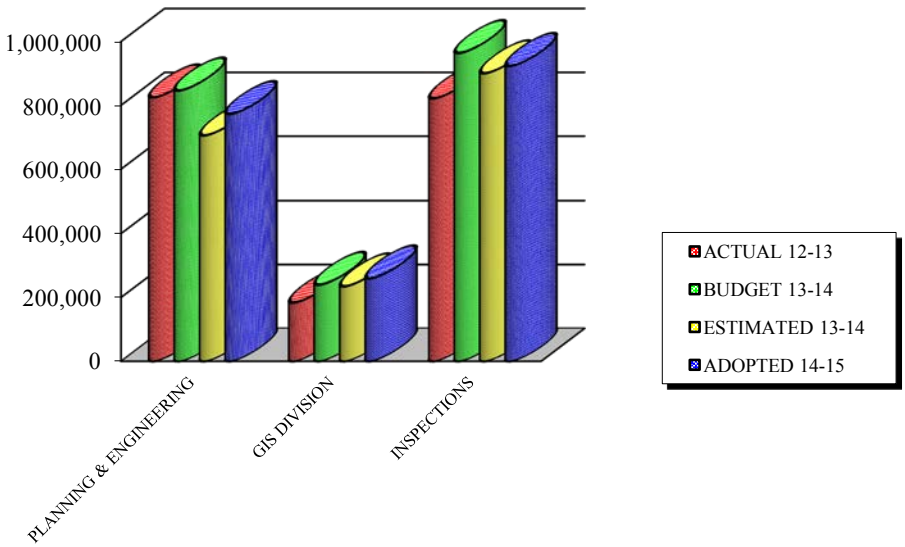
Organizational Chart:



Share of General Fund Budget: 5%



Four Year Comparison by Division:



Planning Department
Fiscal Year 2014-15

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 and Zoning Commission and the Zoning Board of Adjustment, performing all planning functions as they relate to the Comprehensive Plan 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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Planning & Engineering	$ 824,509	$ 846,155	$ 705,547	$ 772,502	-8.70%
GIS Division	183,594	239,359	234,618	259,472	8.40%
Inspection Services	821,574	963,657	900,138	923,154	-4.20%
Department Total	$ 1,829,677	$ 2,049,171	$ 1,840,303	$ 1,955,128	-4.59%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 1,601,295	$ 1,712,263	$ 1,533,381	$ 1,649,048	-3.69%
Supplies	30,573	49,216	34,082	36,803	-25.22%
Services & Charges	179,135	287,692	272,840	269,277	-6.40%
Capital Outlay	18,674	-	-	-	0.00%
Department Total	$ 1,829,677	$ 2,049,171	$ 1,840,303	$ 1,955,128	-4.59%

Planning Department
FY 14-15

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 citizens
- Promote, encourage and advocate Economic, Housing and Infrastructure Development
- Enforce the new floodplain delineations to ensure safe growth with proper drainage designs
- Improve the quality of neighborhoods and other areas in decline by attracting private investment activity

Objectives:

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

Performance Indicators:

	Actual 2012-13	Estimated 2013-14	Proposed 2014-15
Number of Rezoning applications processed	4	2	2
Number of special conditional use permits processed	2	1	2
Number of Plat applications processed	8	7	9
Number of Zoning Ordinance amendments	6	2	3
Number of drainage projects undertaken	6	9	7
Number of capital improvement projects undertaken	8	9	4
Number of community plans adopted/updated	1	0	1
Number of fill dirt applications processed	22	4	20
Number of pipeline applications processed	1	3	3
Number of predevelopment/applicant consultations conducted	18	100	120
Number of site plans reviewed	29	30	30
Number of Zoning Board of Adjustment cases processed	10	4	50
Number of industrial district utility service application processed	5	4	6
Number of street & alley closing applications processed	6	12	10
Number of storm water quality permits issued	4	5	6
*Percent of site plans reviews completed within 10 day policy deadline	-	-	-

*Beginning 10/01/14 we will begin reporting review times collected for site plans as result of policies recently implemented from the Audit.

Planning Department
Fiscal Year 2014-15

Planning & Engineering Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 738,573	$ 763,880	$ 636,716	$ 725,420	-5.03%
Supplies	9,064	12,343	9,165	10,782	-12.65%
Services & Charges	58,198	69,932	59,666	36,300	-48.09%
Capital Outlay	18,674	-	-	-	-
Division Total	$ 824,509	$ 846,155	$ 705,547	$ 772,502	-8.70%

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 2012-13	Approved 2013-14	Approved 2014-15
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Senior Project Engineer	1	1	1
Engineering Technician	1	1	1
Office Coordinator	1	1	1
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
Total	8	8	8

City of La Porte, Texas
Planning & Engineering **001-9090-519**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 514,411	$ 532,531	$ 432,471	$ 506,648
1020	Overtime	-	300	300	500
1035	Longevity	5,400	3,844	3,320	2,744
1042	Car Allowance	5,121	5,100	5,100	5,100
1060	FICA	39,089	41,974	34,026	38,756
1065	Retirement	90,924	96,145	77,808	87,936
1080	Insurance - Medical	83,376	83,376	83,376	83,376
1081	Insurance - Life	252	360	315	360
1090	Other Benefits	-	250	-	-
	Personal Services Subtotal	738,573	763,880	636,716	725,420
Supplies:					
2001	Office Supplies	2,455	2,750	1,960	2,750
2002	Postage	863	1,100	304	1,000
2003	Protective Clothing	-	250	200	250
2004	Gas and Oil	3,871	3,763	3,425	3,482
2005	Minor Tools	-	100	100	100
2008	Educational	94	100	100	100
2015	Other Supplies	1,385	2,480	1,489	2,200
2090	Machinery/Tools/Equipment	270	300	200	300
2093	Computer Equipment	126	1,500	1,387	600
	Supplies Subtotal	9,064	12,343	9,165	10,782
Services & Charges:					
3001	Memberships & Subscriptions	2,260	3,390	2,925	2,960
3020	Training/Seminars	2,905	7,568	4,360	2,685
3021	Special Commissions	5,305	5,477	5,477	3,420
3024	Tuition Reimbursement	-	1,500	1,500	1,500
4002	Machinery/Tools/Equipment	-	750	750	750
4020	Motor Pool Lease Fees	1,128	2,208	2,208	3,797
4030	VM: Fleet Maintenance	3,764	6,935	6,935	7,658
4055	Computer Software	5,377	4,354	4,200	2,000
4060	Technology Lease Fees	3,982	1,750	1,750	5,780
5007	Other Professional Services	32,564	34,250	28,050	4,000
6001	Uniforms	277	325	110	325
6002	Printing/Reproduction	636	1,000	1,000	1,000
6005	Advertising	-	425	401	425
	Services & Charges Subtotal	58,198	69,932	59,666	36,300
Capital Outlay:					
8011	Office Equip / Furniture	18,674	-	-	-
	Capital Outlay Subtotal	18,674	-	-	-
Division Total		**$ 824,509**	**$ 846,155**	**$ 705,547**	**$ 772,502**

Planning Department
FY 14-15

GIS Division

Goals:

- Increase utilization of GIS tools to aid the daily operation of city staff
- Expand mapping of city infrastructure and 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 2012-13	Estimated 2013-14	Proposed 2014-15
Number of staff members trained to utilize GIS desktop tools	6	3	3
Number of GIS layers updated	5	13	15
Number of GIS exhibits created	125	125	100

Planning Department
Fiscal Year 2014-15

GIS Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 158,597	$ 162,851	$ 162,609	$ 166,352	2.15%
Supplies	1,071	1,880	1,729	1,890	0.53%
Services & Charges	23,926	74,628	70,280	91,230	22.25%
Division Total	$ 183,594	$ 239,359	$ 234,618	$ 259,472	8.40%

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 2012-13	Approved 2013-14	Approved 2014-15
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

City of La Porte, Texas
GIS Division **001-9091-519**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 108,690	$ 111,376	$ 111,023	$ 114,254
1020	Overtime	-	1,000	1,000	1,000
1035	Longevity	1,720	1,768	1,768	1,816
1060	FICA	8,169	8,451	8,419	8,617
1065	Retirement	19,120	19,358	19,501	19,767
1080	Insurance - Medical	20,844	20,844	20,844	20,844
1081	Insurance - Life	54	54	54	54
Personal Services Subtotal		158,597	162,851	162,609	166,352
Supplies:					
2001	Office Supplies	618	450	450	450
2015	Other Supplies	116	180	180	180
2018	Computer Supplies	337	950	949	960
2093	Computer Equipment	-	300	150	300
Supplies Subtotal		1,071	1,880	1,729	1,890
Services & Charges:					
3001	Memberships & Subscriptions	1,000	3,500	3,500	3,500
3020	Training/Seminars	-	5,848	1,500	64
4055	Computer Software	8,855	8,855	8,855	10,020
4060	Technology Lease Fees	1,016	525	525	1,646
5007	Other Professional Services	13,055	55,900	55,900	76,000
Services & Charges Subtotal		23,926	74,628	70,280	91,230
Division Total		**$ 183,594**	**$ 239,359**	**$ 234,618**	**$ 259,472**

Planning Department
FY 14-15

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 citizens

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

Performance Indicators:

	Actual 2012-13	Estimated 2013-14	Proposed 2014-15
Number of Construction Inspection Performed	3,739	3,870	4,000
Number of Plan Reviews Performed	926	1,540	1,100
Number of Code Enforcement Cases Processed[1]	1,113	1,200	1,300
Number of Substandard Structures Demolished (includes owner initiated)	34	20	40
*Percent of residential permit reviews completed within 5 working day policy deadline	-	-	-
*Percent of commercial permit reviews completed within 5 working day policy deadline	-	-	-

*Beginning 10/01/14 we will begin reporting review times collected for site plans as result of policies recently implemented from the Audit.

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

Planning Department
Fiscal Year 2014-15

Inspection Services Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 704,125	$ 785,532	$ 734,056	$ 757,276	-3.60%
Supplies	20,438	34,993	23,188	24,131	-31.04%
Services & Charges	97,011	143,132	142,894	141,747	-0.97%
Division Total	$ 821,574	$ 963,657	$ 900,138	$ 923,154	-4.20%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **001-9092-524**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 456,654	$ 526,810	$ 485,972	$ 505,816
1020	Overtime	-	1,000	691	1,000
1030	Certification	10,665	6,900	6,874	6,900
1035	Longevity	3,816	2,456	2,680	2,176
1060	FICA	34,987	41,080	37,537	38,351
1065	Retirement	81,612	92,106	85,357	88,103
1080	Insurance - Medical	114,642	114,642	114,642	114,642
1081	Insurance - Life	324	288	303	288
1090	Other Benefits	1,425	250	-	-
Personal Services Subtotal		704,125	785,532	734,056	757,276
Supplies:					
2001	Office Supplies	4,418	3,500	3,500	3,500
2002	Postage	5,626	7,000	6,000	6,000
2003	Protective Clothing	425	100	100	100
2004	Gas and Oil	8,593	9,075	7,898	8,078
2005	Minor Tools	59	200	200	200
2008	Educational	241	2,818	1,147	4,253
2015	Other Supplies	447	750	1,000	750
2018	Computer Supplies	160	650	650	650
2090	Machinery/Tools/Equipment	440	-	-	-
2093	Computer Equipment	29	10,900	2,693	600
Supplies Subtotal		20,438	34,993	23,188	24,131
Services & Charges:					
3001	Memberships & Subscriptions	1,140	1,203	1,203	1,300
3020	Training/Seminars	2,085	4,188	4,000	3,910
3024	Tuition Reimbursement	826	1,500	1,500	1,500
4020	Motor Pool Lease Fees	3,132	3,948	3,948	6,670
4030	VM: Fleet Maintenance	6,593	6,593	6,593	8,253
4055	Computer Software	-	600	600	-
4060	Technology Lease Fees	4,733	2,100	2,100	6,914
5007	Other Professional Services	35,441	60,000	60,000	50,000
6001	Uniforms	1,374	1,500	1,500	1,700
6002	Printing/Reproduction	1,642	1,500	1,450	1,500
6021	Dangerous Buildings	40,045	60,000	60,000	60,000
Services & Charges Subtotal		97,011	143,132	142,894	141,747
Division Total		**$ 821,574**	**$ 963,657**	**$ 900,138**	**$ 923,154**

CITY OF LA PORTE

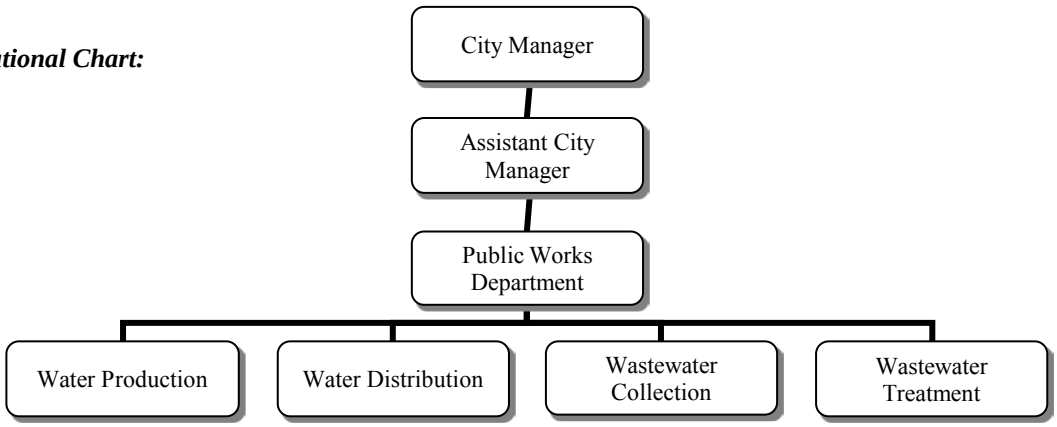
TEXAS

Utility Fund
FY 14-15

Public Works Department

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

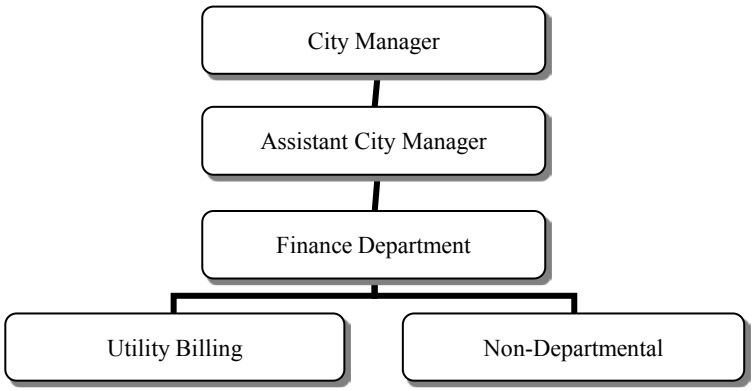
Organizational Chart:



Finance Department

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

Organizational Chart:



City of La Porte
Utility Fund (002) Summary

Working Capital 9/30/13		$ 1,258,263
Plus Estimated 13-14 Revenues		7,957,069
Less Estimated 13-14 Expenses		7,901,605
Equals Estimated Working Capital 9/30/14		1,313,727
Plus 14-15 Revenues:		
Charges for Services	717,300	
Water Revenue	3,950,300	
Sewer Revenue	3,409,900	
Interest	1,500	
Total Revenues		8,079,000
Equals Total Resources		9,392,727
Less 14-15 Expenses:		
Water Production	607,013	
Water Distribution	962,309	
Wastewater Collection	1,024,910	
Wastewater Treatment	1,288,471	
Utility Billing	780,902	
Non Departmental	3,392,686	
Total Expenses		8,056,291
Equals Estimated Working Capital 9/30/15		$ 1,336,436

	Estimated 2013-14	Projected 2014-15
Revenues	$ 7,957,069	$ 8,079,000
Expenses	7,901,605	8,056,291
Revenues over Expenses	$ 55,464	$ 22,709

Targeted working capital - 90 to 120 days
Estimated working capital - 61days
Goal: $1,986,483
1 Day = $22,072

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
408.01-05	Use of City Equip, Mat, Lab	$ 150	$ -	$ -	$ -
408.01-16	Service Fees	6,175	6,500	6,500	6,500
Charges for Services Subtotal		6,325	6,500	6,500	6,500
Water Revenue:					
408.05-01	Penalties	244,464	265,000	265,000	265,000
408.05-02	Sales	3,808,444	3,995,000	3,854,036	3,950,300
408.05-03	Taps	51,272	35,000	45,000	45,000
408.05-04	Reconnect Fees	45,893	50,000	50,000	50,000
408.05-05	Meters	10,501	16,000	12,500	12,500
408.05-06	Temporary Connects	775	1,000	1,000	1,000
408.05-07	New Service/Transfer Fee	12,890	12,500	12,800	12,800
408.05-09	Sales Outside City	241,377	200,000	230,000	230,000
408.05-11	Sales Outside City Admin Fee	16,900	-	10,000	-
Water Revenue Subtotal		4,432,516	4,574,500	4,480,336	4,566,600
Wastewater Revenue:					
408.06-01	Sales	3,268,286	3,395,750	3,326,732	3,409,900
408.06-02	Taps	5,245	5,000	5,000	5,000
408.06-03	Inspection Fees	500	500	500	500
408.06-04	Industrial Waste Surcharge	87,855	65,000	88,000	88,000
408.06-05	Industrial Waste Permit	2,000	1,000	1,000	1,000
Wastewater Revenue Subtotal		3,363,886	3,467,250	3,421,232	3,504,400
Miscellaneous:					
410.01-00	Miscellaneous Revenue	30,053	-	-	-
Miscellaneous Subtotal		30,053	-	-	-
Operating Transfers:					
480.01-01	Admin Trans from Fund 001	-	-	47,501	-
480.01-07	Admin Trans from Fund 007	262,500	-	-	-
Operating Transfers Subtotal		262,500	-	47,501	-
Interest:					
483.01-00	Interest Income	2,282	2,500	1,500	1,500
Interest Subtotal		2,282	2,500	1,500	1,500
Total Utility Fund Revenue		$ 8,097,562	$ 8,050,750	$ 7,957,069	$ 8,079,000

Utility Fund Revenue Allocation
Fiscal Year 2014-15 Budget

	Total	Allocated to Water	Allocated to Sewer
Revenue Type			
Charges for Services	$ 6,500	$ 3,250	$ 3,250
Water Revenue	4,566,600	4,566,600	-
Wastewater Revenue	3,504,400	-	3,504,400
Interest	1,500	750	750
Total	$ 8,079,000	$ 4,570,600	$ 3,508,400
Percentage	100%	56.6%	43.4%

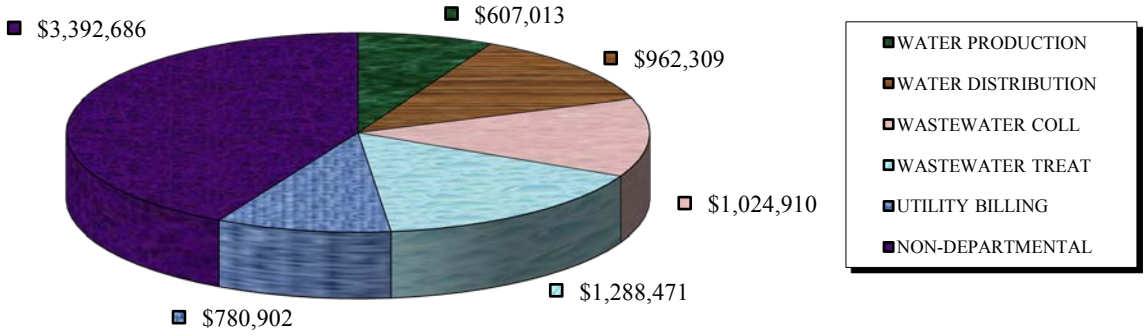
Utility Fund Expense Allocation
Fiscal Year 2014-15 Budget

	Total	Allocated to Water	Allocated to Sewer
Expense Type			
Water Production	$ 607,013	$ 607,013	$ -
Water Distribution	962,309	962,309	-
Wastewater Collection	1,024,910	-	1,024,910
Wastewater Treatment	1,288,471	-	1,288,471
Utility Billing*	780,902	390,451	390,451
Non Departmental**	3,392,686	2,268,163	1,124,522
Total	$ 8,056,291	$ 4,227,936	$ 3,828,354
Percentage	100%	52.48%	47.52%
**Non Departmental Broken Down as Follows:			
Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	431,477	$ 215,739	$ 215,739
LPAWA Water (100% to water)	1,739,840	1,739,840	-
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	108,500	108,500	-
AMR (54.56% to Water, 45.44% to Sewer)	277,226	151,255	125,971
2005 Certificates of Obligation	54,854	27,427	27,427
2006 Certificates of Obligation	56,287	9,850	46,437
2007 Certificates of Obligation (all to sewer)	373,395	-	373,395
2010 General Obligation Refunding	67,244	33,622	33,622
2014 General Obligation Refunding	263,863	131,932	131,932
Debt Service Differential*	(300,000)	(150,000)	(150,000)
Total	$ 3,392,686	$ 2,268,163	$ 1,124,522

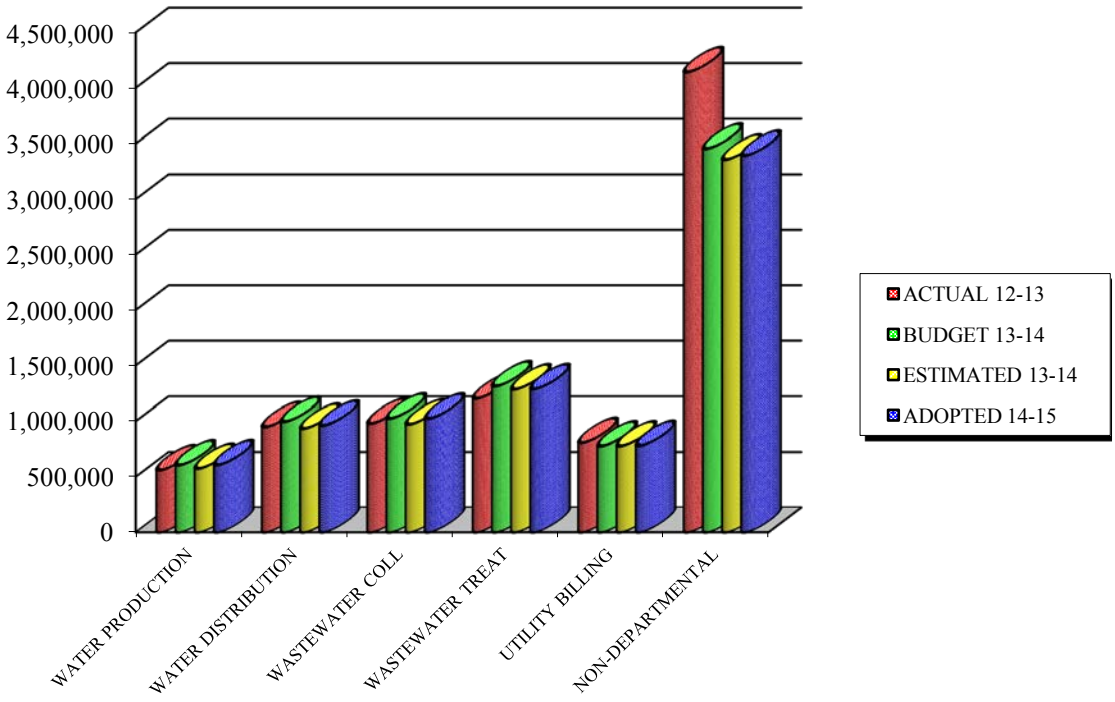
*=50% charged to each service

Utility Fund
FY 14-15

Share of Utility Fund Budget:



Four Year Comparison by Division:



Utility Fund
Fiscal Year 2014-15

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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Water Production	$ 560,722	$ 605,674	$ 574,321	$ 607,013	0.22%
Water Distribution	949,437	996,744	934,274	962,309	-3.45%
Wastewater Collection	979,853	1,025,749	972,634	1,024,910	-0.08%
Wastewater Treatment	1,204,028	1,314,283	1,286,665	1,288,471	-1.96%
Utility Billing	807,234	776,727	776,799	780,902	0.54%
Non-Departmental	4,143,191	3,454,891	3,356,912	3,392,686	-1.80%
Department Total	$ 8,644,465	$ 8,174,068	$ 7,901,605	$ 8,056,291	-1.44%

Department Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 3,186,006	$ 3,263,549	$ 3,108,148	$ 3,230,254	-1.02%
Supplies	281,534	296,623	279,205	281,174	-5.21%
Services & Charges	5,107,989	4,483,896	4,381,045	4,460,813	-0.51%
Capital Outlay	68,936	130,000	133,207	84,050	-35.35%
Department Total	$ 8,644,465	$ 8,174,068	$ 7,901,605	$ 8,056,291	-1.44%

Utility Fund
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Water Production Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 322,534	$ 330,965	$ 313,193	$ 327,907	-0.92%
Supplies	19,879	19,061	19,215	20,760	8.91%
Services & Charges	218,309	248,648	237,913	254,346	2.29%
Capital Outlay	-	7,000	4,000	4,000	-42.86%
Division Total	$ 560,722	$ 605,674	$ 574,321	$ 607,013	0.22%

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 2012-13	Approved 2013-14	Approved 2014-15
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 **002-7084-533**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 184,777	$ 206,222	$ 188,198	$ 202,900
1020	Overtime	20,084	18,000	17,810	18,000
1030	Certification	2,479	3,600	3,600	4,500
1035	Longevity	2,478	2,072	2,502	2,685
1042	Car Allowance	640	638	638	638
1060	FICA	15,483	16,923	16,918	16,413
1065	Retirement	36,735	39,144	39,144	38,405
1080	Insurance - Medical	59,745	44,294	44,294	44,294
1081	Insurance - Life	113	72	89	72
Personal Services Subtotal		322,534	330,965	313,193	327,907
Supplies:					
2001	Office Supplies	-	100	70	100
2002	Postage	26	100	60	100
2003	Protective Clothing	64	100	60	100
2004	Gas and Oil	16,365	15,908	15,627	16,284
2005	Minor Tools	119	100	148	100
2007	Chemical	1,484	1,500	2,250	2,226
2015	Other Supplies	755	900	900	900
2050	Safety	-	153	100	100
2090	Machinery/Tools/Equipment	1,066	100	-	750
2093	Computer Equipment	-	100	-	100
Supplies Subtotal		19,879	19,061	19,215	20,760
Services & Charges:					
3001	Memberships & Subscriptions	150	150	75	150
3020	Training/Seminars	1,602	1,242	1,360	1,320
4002	Machinery/Tools/Equipment	19,741	21,200	18,000	18,000
4011	Building Maintenance	5	100	90	400
4012	Water Taps	7	-	-	-
4020	Motor Pool Lease Fees	6,984	7,356	7,356	8,802
4030	VM: Fleet Maintenance	16,526	15,204	15,204	15,429
5007	Other Professional Services	4,872	6,665	6,223	7,383
6001	Uniforms	1,372	1,200	995	1,200
6002	Printing/Reproduction	100	100	100	100
6013	TCEQ Requirements	39,646	55,431	50,356	61,562
7001	Electrical	127,304	140,000	138,154	140,000
Services & Charges Subtotal		218,309	248,648	237,913	254,346
Capital Outlay:					
8002	Building Improvements	-	7,000	4,000	4,000
Capital Outlay Subtotal		-	7,000	4,000	4,000
Division Total		**$ 560,722**	**$ 605,674**	**$ 574,321**	**$ 607,013**

Utility Fund
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Water Distribution Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 752,529	$ 800,677	$ 745,377	$ 757,148	-5.44%
Supplies	41,831	44,427	40,578	45,915	3.35%
Services & Charges	155,077	148,640	145,340	151,596	1.99%
Capital Outlay	-	3,000	2,979	7,650	155.00%
Division Total	$ 949,437	$ 996,744	$ 934,274	$ 962,309	-3.45%

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 2012-13	Approved 2013-14	Approved 2014-15
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	4.000	4.000	4.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	5.000	5.000	5.000
Total	11.750	11.750	11.750

City of La Porte, Texas
Water Distribution **002-7085-533**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 420,537	$ 489,313	$ 446,359	$ 458,776
1020	Overtime	47,936	40,000	39,719	40,000
1030	Certification	10,511	10,200	7,200	8,100
1035	Longevity	5,566	5,640	3,978	3,489
1042	Car Allowance	640	638	638	638
1060	FICA	35,568	39,736	37,359	37,082
1065	Retirement	84,960	92,457	87,425	86,370
1080	Insurance - Medical	165,175	122,459	122,459	122,459
1081	Insurance - Life	247	234	240	234
Personal Services Subtotal		752,529	800,677	745,377	757,148
Supplies:					
2001	Office Supplies	161	150	147	150
2003	Protective Clothing	498	250	450	400
2004	Gas and Oil	38,590	38,258	34,125	36,555
2005	Minor Tools	565	600	588	600
2015	Other Supplies	1,864	1,200	1,136	1,200
2050	Safety	-	169	169	160
2090	Machinery/Tools/Equipment	-	3,700	3,863	6,850
2093	Computer Equipment	153	100	100	-
Supplies Subtotal		41,831	44,427	40,578	45,915
Services & Charges:					
3001	Memberships & Subscriptions	225	375	375	375
3020	Training/Seminars	2,106	1,881	1,916	2,050
4002	Machinery/Tools/Equipment	2,352	3,000	2,810	3,600
4007	Fire Hydrants	12,396	10,000	8,852	10,000
4012	Water Line Maintenance	51,732	40,000	37,011	40,000
4015	Paving	3,757	5,000	6,240	6,000
4020	Motor Pool Lease Fees	40,068	26,388	26,388	33,500
4030	VM: Fleet Maintenance	37,805	58,438	58,438	51,392
4060	Technology Lease Fees	1,016	525	525	1,646
5007	Other Professional Services	466	333	333	333
6001	Uniforms	2,954	2,500	2,339	2,500
6002	Printing/Reproduction	200	200	113	200
Services & Charges Subtotal		155,077	148,640	145,340	151,596

Continued

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Capital Outlay:					
8021	Machinery/Tools/Equipment	-	-	-	4,650
8028	Fire Hydrants	-	3,000	2,979	3,000
Capital Outlay Subtotal		-	3,000	2,979	7,650
Division Total		**$ 949,437**	**$ 996,744**	**$ 934,274**	**$ 962,309**

Utility Fund
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Wastewater Collection Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 688,491	$ 715,338	$ 669,057	$ 721,940	0.92%
Supplies	43,934	48,881	41,620	41,339	-15.43%
Services & Charges	247,428	236,030	237,723	247,731	4.96%
Capital Outlay	-	25,500	24,234	13,900	-45.49%
Division Total	$ 979,853	$ 1,025,749	$ 972,634	$ 1,024,910	-0.08%

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 2012-13	Approved 2013-14	Approved 2014-15
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	10.750	10.750	10.750

City of La Porte, Texas
Wastewater Collection **002-7086-532**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services					
1010	Regular Earnings	$ 387,609	$ 436,631	$ 398,927	$ 442,011
1020	Overtime	39,492	35,000	35,000	35,000
1030	Certification	9,370	8,700	7,812	8,400
1035	Longevity	4,626	4,160	3,658	5,001
1042	Car Allowance	640	638	638	638
1060	FICA	32,291	35,625	33,221	35,742
1065	Retirement	77,164	82,331	77,542	82,895
1080	Insurance - Medical	151,118	112,037	112,037	112,037
1081	Insurance - Life	230	216	222	216
Personal Services Subtotal		688,491	715,338	669,057	721,940
Supplies:					
2001	Office Supplies	141	150	147	150
2002	Postage	45	-	-	-
2003	Protective Clothing	205	250	248	250
2004	Gas and Oil	34,638	38,862	32,760	32,719
2005	Minor Tools	522	500	467	700
2007	Chemicals	2,849	2,500	1,798	2,000
2015	Other Supplies	1,255	1,200	1,497	1,200
2050	Safety	-	169	169	150
2090	Machinery/Tools/Equipment	4,163	5,150	4,434	4,070
2093	Computer Equipment	116	100	100	100
Supplies Subtotal		43,934	48,881	41,620	41,339
Services & Charges:					
3001	Memberships & Subscriptions	112	150	150	150
3020	Training/Seminars	2,139	1,831	1,304	2,000
4002	Machinery/Tools/Equipment	2,983	3,000	7,481	5,000
4013	Sewer Line Maintenance	25,180	18,000	17,407	20,000
4017	Sewer Plant/Lift Stations	29,951	30,000	37,500	37,500
4020	Motor Pool Lease Fees	45,300	51,288	51,288	54,604
4030	VM: Fleet Maintenance	60,188	44,742	44,742	47,137
4060	Technology Lease Fees	1,016	525	525	1,646
5007	Other Professional Services	866	444	444	444
6001	Uniforms	2,984	2,500	1,840	2,500
6002	Printing/Reproduction	200	150	147	150
7001	Electrical	74,925	82,000	73,638	75,000
7002	Natural Gas	1,183	1,000	863	1,200
7004	Water	401	400	394	400
Services & Charges Subtotal		247,428	236,030	237,723	247,731

Continued

City of La Porte, Texas
Wastewater Collection, Continued **002-7086-532**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Capital Outlay:					
8002	Building Improvements	-	7,000	6,850	6,500
8013	Sewer Taps	-	2,000	1,964	2,000
8021	Machinery/Tools & Equipment	-	16,500	15,420	5,400
Capital Outlay Subtotal		-	25,500	24,234	13,900
Division Total		**$ 979,853**	**$ 1,025,749**	**$ 972,634**	**$ 1,024,910**

Utility Fund
FY 14-15

Wastewater Treatment Division

Goals:

- New 5-YR Permit for WWTP due from TCEQ 1st Qtr. FY 15. 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 2012-13	Estimated 2013-14	Proposed 2014-15
Gallons Treated	1,273.64	1,200.43	1,200.00
(Amounts expressed in millions)			

Utility Fund
Fiscal Year 2014-15

Wastewater Treatment Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 676,631	$ 649,659	$ 628,571	$ 656,982	1.13%
Supplies	76,688	90,867	82,523	84,040	-7.51%
Services & Charges	450,709	518,757	520,577	547,449	5.53%
Capital Outlay	-	55,000	54,994	-	-100.00%
Division Total	$ 1,204,028	$ 1,314,283	$ 1,286,665	$ 1,288,471	-1.96%

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 2012-13	Approved 2013-14	Approved 2014-15
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	9.250	9.250	9.250

City of La Porte, Texas
Wastewater Treatment **002-7087-532**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 404,144	$ 418,927	$ 400,013	$ 423,155
1020	Overtime	12,432	12,000	10,331	12,000
1030	Certification	11,345	10,800	10,013	10,800
1035	Longevity	3,854	3,188	4,286	4,765
1042	Car Allowance	640	638	638	638
1060	FICA	31,370	32,428	31,943	32,863
1065	Retirement	75,425	75,148	74,785	76,231
1080	Insurance - Medical	130,032	96,404	96,404	96,404
1081	Insurance - Life	203	126	158	126
Personal Services Subtotal		676,631	649,659	628,571	656,982
Supplies:					
2001	Office Supplies	698	650	581	650
2002	Postage	481	400	482	450
2003	Protective Clothing	165	165	147	165
2004	Gas and Oil	17,138	11,866	12,856	13,500
2005	Minor Tools	444	400	399	450
2006	Cleaning	278	300	181	275
2007	Chemical	48,479	65,556	56,757	57,000
2015	Other Supplies	5,739	6,000	5,708	6,000
2050	Safety	197	330	292	200
2090	Machinery/Tools/Equipment	3,000	5,000	4,990	5,150
2093	Computer Equipment	69	200	130	200
Supplies Subtotal		76,688	90,867	82,523	84,040
Services & Charges:					
3001	Memberships & Subscriptions	308	425	301	425
3020	Training/Seminars	2,571	2,970	2,953	3,500
4002	Machinery/Tools/Equipment	52,362	52,400	64,764	52,400
4006	Heating and A/C Equipment	658	175	300	300
4011	Building Maintenance	1,436	2,100	2,082	8,700
4020	Motor Pool Lease Fees	19,284	8,652	8,652	19,672
4030	VM: Fleet Maintenance	17,007	17,903	17,903	20,562
4060	Technology Lease Fees	1,239	525	525	1,756
5007	Other Professional Services	7,401	10,499	8,856	10,499
6001	Uniforms	1,929	2,000	1,300	2,000
6002	Printing/Reproduction	272	250	235	250

Continued

City of La Porte, Texas
Wastewater Treatment, Continued **002-7087-532**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges (cont'd):					
6009	Landfill Charges	35,957	44,226	42,000	43,806
6013	TCEQ Requirements	55,991	59,632	57,706	63,579
7001	Electrical	252,327	315,000	311,000	315,000
7002	Natual Gas	-	-	-	3,000
7004	Water	1,967	2,000	2,000	2,000
Services & Charges Subtotal		450,709	518,757	520,577	547,449
Capital Outlay:					
8021	Machinery/Tools/Equipment	-	55,000	54,994	-
Capital Outlay Subtotal		-	55,000	54,994	-
Division Total		**$ 1,204,028**	**$ 1,314,283**	**$ 1,286,665**	**$ 1,288,471**

Utility Fund
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Utility Billing Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 592,373	$ 598,305	$ 597,999	$ 608,705	1.74%
Supplies	99,202	93,387	95,269	89,120	-4.57%
Services & Charges	85,404	79,535	78,031	83,077	4.45%
Capital Outlay	30,255	5,500	5,500	-	-100.00%
Division Total	$ 807,234	$ 776,727	$ 776,799	$ 780,902	0.54%

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 2012-13	Approved 2013-14	Approved 2014-15
Director of Finance	0.5	0.5	0.5
Treasurer	0.5	0.5	0.5
Revenue Collections Manager	-	0.5	0.5
Utility Billing Supervisor	1.0	-	-
Accountant	1.0	0.5	0.5
Utility Billing Assistant	2.0	2.0	2.0
Customer Service Clerk	1.0	2.0	2.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	2.0	2.0	2.0
Total	9.0	9.0	9.0

City of La Porte, Texas
Utility Billing **002-6147-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 352,865	$ 393,991	$ 392,549	$ 400,317
1020	Overtime	14,261	12,500	12,500	15,000
1030	Certification	302	900	900	900
1035	Longevity	3,346	3,816	3,816	4,048
1042	Car Allowance	2,029	2,550	2,550	2,550
1060	FICA	27,224	30,364	30,259	30,539
1065	Retirement	65,098	70,601	71,206	71,768
1080	Insurance - Medical	126,517	83,376	83,376	83,376
1081	Insurance - Life	288	207	233	207
Personal Services Subtotal		592,373	598,305	597,999	608,705
Supplies:					
2001	Office Supplies	1,798	1,400	1,800	1,800
2002	Postage	75,770	61,500	63,530	63,530
2003	Protective Clothing	831	-	-	-
2004	Gas and Oil	15,139	13,514	14,075	14,400
2005	Minor Tools	642	950	650	950
2008	Educational	-	500	-	-
2014	Freight	238	-	-	-
2015	Other Supplies	2,712	1,360	1,500	1,560
2018	Computer Supplies	450	2,000	1,800	2,000
2090	Machinery/Tools/Equipment	435	7,783	7,783	4,200
2091	Office Furniture/Equipment	285	1,200	1,031	-
2093	Computer Equipment	902	3,180	3,100	680
Supplies Subtotal		99,202	93,387	95,269	89,120
Services & Charges:					
3001	Memberships & Subscriptions	-	355	225	225
3020	Training/Seminars	2,190	4,400	4,400	3,630
4005	Meters	24,373	15,000	15,000	14,950
4020	Motor Pool Lease Fees	2,052	8,520	8,520	10,297
4030	VM: Fleet Maintenance	10,979	11,548	11,548	10,040
4050	Computer Hardware	-	1,000	-	-
4055	Computer Software	12,206	16,746	16,500	15,536
4060	Technology Lease Fees	8,265	5,566	5,566	10,599
5007	Other Professional Services	1,880	-	676	1,000
6001	Uniforms	(66)	800	596	800
6002	Printing/Reproduction	15,958	15,600	15,000	16,000
7001	Electrical	7,567	-	-	-
Services & Charges Subtotal		85,404	79,535	78,031	83,077
Capital Outlay:					
8002	Building Improvements	7,587	-	-	-
8021	Mach/Tools & Equipment	-	5,500	5,500	-
8023	Computer Equipment	22,668	-	-	-
Capital Outlay Subtotal		30,255	5,500	5,500	-
Division Total		**$ 807,234**	**$ 776,727**	**$ 776,799**	**$ 780,902**

Utility Fund
Fiscal Year 2014-15

Non Departmental Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 153,448	$ 168,605	$ 153,951	$ 157,572	-6.54%
Services & Charges	3,951,062	3,252,286	3,161,461	3,176,614	-2.33%
Capital Outlay	38,681	34,000	41,500	58,500	72.06%
Division Total	$ 4,143,191	$ 3,454,891	$ 3,356,912	$ 3,392,686	-1.80%

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 **002-6176-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1012	Sick Buy Back	$ 15,070	$ 15,070	$ 14,710	$ 14,399
1055	Termination Pay (S/V)	28,912	30,000	16,154	20,000
1060	FICA	3,366	2,691	2,574	2,632
1065	Retirement	7,698	6,202	5,871	5,899
1080	Medical Insurance	98,402	114,642	114,642	114,642
Personal Services Subtotal		153,448	168,605	153,951	157,572
Services & Charges:					
4001	Office Equipment	23,105	23,778	23,778	23,778
4005	Meters	5,285	15,000	30,000	50,000
4011	Building	480	2,080	2,000	480
5006	Fiscal Services	49,340	72,000	72,000	72,000
6006	Miscellaneous	8,177	7,800	7,470	7,800
6091	Bad Debt Expense	29,712	25,000	25,000	25,000
7001	Electrical	15,570	35,000	20,000	20,000
7004	Water	1,766,826	1,737,354	1,658,484	1,739,840
7006	Contract Sewer	15,936	20,000	20,000	20,000
9003	Admin Trans to Fund 003	846,087	-	-	-
9004	Admin Trans to Fund 004	605,789	661,974	661,974	515,643
9014	Admin Trans to Fund 014	47,711	47,711	47,711	47,711
9018	Admin Trans to Fund 018	250,000	300,000	300,000	300,000
9037	Transfer for Debt Service	287,044	287,044	287,044	277,226
9050	Contingency	-	6,000	6,000	40,000
9997	Req for Special Programs	-	11,545	-	37,136
Services & Charges		3,951,062	3,252,286	3,161,461	3,176,614
Capital Outlay:					
8012	Water Taps	5,014	10,000	7,500	7,500
8026	Meters and Boxes	33,667	24,000	34,000	51,000
Capital Outlay Subtotal		38,681	34,000	41,500	58,500
Division Total		**$ 4,143,191**	**$ 3,454,891**	**$ 3,356,912**	**$ 3,392,686**

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

Enterprise Funds
Fiscal Year 2014-15

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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Airport Operating	42,831	145,476	50,114	47,496	-67.35%
La Porte Area Water Authorit	1,102,265	1,138,431	1,080,171	1,129,481	-0.79%
Total	$ 1,145,096	$ 1,283,907	$ 1,130,285	$ 1,176,977	-8.33%

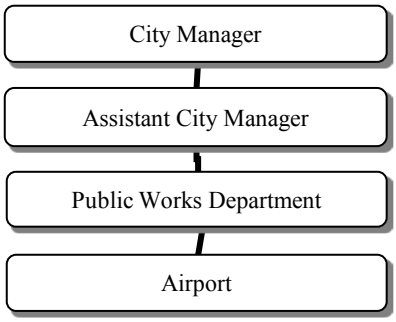
Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 21,251	$ 21,397	$ 22,132	$ 21,812	1.94%
Supplies	10,519	5,925	4,483	12,665	113.76%
Services & Charges	1,113,326	1,256,585	1,103,670	1,120,500	-10.83%
Total	$ 1,145,096	$ 1,283,907	$ 1,130,285	$ 1,176,977	-8.33%

Airport Fund
FY 14-15

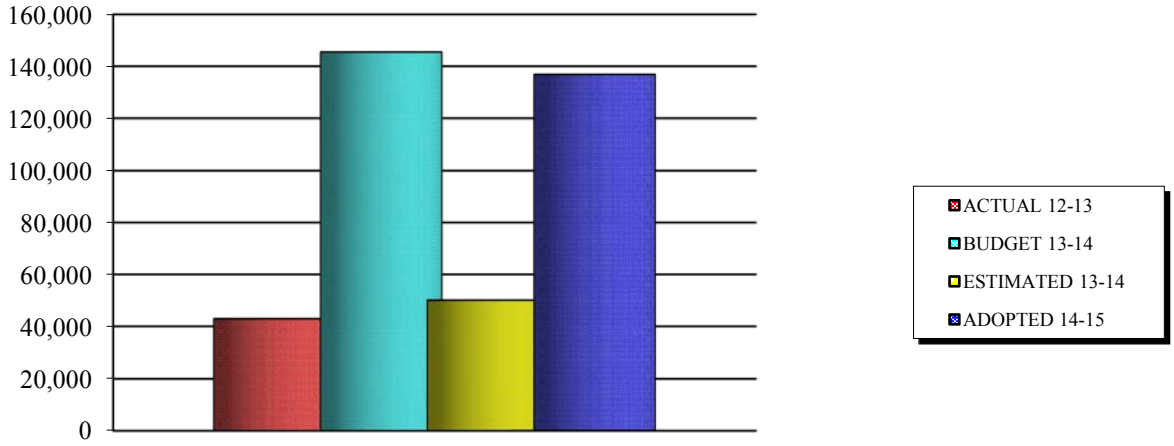
Mission Statement: To provide essential public service to the Citizens of La Porte in the most efficient, cost-effective manner possible by utilizing creative and innovative techniques of public works services and facilities.

Organizational Chart:



2014-15 Projected Revenues:

Four Year Comparison of Expenses:



City of La Porte
Airport Fund (010) Summary

Working Capital 9/30/13		$ 371,443
Plus Estimated 13-14 Revenues		56,798
Less Estimated 13-14 Expenses		50,114
Airport CIP		10,000
Equals Estimated Working Capital 9/30/14		368,127
Plus 14-15 Revenues:		
Charges for Services	59,000	
Interest Income	500	
Total Revenues		59,500
Equals Total Resources		427,627
Less 14-15 Expenses:		
Airport Operations	47,496	
Total Expenses		47,496
Equals Estimated Working Capital 9/30/15		$ 380,131

	Estimated 2013-14	Projected 2014-15
Revenues	$ 56,798	$ 59,500
Expenses & Commitments	60,114	47,496
Revenues over Expenses	$ (3,316)	$ 12,004

Targeted working capital - 60 to 90 days
Estimated working capital - 2,921 days
Goal: $11,711
1 Day = $130

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
408.01-31	Rental of Space	$ 56,246	$ 55,500	$ 55,913	$ 59,000
Charges for Services Subtotal		56,246	55,500	55,913	59,000
Interest:					
483.01-00	Interest Income	538	500	500	500
Interest Subtotal		538	500	500	500
Total Airport Fund Revenue		$ 56,784	$ 56,000	$ 56,413	$ 59,500

Airport Fund
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
Increase revenue by 20%	-	-	

Airport Fund
Fiscal Year 2014-15

Airport Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 21,251	$ 21,397	$ 22,132	$ 21,812	1.94%
Supplies	2,429	2,225	1,588	4,265	91.69%
Services & Charges	19,151	121,854	26,394	21,419	-82.42%
Division Total	$ 42,831	$ 145,476	$ 50,114	$ 47,496	-67.35%

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 2012-13	Approved 2013-14	Approved 2014-15
Equipment Operator II	0.50	0.50	0.50
Total	0.50	0.50	0.50

City of La Porte, Texas
Airport **010-7077-531**
Detail of Expenditures

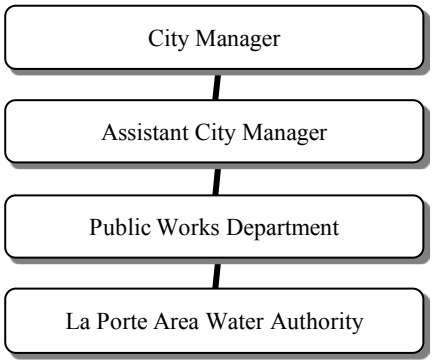
		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 15,550	$ 16,323	$ 16,260	$ 16,335
1020	Overtime	630	200	902	500
1030	Certification	452	450	209	450
1035	Longevity	418	442	442	466
1060	FICA	1,228	1,172	1,278	1,225
1065	Retirement	2,973	2,810	3,041	2,836
Personal Services Subtotal		21,251	21,397	22,132	21,812
Supplies:					
2004	Gas and Oil	2,429	2,000	1,363	1,540
2007	Chemicals	-	225	225	225
2090	Machinery/Tools/Equipment	-	-	-	2,500
Supplies Subtotal		2,429	2,225	1,588	4,265
Services & Charges:					
4002	Machinery/Tools/Equipment	3,991	5,600	5,176	3,000
4003	Radios and Base Stations	1,941	3,100	875	2,100
4020	Motor Pool Lease Fees	3,396	1,981	1,981	3,606
4030	VM: Fleet Maintenance	1,500	4,555	4,555	4,850
5003	Legal	566	-	73	-
5007	Other Professional Services	145	-	-	-
6002	Printing & Reproduction	-	200	-	-
6005	Advertising	-	200	145	145
6007	Insurance	9	-	9	-
6013	TCEQ Requirements	200	200	200	200
7001	Electrical	6,838	8,000	6,362	7,000
9014	Admin Trans to Fund 014	518	518	518	518
9997	Special Programs	47	97,500	6,500	-
Services & Charges Subtotal		19,151	121,854	26,394	21,419
Division Total		**$ 42,831**	**$ 145,476**	**$ 50,114**	**$ 47,496**

La Porte Area Water Authority Fund

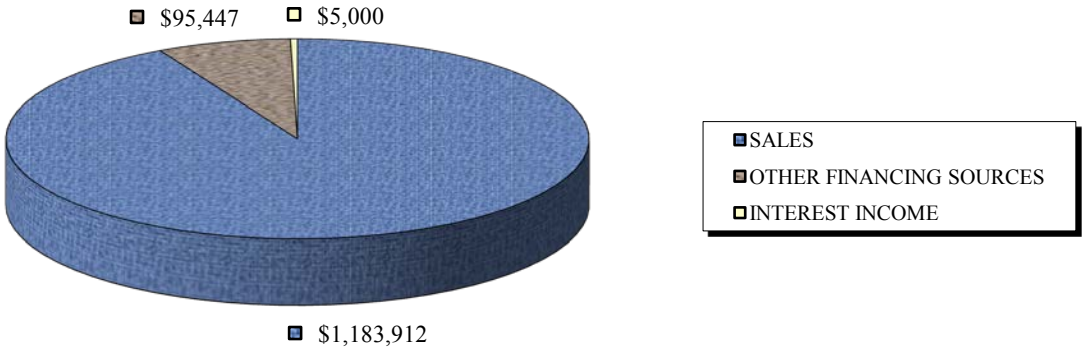
FY 14-15

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.

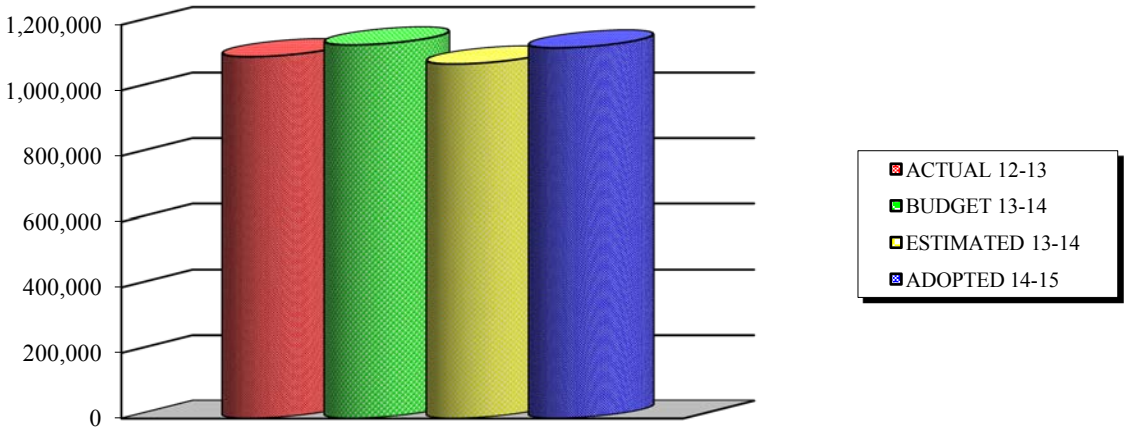
Organizational Chart:



2014-15 Projected Revenues:



Four Year Comparison of Expenses:



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

Working Capital 9/30/13		$ 2,394,445
Plus Estimated 13-14 Revenues		1,217,218
Less Estimated 13-14 Expenses and Commitments		1,080,171
Equals Estimated Working Capital 9/30/14		2,531,492
Plus 14-15 Revenues:		
Water Revenue	1,183,912	
Billing for Capital Reserve	95,447	
Interest	5,000	
Total Revenues		1,284,359
Equals Total Resources		3,815,851
Less 14-15 Expenses:		
Operations	1,129,481	
Total Expenses		1,129,481
Equals Estimated Working Capital 9/30/15		$ 2,686,370

	Estimated 2013-14	Projected 2014-15
Revenues	$ 1,217,218	$ 1,284,359
Expenses	1,080,171	1,129,481
Revenues over Expenses	$ 137,047	$ 154,878

Targeted working capital - 60 to 90 days
Estimated working capital - 868 days
Goal: $278,502
1 Day = $3,094

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Water Revenue:					
408.05-02	Sales	$ 1,213,334	$ 1,192,101	$ 1,001,434	$ 1,183,912
Water Revenue Subtotal		1,213,334	1,192,101	1,001,434	1,183,912
Miscellaneous:					
410.01-00	Miscellaneous Revenue	-	-	114,697	-
Miscellaneous Subtotal		-	-	114,697	-
Other Financing Sources					
482.01-00	Billing for Debt Service	-	-		
482.02-00	Billing for Capital Reserve	96,127	96,087	96,087	95,447
Other Financing Sources Subtotal		96,127	96,087	96,087	95,447
Interest:					
483.01-00	Interest Income - Operations	4,362	5,000	5,000	5,000
Interest Subtotal		4,362	5,000	5,000	5,000
Total Water Authority		$ 1,313,823	$ 1,293,188	$ 1,217,218	$ 1,284,359

La Porte Area Water Authority Fund
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

La Porte Area Water Authority Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Supplies	$ 8,090	$ 3,700	$ 2,895	$ 8,400	127.03%
Services & Charges	1,094,175	1,134,731	1,077,276	1,099,081	-3.14%
Division Total	$ 1,102,265	$ 1,138,431	$ 1,080,171	$ 1,129,481	-0.79%

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 **016-7075-533**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies:					
2001	Office Supplies	$ -	$ 100	$ 50	$ 100
2015	Other Supplies	-	100	50	100
2090	Machinery/ Tools & Equip	8,090	3,500	2,795	8,200
Supplies Subtotal		8,090	3,700	2,895	8,400
Services & Charges:					
4002	Machinery/Tools/Equipment	6,305	16,000	15,000	10,000
4012	Water Line Maintenance	1,017	6,000	5,000	5,000
4060	Technology Lease Fees	1,058	700	700	2,048
5001	Accounting	6,000	6,000	6,000	6,000
5007	Other Professional Services	13,810	1,700	1,700	1,900
7004	Water	999,647	1,032,687	982,232	990,821
9050	Contingency	-	5,000	-	15,000
9014	Admin Trans to Fund 014	1,305	1,305	1,305	1,305
9072	Operator's Agreement	65,033	65,339	65,339	67,007
Services & Charges Subtotal		1,094,175	1,134,731	1,077,276	1,099,081
Capital Outlay:					
8021	Machinery/ Tools & Equip	-	-	-	22,000
Capital Outlay Subtotal		-	-	-	22,000
Division Total		**$ 1,102,265**	**$ 1,138,431**	**$ 1,080,171**	**$ 1,129,481**

Internal Service Funds
Fiscal Year 2014-15

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, 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 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Motor Pool	$ 2,768,465	$ 3,683,040	$ 3,708,892	$ 3,130,099	-15.01%
Insurance	5,181,370	5,671,004	5,614,649	6,247,649	10.17%
Technology	-	230,000	230,000	220,000	
Total	$ 7,949,835	$ 9,584,044	$ 9,553,541	$ 9,597,748	0.14%

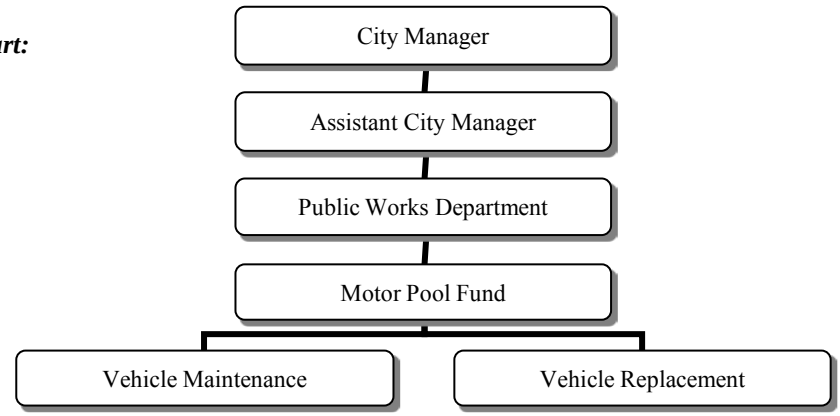
Summary by Expenditure Category:

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15	Percent Change
Personal Services	$ 855,522	$ 925,181	$ 846,330	$ 855,560	-7.53%
Supplies	271,976	279,156	278,656	277,837	-0.47%
Services & Charges	5,123,367	5,648,533	5,620,223	6,262,360	10.87%
Capital Outlay	1,698,970	2,731,174	2,808,332	2,201,991	-19.38%
Total	$ 7,949,835	$ 9,584,044	$ 9,553,541	$ 9,597,748	0.14%

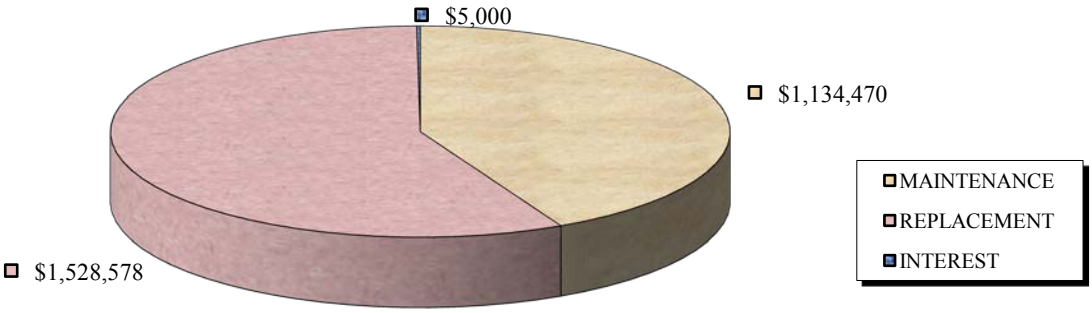
Motor Pool Fund
FY 14-15

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.

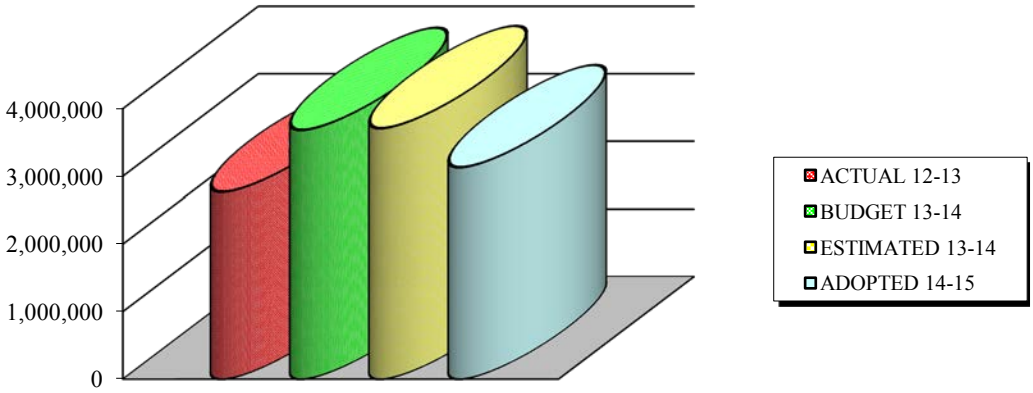
Organizational Chart:



2014-15 Projected Revenues:



Four Year Comparison of Expenses:



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
Working Capital 9/30/13	$ 3,005,230	$ (213,929)	$ 2,791,301
Plus Estimated 13-14 Revenues	1,389,630	1,170,896	2,560,526
Less Estimated 13-14 Expenses	2,578,332	1,130,560	3,708,892
Equals Estimated Working Capital 9/30/14	1,816,528	(173,593)	1,642,935
Plus 14-15 Revenues:			
Charges for Services	1,528,578	1,134,470	2,663,048
Interest	5,000	-	5,000
Total Revenues	1,533,578	1,134,470	2,668,048
Equals Total Resources	3,350,106	960,877	4,310,983
Less 14-15 Expenses:			
Purchase of Vehicles	1,981,991	-	1,981,991
Maintenance of Vehicles	-	1,148,108	1,148,108
Total Expenses	1,981,991	1,148,108	3,130,099
Equals Estimated Working Capital 9/30/15	$ 1,368,115	$ (187,231)	$ 1,180,884

	Estimated 2013-14	Projected 2014-15
Revenues	$ 2,560,526	$ 2,668,048
Expenses & Commitments	3,708,892	3,130,099
Revenues over Expenses	$ (1,148,366)	$ (462,051)

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
408.01-29	Lease Fees	$ 1,218,512	$ 1,383,130	$ 1,383,130	$ 1,528,578
Charges for Services Subtotal		1,218,512	1,383,130	1,383,130	1,528,578
Interest:					
483.01-00	Interest Income	5,031	7,500	6,500	5,000
Interest Subtotal		5,031	7,500	6,500	5,000
Total Vehicle Replacement Revenues		$ 1,223,543	$ 1,390,630	$ 1,389,630	$ 1,533,578

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

Object	Description	Actual 2012-13	Projected 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
408.01-30	Maintenance Fees	$ 1,131,891	$ 1,159,013	$ 1,159,013	$ 1,134,470
Charges for Services Subtotal		1,131,891	1,159,013	1,159,013	1,134,470
Administrative Transfers:					
480.01-01	Transfer from General Fund	-	-	11,883	-
Administrative Transfers Subtotal		-	-	11,883	-
Total Vehicle Maintenance Revenues		$ 1,131,891	$ 1,159,013	$ 1,170,896	$ 1,134,470

CITY OF LA PORTE
VEHICLE REPLACEMENT DIVISION
REVENUES FROM DIVISIONS

Division	Actual 2012-13	Budget 2012-13	Estimated 2013-14	Approved 2014-15
Fire Prevention - ESD	$ 3,852	$ 3,852	$ 3,852	$ 5,271
Fire Suppression - ESD	257,460	280,045	280,045	299,283
Emergency Medical Services - ESD	77,280	104,220	104,220	95,241
Police Administration	13,872	13,800	13,800	18,664
Police Patrol	196,428	223,128	223,128	217,940
Criminal Investigation	12,552	13,500	13,500	26,141
Support Services	18,636	21,492	21,492	16,353
Golf Course Maintenance	73,310	100,080	100,080	97,358
Emergency Management	2,400	2,700	2,700	8,595
Purchasing	2,160	-	-	-
Information Technologies	-	5,000	5,000	6,183
Public Works Administration	1,656	2,784	2,784	1,357
Streets	200,324	257,184	257,184	260,008
Residential Solidwaste	156,666	153,792	153,792	226,528
Parks Maintenance	49,248	55,368	55,368	70,615
Recreation	2,280	2,808	2,808	2,694
Special Services	16,776	15,384	15,384	14,094
Planning & Engineering	1,128	2,208	2,208	3,797
Inspection	3,132	3,948	3,948	6,670
Water Production	6,984	7,356	7,356	8,802
Water Distribution	40,068	26,388	26,388	33,500
Wastewater Collection	45,300	51,288	51,288	54,604
Wastewater Treatment	19,284	8,652	8,652	19,672
Utility Billing	2,052	8,520	8,520	10,297
Airport	3,396	1,981	1,981	3,606
Vehicle Maintenance Fund	12,444	17,652	17,652	21,305
TOTAL	**$ 1,218,688**	**$ 1,383,130**	**$ 1,383,130**	**$ 1,528,578**

CITY OF LA PORTE
VEHICLE MAINTENANCE DIVISION
REVENUES FROM DIVISIONS

Division	Actual 2012-13	Budget 2012-13	Estimated 2013-14	Approved 2014-15
Fire Prevention	$ 3,056	$ 4,062	$ 4,062	$ 2,382
Fire Suppression	60,471	52,838	52,838	53,717
Emergency Medical Services	52,859	62,529	62,529	53,434
Police Administration	6,480	7,109	7,109	7,402
Police Patrol	150,457	106,662	106,662	113,305
Criminal Investigation	35,287	36,589	36,589	38,884
Support Services	12,479	13,289	13,289	14,947
Golf Course Maintenance	3,452	6,500	6,500	7,034
Emergency Management	3,141	4,323	4,323	3,602
Purchasing	2,377	-	-	-
Information Technologies	2,547	5,455	5,455	4,198
Public Works Administration	1,726	2,379	2,379	2,467
Streets	240,781	257,457	257,457	250,179
Residential Solidwaste	303,630	321,060	321,060	309,200
Parks Maintenance	75,667	84,929	84,929	81,483
Recreation	2,886	6,471	6,471	5,587
Special Services	20,233	21,443	21,443	21,328
Planning & Engineering	3,764	6,935	6,935	7,658
Inspection	6,593	6,593	6,593	8,253
Water Production	16,526	15,204	15,204	15,429
Water Distribution	37,805	58,438	58,438	51,392
Wastewater Collection	60,188	44,742	44,742	47,137
Wastewater Treatment	17,007	17,903	17,903	20,562
Utility Billing	10,979	11,548	11,548	10,040
Airport	1,500	4,555	4,555	4,850
TOTAL	**$ 1,131,891**	**$ 1,159,013**	**$ 1,159,013**	**$ 1,134,470**

CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2014-15

	Account Number	Amount	Unit	Description
	009-5050-522-8050	$ 31,140	50-01	2005 Ford Explorer
*	009-5051-522-8050	424,730	51-32	1994 KME Fire Pumper
	009-5051-522-8050	46,676	51-19	2002 Ford F250 4WD Crewv Cab
	009-5059-522-8050	72,500	59-30	2009 F450 AMB Cab & Chasis
	009-5253-521-8050	35,125	53-11	2009 Ford Police Interceptor
	009-5253-521-8050	35,125	53-16	2010 Ford Police Interceptor
	009-5253-521-8050	35,125	53-53	2006 Ford Police Interceptor
	009-5256-521-8050	20,796	56-18	2007 Chevy Sedan
	009-5256-521-8050	20,796	56-19	2007 Chevy Sedan
	009-5256-521-8050	35,125	56-68	2008 Chevy Impala Interceptor
	009-5258-521-8050	35,125	58-40	2007 Chevy Sedan
	009-6049-551-8050	32,609	49-16	2010 Greens Mower
	009-6049-551-8050	28,792	49-42	2009 Three Gang Mower
	009-6049-551-8050	28,792	49-43	2009 Three Gang Mower
	009-6054-510-8050	34,027	54-01	2006 Ford F250 Pickup
	009-6147-515-8050	17,525	47-01	2005 Ford F150 Pickup
	009-7070-531-8050	32,319	70-03	2003 Chevy S10 Blazer
	009-7071-531-8050	109,631	71-27	2001 Freightliner 6YD Dump
	009-7071-531-8050	145,664	71-28	1996 Case Wheel Loader
	009-7071-531-8050	26,259	71-38	2004 John Deere 5320 Tractor
	009-7071-531-8050	135,915	71-49	2003 Intl. Pothole Patch Truck
	009-7071-531-8050	292,967	71-54	2002 Gradall Excavator
	009-7071-531-8050	29,010	71-57	2003 Ford 55 HP Tractor
	009-7072-532-8050	97,155	72-04	2004 Ford 25YD Trach
	009-7077-533-8050	32,206	77-55	2003 75HP Tractor
	009-7084-533-8050	17,559	84-23	2006 Chevy Half Ton Pickup
	009-8080-552-8050	19,192	80-01	2001 John Deere 790 Tractor
	009-8080-552-8050	19,192	80-13	2001 John Deere 790 Tractor
	009-8080-552-8050	33,690	80-42	2003 Ford F350 Crew Cap
	009-8080-552-8050	17,559	80-54	2006 Ford F150 Pickup
	009-8082-551-8050	39,665	82-10	2004 Ford Econoline Van
		$ 1,981,991		

* 51-32 unit was ordered in October 2013

Motor Pool Fund
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
Vehicles Repaired	1,483	1,527	1,500
Preventive Maintenance Performed	690	709	750
Specifications Prepared	22	13	20

Motor Pool Fund
Fiscal Year 2014-15

Vehicle Maintenance Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 661,426	$ 764,906	$ 705,545	$ 700,447	-8.43%
Supplies	271,976	279,156	278,656	277,837	-0.47%
Services & Charges	136,093	137,804	146,359	169,824	23.24%
Division Total	$ 1,069,495	$ 1,181,866	$ 1,130,560	$ 1,148,108	-2.86%

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 2012-13	Approved 2013-14	Approved 2014-15
Equip. Services/Solid Waste Superintender	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
Warehouse Specialist	1.0	1.0	1.0
Total	11.5	11.5	11.5

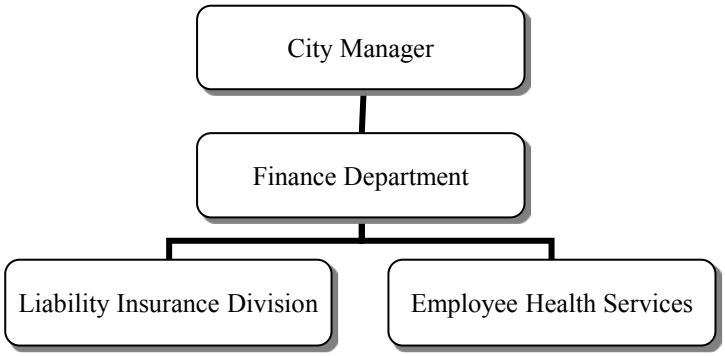
City of La Porte, Texas
Vehicle Maintenance **024-7074-534**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 426,715	$ 488,935	$ 446,253	$ 444,791
1012	Sick Buy Back	6,827	6,032	4,501	4,677
1020	Overtime	2,398	4,100	4,000	4,100
1030	Certification	7,346	7,800	4,782	4,800
1035	Longevity	7,820	6,008	3,912	4,444
1041	Tool Allowance	4,230	4,200	3,420	4,200
1060	FICA	33,871	38,991	35,819	34,477
1065	Retirement	79,367	88,740	81,978	78,858
1080	Insurance - Medical	119,853	119,853	119,853	119,853
1081	Insurance - Life	234	247	242	247
Personal Services Subtotal		661,426	764,906	705,545	700,447
Supplies:					
2001	Office Supplies	545	700	500	700
2003	Protective Clothing	52	100	100	100
2004	Gas and Oil	15,777	13,000	14,000	14,867
2005	Minor Tools	1,440	1,300	1,200	1,300
2007	Chemical	2,132	3,200	2,700	3,000
2009	Medical	98	100	100	100
2015	Other Supplies	4,190	4,000	4,000	4,200
2030	Small Parts	1,210	1,750	1,300	1,500
2040	Vehicle Maintenance	240,216	245,000	245,000	245,000
2050	Safety	-	156	156	-
2090	Machinery/Tools/Equipment	6,105	9,350	9,100	6,570
2093	Computer Equipment	211	500	500	500
Supplies Subtotal		271,976	279,156	278,656	277,837
Services & Charges:					
3001	Memberships & Subscriptions	1,975	2,159	2,159	2,130
3020	Training/Seminars	950	844	828	2,928
4002	Machinery/Tools/Equipment	2,646	5,000	5,000	5,000
4020	Motor Pool Lease Fees	12,444	17,652	17,652	21,305
4021	VM: Outside Contracts	58,491	74,763	74,000	87,000
4055	Computer Software	26,735	13,830	13,852	14,582
4060	Technology Lease Fees	2,409	1,225	1,225	3,859
6001	Uniforms	4,580	3,600	3,000	3,600
7002	Natural Gas	1,412	1,000	3,907	5,000
9014	Adm Transfer to Fund 014	13,236	13,236	13,236	13,236
9050	Contingency	8,826	2,837	10,000	1,600
9055	VM Contingency	725	1,500	1,500	1,800
9095	Auto Inventory in Process	1,664	-	-	-
9997	Special Programs	-	158	-	7,784
Services & Charges Subtotal		136,093	137,804	146,359	169,824
Division Total		**$ 1,069,495**	**$ 1,181,866**	**$ 1,130,560**	**$ 1,148,108**

Insurance Fund
FY 14-15

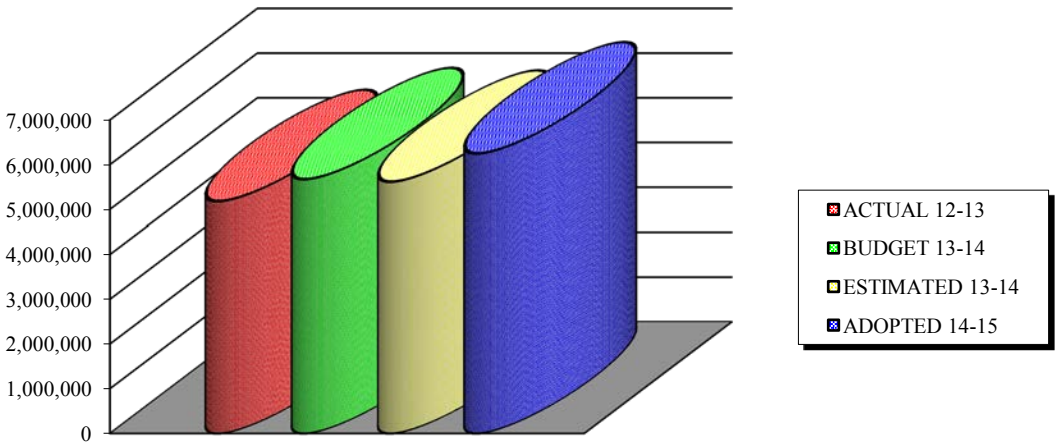
Mission Statement: To account for the revenue and cost of providing health insurance to City employees and retirees.

Organizational Chart:



2014-15 Projected Revenues:

Four Year Comparison of Expenses:



City of La Porte
Insurance Fund (014) Summary

	Liability Insurance	Employee Health Services	Fund Total
Working Capital 9/30/13	$ 263,251	$ 1,289,801	$ 1,553,052
Plus Estimated 13-14 Revenues	480,896	5,288,185	5,769,081
Less Estimated 13-14 Expenses	444,341	5,170,308	5,614,649
Equals Estimated Working Capital 9/30/14	299,806	1,407,678	1,707,484
Plus 14-15 Revenues:			
Charges to Departments	-	4,762,145	4,762,145
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	5,301,145	5,781,791
Equals Total Resources	780,452	6,708,823	7,489,275
Less 14-15 Expenses:			
Employee Health Services	-	5,759,500	5,759,500
Liability Insurance Division	488,149	-	488,149
Total Expenses	488,149	5,759,500	6,247,649
Equals Estimated Working Capital 9/30/15	$ 292,303	$ 949,323	$ 1,241,626

Liability Insurance Division	Estimated 2013-14	Projected 2014-15
Revenues	$ 480,896	$ 480,646
Expenses	444,341	488,149
Revenues over Expenses	$ 36,555	$ (7,503)

Employee Health Services Division	Estimated 2013-14	Projected 2014-15
Revenues	$ 5,288,185	$ 5,301,145
Expenses	5,170,308	5,759,500
Revenues over Expenses	$ 117,877	$ (458,355)

Liability Insurance Division

Targeted working capital - 60 to 90 days
Estimated working capital - 219 days
Goal: $120,366
1 Day = $1,337

Employee Health Services Division

Targeted working capital - 60 to 90 days
Estimated working capital - 60 days
Goal: $1,420,151
1 Day = $15,779

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Employee Health Services					
408.04-01	Charges to Departments	$ 4,620,877	$ 4,752,435	$ 4,752,435	$ 4,762,145
408.04-02	Employee Contributions	434,740	434,000	425,500	434,000
408.04-03	Cobra Contributions	5,008	-	5,000	-
408.04-04	Retiree Contributions	103,094	104,000	104,000	104,000
Employee Health Services Subtotal		5,163,719	5,290,435	5,286,935	5,300,145
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		479,646	479,646	479,646	479,646
Interest:					
483.01-00	Interest Income	1,787	2,000	2,500	2,000
Interest Subtotal		1,787	2,000	2,500	2,000
Total Insurance Fund		$ 5,645,152	$ 5,772,081	$ 5,769,081	$ 5,781,791

CITY OF LA PORTE
INSURANCE FUND
REVENUES FROM DIVISIONS

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Approved 2014-15
Fire Prevention	$ 41,688	$ 41,688	$ 41,688	$ 41,688
Fire Suppression	145,908	145,908	145,908	145,908
Emergency Medical Services	270,972	270,972	270,972	270,972
Police Administration	72,954	62,532	62,532	62,532
Police Patrol	510,678	510,678	510,678	510,678
Criminal Investigation	208,440	208,440	208,440	208,440
Support Services	323,082	323,082	323,082	323,082
Golf Course Clubhouse	41,688	41,688	41,688	41,688
Golf Course Maintenance	83,376	104,220	104,220	104,220
Emergency Management	20,844	20,844	20,844	20,844
Administration	26,055	31,266	31,266	31,266
Human Resources	31,266	31,266	31,266	31,266
Municipal Court	94,510	94,510	94,510	93,798
Purchasing	31,266	31,266	31,266	31,266
Information Technologies Division	52,110	62,532	62,532	72,954
City Secretary	41,688	41,688	41,688	41,688
Legal	10,422	20,844	20,844	20,844
Accounting	83,376	88,587	88,587	88,587
Tax	41,688	36,477	36,477	36,477
General Fund Non-Departmental	562,788	635,742	635,742	635,742
Public Works Administration	41,688	41,688	41,688	41,688
Streets	281,394	281,394	281,394	281,394
Residential Solidwaste	234,495	234,495	234,495	234,495
Parks Maintenance	250,128	250,128	250,128	250,128
Recreation	72,242	72,242	72,242	72,242
Special Services	62,532	62,532	62,532	62,532
Parks Administration	62,532	62,532	62,532	62,532
Planning & Engineering	83,376	83,376	83,376	83,376
GIS Division	20,844	20,844	20,844	20,844
Inspections	114,642	114,642	114,642	114,642
Water Production	44,294	44,294	44,294	44,294
Water Distribution	122,459	122,459	122,459	122,459
Wastewater Collection	112,037	112,037	112,037	112,037
Wastewater Treatment	96,404	96,404	96,404	96,404
Utility Billing	93,798	83,376	83,376	83,376
Utility Fund Non-Departmental	72,954	114,642	114,642	114,642
Employee Health Services	-	-	-	-
Vehicle Maintenance	119,853	119,853	119,853	119,853
Emergency Services District	10,422	10,422	10,422	10,422
Hotel/Motel Fund	7,817	13,028	13,028	13,028
La Porte Development Corporation	7,817	7,817	7,817	7,817
TOTAL	**$ 4,606,527**	**$ 4,752,435**	**$ 4,752,435**	**$ 4,762,145**

Administration Department
FY 14-15

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 2014-15

Liability Insurance Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 194,096	$ 160,275	$ 140,785	$ 155,113	-3.22%
Services & Charges	287,267	310,729	303,556	333,036	7.18%
Division Total	$ 481,363	$ 471,004	$ 444,341	$ 488,149	3.64%

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 **014-6142-515**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:				
1070 Workers Compensation	194,096	160,275	140,785	155,113
Personal Services Subtotal	194,096	160,275	140,785	155,113
Services & Charges:				
6007 Insurance	285,611	305,729	300,673	328,036
6022 Citizen Claims	1,656	5,000	2,883	5,000
Services & Charges Subtotal	287,267	310,729	303,556	333,036
Division Total	**$ 481,363**	**$ 471,004**	**$ 444,341**	**$ 488,149**

Administration Department
FY 14-15

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 2012-13	Estimated 2013-14	Proposed 2014-15
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 2014-15

Employee Health Services Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Services & Charges	4,700,007	5,200,000	5,170,308	5,759,500	10.76%
Division Total	$ 4,700,007	$ 5,200,000	$ 5,170,308	$ 5,759,500	10.76%

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.

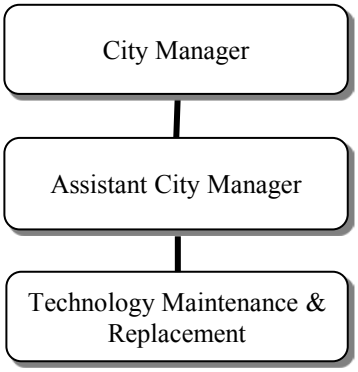
City of La Porte, Texas
Employee Health Services **014-6144-515**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges:					
2015	Other Supplies	-	-	-	1,000
5004	Consulting	30,000	30,000	30,000	30,000
5006	Fiscal Services	-	-	-	65,000
5011	Claims Administration	223,636	249,000	224,424	249,000
6011	Claims Paid	4,115,752	4,501,000	4,501,000	4,925,000
6012	Re-insurance Premiums	285,767	360,000	360,000	435,000
6023	Long-Term Disability	44,852	50,000	46,857	48,000
6073	Wellness Program	-	10,000	8,027	6,500
Services & Charges Subtotal		4,700,007	5,200,000	5,170,308	5,759,500
Division Total		**$ 4,700,007**	**$ 5,200,000**	**$ 5,170,308**	**$ 5,759,500**

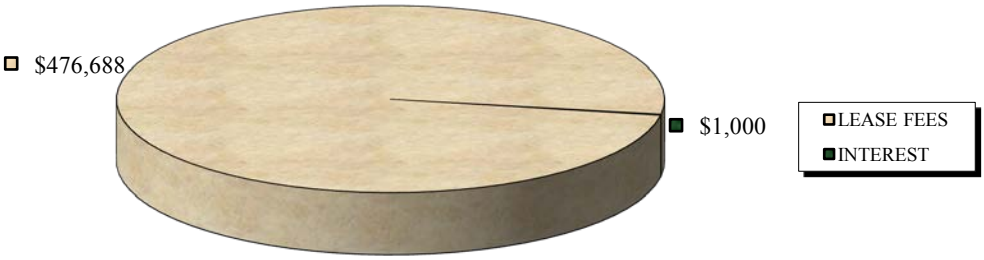
Technology Fund
FY 14-15

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.

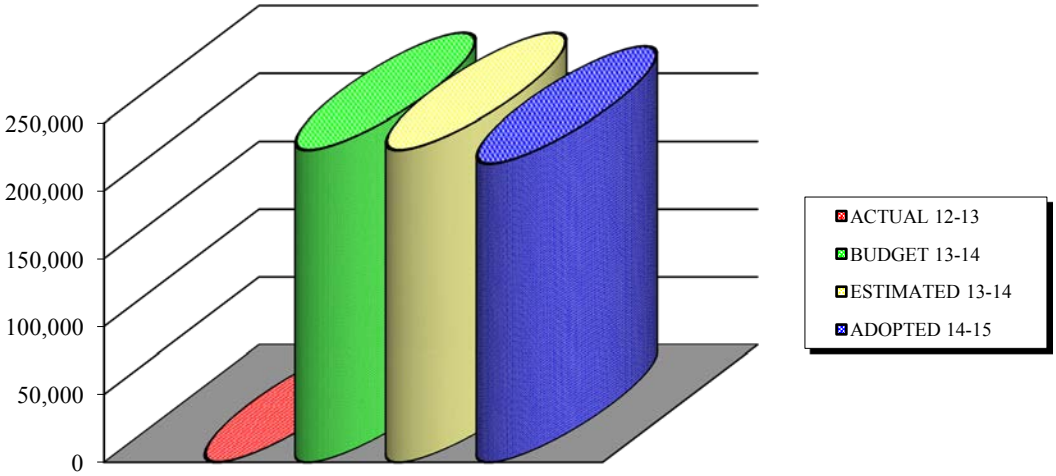
Organizational Chart:



2014-15 Projected Revenues:



Four Year Comparison of Expenses:



City of La Porte
Technology Fund (023) Summary

Working Capital 9/30/13		$ 1,005,505
Plus Estimated 13-14 Revenues		322,515
Less Estimated 13-14 Expenses		230,000
Equals Estimated Working Capital 9/30/14		1,098,020
Plus 14-15 Revenues:		
Lease Fees	476,688	
Interest	1,000	
Total Revenues		477,688
Equals Total Resources		1,575,708
Less 14-15 Expenses:		
Replacement of Hardware / Software	220,000	
Total Expenses		220,000
Equals Estimated Working Capital 9/30/15		$ 1,355,708

	Estimated 2013-14	Projected 2014-15
Revenues	$ 322,515	$ 477,688
Expenses	230,000	220,000
Revenues over Expenses	$ 92,515	$ 257,688

$1,250,708 is restricted for future replacement of hardware and software.

Projected Reserve Balances at 9/30/2015:

Reserve for SAN Server	*$ 231,906*
Reserve for PD Technology Infrastructure	*621,942*
Reserve for Networks	*226,516*
Reserve for Telephones	*140,166*
Reserve for Enterprise Software	*110,137*
Reserve for Neptune	*25,040*
Total	***$ 1,355,707***

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
408.01-29	Lease Fees	$ 169,083	$ 321,115	$ 321,115	$ 476,688
Charges for Services Subtotal		169,083	321,115	321,115	476,688
Interest:					
483.01-00	Interest Income	1,325	1,000	1,400	1,000
Interest Subtotal		1,325	1,000	1,400	1,000
Total Computer Fund Revenues		$ 170,408	$ 322,115	$ 322,515	$ 477,688

CITY OF LA PORTE
TECHNOLOGY FUND
INFRASTRUCTURE FEES FROM DIVISIONS

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Approved 2014-15
Fire Prevention	$ 1,915	$ 700	$ 700	$ 2,323
Fire Suppression	8,992	3,150	3,150	11,306
Emergency Medical Services	7,768	3,150	3,150	10,701
Police Administration	7,182	8,448	8,448	14,856
Police Patrol	35,364	187,328	187,328	229,652
Criminal Investigation	8,534	32,591	32,591	43,280
Support Services	6,516	50,957	50,957	59,358
Administration	2,325	525	525	3,055
Golf Course Club House	1,239	875	875	1,756
Emergency Management	3,868	350	350	2,674
Human Resources	1,615	700	700	2,323
Municipal Court	5,681	2,800	2,800	8,907
Purchasing	1,726	700	700	2,378
Management Info Systems	24,152	5,250	5,250	15,745
City Secretary	6,026	700	700	2,378
City Council	2,938	1,575	1,575	4,883
Accounting	4,358	1,925	1,925	6,347
Tax	1,768	875	875	2,780
Public Works Administration	2,436	875	875	3,110
Streets	1,239	525	525	525
Residential Solidwaste	376	175	175	567
Parks Maintenance	1,128	525	525	1,701
Recreation	1,810	1,050	1,050	3,182
Special Services	2,770	875	875	3,275
Parks Administration	2,547	875	875	3,165
Planning & Engineering	3,982	1,750	1,750	5,780
GIS Division	1,016	525	525	1,646
Inspections	4,733	2,100	2,100	6,914
Water Distribution	1,016	525	525	1,646
Wastewater Collection	1,016	525	525	1,646
Wastewater Treatment	1,239	525	525	1,756
Utility Billing	8,265	5,566	5,566	10,599
La Porte Area Water Authority	1,058	700	700	2,048
Vehicle Maintenance	2,409	1,225	1,225	3,859
Hotel/Motel	376	175	175	567
TOTAL	**$ 169,383**	**$ 321,115**	**$ 321,115**	**$ 476,688**

Technology Fund
Fiscal Year 2014-15

Technology Replacement Division

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Capital Outlay	$ -	$ 230,000	$ 230,000	$ 220,000	-4.35%
Division Total	$ -	$ 230,000	$ 230,000	$ 220,000	-4.35%

Scope of Services Summary

The Technology Replacement Fund is responsible for the replacement and upgrades of the City's computer system, including networks, servers and telephones. Lease fees are collected from the various City Divisions and deposited into the Fund.

City of La Porte, Texas
Technology Infrastructure **023-0000-580**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Capital Outlay:				
8023 Computer Equipment	-	230,000	230,000	220,000
Capital Outlay Subtotal	-	230,000	230,000	220,000
Division Total	**$ -**	**$ 230,000**	**$ 230,000**	**$ 220,000**

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

Beginning Fund Balance 9/30/13		$ 5,585,628
Plus Estimated 13-14 Revenues		
Transfer from General Fund	2,092,863	
Transfer from Hotel/Motel Fund	165,000	
Transfer from 4B Fund	177,000	
Interest Income	8,000	
Total Revenues		2,442,863
Less Estimated 13-14 Expenditures and Commitments		
Project Costs	7,280,876	
Total Expenditures and Commitments		7,280,876
Estimated Fund Balance 9/30/14		747,615
Plus 14-15 Revenues:		
Transfer from General Fund	840,000	
Transfer from Hotel/Motel Fund	175,000	
Interest Income	5,000	
Total Revenues		1,020,000
Equals Total Resources		1,767,615
Less 14-15 Expenditures:		
Project Costs	1,515,000	
Contingency	100,000	
Total Expenditures		1,615,000
Ending Fund Balance 9/30/15		$ 152,615

	Estimated 2013-14	Projected 2014-15
Revenues	$ 2,442,863	$ 1,020,000
Expenditures & Commitments	7,280,876	1,615,000
Revenues over Expenditures	$ (4,838,013)	$ (595,000)

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)

Northside Spray Park
$550,000

This project includes installation of 10-12 water feature pieces, all filtration and pump systems required, concrete pad, and filtration system enclosure. The location of the proposed spray park is adjacent to the existing playground across from Jennie Riley Center.

Future Operating Impact: The future operational impact for the spray park was estimated based on an existing splash park. Maintenance costs for chemicals, electricity and water are estimated to cost approximately $9,000 per year.

Fairmont Park Spray Park
$550,000

This project includes installation of 10-12 water feature pieces, all filtration and pump systems required, concrete pad, and filtration system enclosure. The location of the proposed spray park is adjacent to the existing swimming pool/basketball court at Fairmont Park.

Future Operating Impact: The future operational impact for the spray park was estimated based on an existing splash park. Maintenance costs for chemicals, electricity and water are estimated to cost approximately $9,000 per year.

City Hall Security Improvements
$20,000

In March 2013, a security assessment was completed by the La Porte Police Department on City Hall. A number of security deficiencies were identified. The project scope includes measures to secure the Inspections Counter and Main reception area (as funds allow).

Future Operating Impact: No additional operational impacts identified.

Playground Renovations
$60,000

This year's funding is will be used to address equipment at Glen Meadows and Central Parks. Both parks will receive new play structures/apparatus.

Future Operating Impact: No additional operational costs are anticipated for the equipment replacement.

Community Cooperation Projects
$20,000

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: No additional operational impacts identified.

Main Street Decorative Lighting
$25,000

This project will fund the installation of light strands across Main Street. The lighting is designed to create a festive ambiance for Main Street and catch the eye of potential shoppers, tourists, and other visitors such as cruise travelers, that may not be familiar with the area to see what La Porte has to offer. The funding here is for a test phase for a small section along Main Street to determine if it will be feasible to expand to incorporate the full stretch of Main Street from SH 146 to Broadway. Funding for this project is provided by a transfer from the Hotel Motel Fund.

Future Operating Impact: Electrical costs will be associated with this project; however, staff is looking at alternative power options, such as solar panels.

Historic Schoolhouse Renovation
$150,000

The design for the restoration of the historic schoolhouse has been completed. The City has applied for a grant to fund the majority of the cost to construct the improvements. As part of this grant, the City is required to contribute 20% of the project total. This project represents the City's match and will be funded through a transfer from the Hotel Motel Fund.

Future Operating Impact: The School House will require maintenance and utilities will impact future operational budgets. The City's share of operational costs has not been identified at this time.

Sidewalk Extension to Main Street
$140,000

This project will fund a sidewalk connection on 8th Street from Fairmont to F Street and then connecting to the existing sidewalk along F Street. This will allow for hotel patrons to safely walk from the hotels along 8th Street to the shops and restaurants along Main Street.

Future Operating Impact: No additional operational impacts identified.

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

Beginning Fund Balance 9/30/13		$ 154,028
Plus Estimated 13-14 Revenues		1,295,500
Less Estimated 13-14 Expenditures and Commitments		1,162,975
Estimated Fund Balance 9/30/14		286,553
Plus 14-15 Revenues:		
Transfer/Loan from General Fund	2,000,000	
Water Front Foot Fees	50,000	
Sewer Front Fees	50,000	
Interest Income	500	
Total Revenues		2,100,500
Equals Total Resources		2,387,053
Less 14-15 Expenditures:		
Project Costs	1,105,000	
Contingency	70,000	
Total Expenses		1,175,000
Ending Fund Balance 9/30/15		$ 1,212,053

	Estimated 2013-14	Projected 2014-15
Revenues	$ 1,295,500	$ 2,100,500
Expenditures & Commitments	1,162,975	1,175,000
Revenues over Expenditures	$ 132,525	$ 925,500

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)

Lift Station 3 Equipment Replacement
$40,000

This project is included in the City/TCEQ Sanitary Sewer Overflow (SSO) reduction plan. This project includes roof repairs, replacement of two pumps with motors and control panel at Lift Station # 3 (200 S. P Street). This station serves the South Broadway area. This lift station is nearing 50 years old, with obsolete equipment. Repair parts will become unavailable in the near future.

Future Operating Impact: The replacement of old and obsolete equipment will decrease maintenance and repair costs in the future.

In House Water Line Replacement
$45,000

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, but may not be limited to:

- 100 & 200 block between Virginia and Iowa
- 400 block between Blackwell and Lobit
- 200 block of Jefferson
- 3100 block of Weatherford
- 200 block between N. 3rd and N. 4th
- 400 block between N. 4th and N. 5th

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

Water Equipment Replacement
$20,000

This project includes ongoing improvement to various utility sites, including replacement of motor controls, pumps, motors, and other equipment necessary for the efficient operation of the City's water distribution system.

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

Wastewater Equipment Replacement
$50,000

This project includes ongoing improvement to various wastewater, lift stations, utility sites, including replacement of motor controls, pumps, motors, and other equipment necessary for the efficient operation of the City's sanitary sewer collection and treatment systems.

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

Valve Replacement Program (in-house)
$40,000

Materials cost for city crews to replace non-functioning water main valves.

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

Lift Pump Replacement at WWTP
$30,000

This is the second year of the replacement program that started with last year's budget- to replace one of the plant's 4 primary lift pumps each year until all have been replaced. The lift pumps are approximately 30 years old and the parts are obsolete.

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

Aerator Rotor Gear Boxes
$70,000

This project covers replacement of 12 rotor gear boxes at the Wastewater Treatment Plant. These units operate 24/7 and perform in a harsh environment. The parts for these units are becoming increasingly difficult to locate. Staff has reviewed several replacement options that are more suitable and have repair parts readily available in the Houston Area.

Future Operating Impact: The replacement of old and obsolete equipment will decrease maintenance and repair costs in the future.

Water Meter Replacement
$90,000

This is the second year of the replacement program to fund replacement meters for the AMR wireless system. The AMR system is 8 years old and the meters are starting to wear, breaking down at a rate that existing inventory cannot keep pace. Each meter costs approximately $500 and there are 11,400 meters in the system.

Future Operating Impact: Reduced maintenance costs for meter repairs will be realized with newer meters.

Replace Clarifier Drive #3
$95,000

This is the first year of a two-year project to replace two of the 30' clarifier drives at the Wastewater Treatment Plant. The clarifier drives rotate the "arms" that rake the settled activated sludge into the center of the clarifier cone to return or waste.

Existing drive equipment for #3 (FY 15 Replacement) & 4 (Planned FY 16 Replacement) clarifiers has reached the end of its design life (30+ years). Currently, the equipment is experiencing periodic failure, and replacement parts are difficult to find. Additionally, lead time for parts delivery is frequently measured in weeks and months. The Plant's ability to treat is directly tied to the settlement of solids. No back-up are available. Equipment failure will result in reduced capacity, possibly below average daily flows.

Future Operating Impact: Replacement/Rehab of existing equipment/infrastructure. No additional operational impacts identified.

Sens Road Utility Relocation
$160,000

This project was authorized by City Council in February 2014 via an interlocal agreement with Harris County in the amount of $158,792.03. The funding is necessary to reimburse Harris County for the cost to remedy 70(+) city-owned utility conflicts associated with the proposed Harris County project to widen Sens Road. The proposed utility relocations include water services, fire hydrants, water valves and sanitary sewer manhole rims to be adjusted to final grade.

Future Operating Impact: No additional operational impacts identified.

Design Lomax Trunk Sewer/Lift Consolidation
$465,000

Design of the consolidation/elimination of 6 – 10 aging lift stations in Lomax Area and relocation of sanitary sewer on South Broadway.

Future Operating Impact: This project is only funding design at this time. Construction costs and future operational costs are unknown at this time; however, once construction is completed, a reduction in operational costs should be realized.

City of La Porte
Sewer Rehabilitation Fund (018) Summary

Beginning Fund Balance 9/30/13		$ 351,845
Plus Estimated 13-14 Revenues		300,500
Less Estimated 13-14 Expenditures and Commitments		350,000
Estimated Fund Balance 9/30/14		302,345
Plus 14-15 Revenues:		
Transfer from Utility Fund	300,000	
Interest Income	500	
Total Revenues		300,500
Equals Total Resources		602,845
Less 14-15 Expenditures:		
Project Costs	350,000	
Total Expenditures		350,000
Ending Fund Balance 9/30/15		$ 252,845

	Estimated 2013-14	Projected 2014-15
Revenues	$ 300,500	$ 300,500
Expenditures & Commitments	350,000	350,000
Revenues over Expenditures	$ (49,500)	$ (49,500)

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 Rehabilitation
$350,000

Public Works Department will perform in-house rehabilitation of sewers by slipline, point repairs, manhole sealing, smoke testing, and TV inspection. This program is mandated by the Texas Commission on Environmental Quality.

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

City of La Porte
Drainage Improvement Fund (019) Summary

Beginning Fund Balance 9/30/13		$ 518,847
Plus Estimated 13-14 Revenues		267,750
Less Estimated 13-14 Expenditures and Commitments		531,280
Estimated Fund Balance 9/30/14		255,317
Plus 14-15 Revenues:		
Drainage Fees	267,000	
Interest Income	750	
Total Revenues		267,750
Equals Total Resources		523,067
Less 14-15 Expenditures:		
Drainage Improvements	240,000	
Total Expenditures		240,000
Ending Fund Balance 9/30/15		$ 283,067

	Estimated 2013-14	Projected 2014-15
Revenues	$ 267,750	$ 267,750
Expenditures & Commitments	531,280	240,000
Revenues over Expenditures	$ (263,530)	$ 27,750

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)

Construct W. D Street Ditch (Hwy 146 to 8th)
$120,000

Construct concrete slope embankment and flowline in the West D. Street ditch from 8th Street to the northbound access road for Hwy 146. The existing 1 (vertical): 1.5 to 2 (horizontal) slopes are slipping on the south side of the ditch.

Future Operating Impact: Construction of this project will lead to slight increases in operational costs.

Drainage Mission Estates Sanitary Sewer Rehabilitation
$50,000

Evaluate alternatives and design of Mission Estates Subdivision storm sewer rehabilitation including consideration of trenchless methods. Construction anticipated in FY 16 with a preliminary construction budget included in the 5-YR CIP equal to $300,000. The project will address offset concrete pipe joints and surrounding soil migration into the storm sewer system.

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

Drainage Materials for In-House Work
$50,000

Storm sewer and drainage structure materials for drainage improvements constructed by city crews.

Future Operating Impact: Replacement/Rehab of existing equipment/infrastructure. No additional operational impacts identified.

TV Inspection of Storm Sewer System
$20,000

Continuation of a program initiated in mid-FY 13. The goal is to inspect and video the entire city storm sewer system over a 5-year timeframe. The funding is to be utilized for contract inspection and video.

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

City of La Porte
Street Maintenance Fund (033) Summary

Beginning Fund Balance 9/30/13		$ 955,347
Plus Estimated 13-14 Revenues		1,078,780
Less Estimated 13-14 Expenditures		1,985,356
Estimated Fund Balance 9/30/14		48,771
Plus 14-15 Revenues:		
Sales Tax	1,104,315	
Interest Income	1,400	
Total Revenues		1,105,715
Equals Total Resources		1,154,486
Less 14-15 Expenditures:		
Street Maintenance Projects	795,000	
Total Expenditures		795,000
Ending Fund Balance 9/30/15		$ 359,486

	Estimated 2013-14	Projected 2014-15
Revenues	$ 1,078,780	$ 1,105,715
Expenditures	1,985,356	795,000
Revenues over Expenditures	$ (906,576)	$ 310,715

Capital Projects Summary - Street Maintenance CIP (Fund 033)

Handicap Ramp Construction
$200,000

This project includes $150,000 for repairs to existing sidewalks and approximately $50,000 to continue an initiative that began in FY 13 to install new handicap accessible ramps throughout the City where the existing sidewalk does not currently have a ramp at intersections with roadways.

Future Operating Impact: No additional operational impacts identified.

Concrete Slab Jacking Repair
$30,000

This annual program includes slab jacking 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
$ 150,000

This project includes the removal and replacement of deteriorated concrete slab sections and materials testing at the locations listed below budget permitting. When these locations require replacement of the inlet, they will be replaced at the same time as the street section. Staff envisions award of the contract late FY 14 with the authorization of the FY 15 budget combining FY 14 ($100,000) with FY 15 ($150,000) funds.

North 12th – 500 Sq. Yd.
Cottonwood – 1750 Sq. Yd.
Ashton Lane – 900 Sq. Yd.
Old Hickory – 400 Sq. yd.
Carlow – 400 Sq. Yd.
Quiet Hill – 500 Sq. Yd.

Future Operating Impact: No additional operational impacts identified.

Asphalt Street Reclamation (Contract and City Crew Construction)
$60,000

Locations including North Brownell, McCarty, Browning, Bay Colony (west of Sunrise) and other 2/3 rated stub streets budget permitting. Chip seal surface pending FY 16 resurfacing. The work at North Brownell, McCarty and Browning will also include drainage improvements by city crews.

Future Operating Impact: No additional operational impacts identified.

Street Materials (City Crew Construction)
$60,000

A streets division crew previously utilized primarily for grading ditches is now also utilized for concrete repairs. This activity results in increased materials expense for the street division for reinforcing steel and concrete.

Future Operating Impact: No additional operational impacts identified.

Fairmont Parkway Corridor Study
$75,000

This project will fund a comprehensive traffic study along Fairmont Parkway from 16th Street to 6th Street. Of particular interest is the intersection at 8th Street and Fairmont, as well as the traffic circulation in and around the Kroger's shopping center. The funding amount represented here is an estimate of the full cost of such a study. Staff has begun discussions with Harris County regarding a cost share agreement, but has not gotten a final determination at this time.

Future Operating Impact: This project is in the study phase. Future operational or construction costs have not been identified at this time.

Study for Future Drainage/CDBG Eligible Projects
$100,000

The area bounded by Hwy 146, Barbour's Cut, N. Broadway, and Main Street is included in the city's Community Development Block Grant (CDBG) designation area. Staff is recommending a comprehensive drainage study and public infrastructure improvement plan of this area with a recommended capital improvement plan for the next 5-YR CDBG plan submittal to Harris County in FY 18.

Future Operating Impact: This project is in the study phase. Future operational or construction costs have not been identified at this time.

Design W. D Street (S. 6th to S. 3rd) and S. 4th Street (W. B Street to W. D Street) (Phase 1)
$70,000

Phase 1 is design. The existing concrete street is deteriorated with asphalt patches throughout. Additional deterioration is anticipated with the construction traffic from the 3rd Street project. The proposed improvements include removal and replacement of the existing concrete street with associated drainage improvements taking advantage of the new 3rd Street truck sewer system. This line item is for design in FY 15 with construction to follow in FY 16 (current FY 16 construction estimate is $950,000).

Future Operating Impact: This project is only funding design at this time. Future operational costs are unknown at this time. Construction costs are estimated to be $950,000.

Design FY 16 Resurfacing
$50,000

Geotechnical analysis and design of the proposed FY 16 resurfacing project with a current FY 16 construction estimate of $1 million.

Future Operating Impact: This project is only funding design at this time. Future operational costs are unknown at this time. Construction costs are estimated to be $1 million.

CITY OF LA PORTE

TEXAS

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

Beginning Fund Balance 9/30/13		$ 1,787,119
Plus Estimated 13-14 Revenues		
Interest Income	-	
Total Revenues		-
Less 13-14 Expenditures and Commitments		
Drainage Improvements	1,507,119	
Total Expenditures & Commitments		1,507,119
Estimated Fund Balance 9/30/14		280,000
Plus 14-15 Revenues:		
Interest Income	-	
		-
Equals Total Resources		280,000
Less 14-15 Expenditures and Commitments		
Construct Catlett/Belfast/PineyBrook/Carlow Utility Improv	250,000	
Design W. D Street & S. 4th	30,000	
Total Expenditures		280,000
Ending Fund Balance 9/30/15		$ -

	Estimated 2013-14	Projected 2014-15
Revenues	$ -	$ -
Expenditures & Commitments	1,507,119	280,000
Revenues over Expenditures	$ (1,507,119)	$ (280,000)

2010 Certificates of Obligation Bonds issued for Drainage Improvements.

Capital Improvement Summary – 2010 Drainage Bonds (Fund 050)

Construct Catlett/Belfast/Piney Brook/Carlow Street and Utility Improvements (Phase 2)
$250,000

Phase 1 (design) was approved by City Council in FY 14. Phase 2 (construction) includes removal and reconstruction of the existing concrete pavement, drive aprons, associated drainage improvements, and sidewalk.

Future Operating Impact: Replacement/Rehab of existing equipment/infrastructure. No additional operational impacts identified.

Design W. D Street (S. 6th to S. 3rd) and S. 4th Street (W. B Street to W. D Street) (Phase 1)
$30,000

Phase 1 is design. The existing concrete street is deteriorated with asphalt patches throughout. Additional deterioration is anticipated with the construction traffic from the 3rd Street project. The proposed improvements include removal and replacement of the existing concrete street with associated drainage improvements taking advantage of the new 3rd Street truck sewer system. This line item is for design in FY 15 with construction to follow in FY 16 (current FY 16 construction estimate is $950,000).

Future Operating Impact: This project is only funding design at this time. Future operational costs are unknown at this time. Construction costs are estimated to be $950,000.

City of La Porte
Potential Bond Issue

Beginning Fund Balance 9/30/14		$ -
Plus 14-15 Revenues:		
Bond Proceeds	10,000,000	
Total Revenues		10,000,000
Less 14-15 Expenditures and Commitments		
Fairmont Elevated Tank Interior Re-Coating	140,000	
Construct Catlett/Belfast/PineyBrook/Carlow Utility Improv	1,750,000	
Construct Scotchmoss Utility Improvments	1,100,000	
Total Expenditures & Commitments		2,990,000
Ending Fund Balance 9/30/15		$ 7,010,000

Capital Projects Summary - Infrastructure Bond Projects - Proposed (Fund 051)

Fairmont Elevated Tank Interior Re-Coating
$140,000

The engineer's evaluation completed in 2013 indicated that the interior coating of the Fairmont elevated tank is in need of replacement. This project includes engineering and construction to sandblast the interior, and apply an epoxy coating system. The interior coating of the tank was applied 19-years ago and is no longer protecting the entire tank interior.

Future Operating Impact: Replacement/Rehab of existing equipment/infrastructure. No additional operational impacts identified.

Construct Catlett/Belfast/Piney Brook/Carlow Street and Utility Improvements (Phase 2)
$1,750,000

Phase 1 (design) was approved by City Council in FY 14. Phase 2 (construction) includes removal and reconstruction of the existing concrete pavement, drive aprons, associated drainage improvements, and sidewalk.

Future Operating Impact: Replacement/Rehab of existing equipment/infrastructure. No additional operational impacts identified.

Construct Scotchmoss (Phase 2)
$1,100,000

Phase 1 (design) was approved by City Council in FY 14. Phase 2 (construction) includes removal and reconstruction of the existing concrete pavement, drive aprons and sidewalk (where sidewalk conditions warrant removal/replacement). Within the reconstruction area, the project will also include new water main and water services to replace the existing 40 – 50/year old asbestos concrete water main.

Future Operating Impact: Replacement/Rehab of existing equipment/infrastructure. No additional operational impacts identified.

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

Beginning Fund Balance 9/30/13		$ 2,490,499
Plus Estimated 13-14 Revenues		4,114,485
Less Estimated 13-14 Expenditures		3,857,885
Estimated Fund Balance 9/30/14		2,747,099
Plus 14-15 Revenues:		
General Property Taxes - Current	2,590,400	
General Property Taxes - Delinquent	34,500	
Transfer from Utility Fund	515,643	
Transfer from Section 4B	1,083,817	
Interest Income	4,200	
Total Revenues		4,228,560
Equals Total Resources		6,975,659
Less 14-15 Expenditures:		
2002 General Obligation Bonds	287,280	
2004 Certificates of Obligation	330,850	
2005 General Obligation Bonds	404,703	
2005 Certificates of Obligation	94,040	
2006 General Obligation Bonds	70,490	
2006 Certificates of Obligation	327,250	
2007 Certificates of Obligation	491,633	
2010 General Obligation Refunding Bonds	560,813	
2010 Certificates of Obligation	545,494	
2012 GO Refunding Bonds	342,220	
2014 GO Refunding Bonds	903,950	
Total Expenditures		4,358,723
Ending Fund Balance 9/30/15		$ 2,616,936

	Estimated 2013-14	Projected 2014-15
Revenues	$ 4,114,485	$ 4,228,560
Expenditures	3,857,885	4,358,723
Revenues over Expenditures	$ 256,600	$ (130,163)

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

Beginning Fund Balance 9/30/13		$ 286,151
Plus Estimated 13-14 Revenues		287,544
Less Estimated 13-14 Expenditures		287,044
Estimated Fund Balance 9/30/14		286,651
Plus 14-15 Revenues:		
Transfer from Utility Fund	277,226	
Interest Income	500	
Total Revenues		277,726
Equals Total Resources		564,377
Less 14-15 Expenditures:		
2006 Private Placement Bonds	277,226	
Total Expenditures		277,226
Ending Fund Balance 9/30/15		$ 287,151

	Estimated 2013-14	Projected 2014-15
Revenues	$ 287,544	$ 277,726
Expenditures	287,044	277,226
Revenues over Expenditures	$ 500	$ 500

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

Beginning Fund Balance 9/30/13		$ -
Plus Estimated 13-14 Revenues		688,650
Less Estimated 13-14 Expenditures		688,650
Estimated Fund Balance 9/30/14		-
Plus 14-15 Revenues:		
Billings to Cities	691,838	
Total Revenues		691,838
Equals Total Resources		691,838
Less 14-15 Expenditures:		
2010 Refunding Bonds	691,838	
Total Expenditures		691,838
Ending Fund Balance 9/30/15		$ -

	Estimated 2013-14	Projected 2014-15
Revenues	$ 688,650	$ 691,838
Expenditures	688,650	691,838
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 17, 2014

City of La Porte, Texas

Corby Alexander
City Manager

Michael Dolby
Director of Finance

CITY OF LA PORTE

TEXAS

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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	General	Utility	Authority	Total
2014-15	4,358,722	277,226	691,838	5,327,786
2015-16	3,622,156	267,409	692,850	4,582,415
2016-17	3,424,625	-	326,400	3,751,025
2017-18	3,421,574	-	-	3,421,574
2018-19	3,595,983	-	-	3,595,983
2019-20	3,515,652	-	-	3,515,652
2020-21	3,250,602	-	-	3,250,602
2021-22	3,244,289	-	-	3,244,289

A summary of existing and potential debt payments for the next eight years is:

Year	General	Utility	Authority	Total
2014-15	4,358,722	277,226	691,838	5,327,786
2015-16	3,622,156	267,409	692,850	4,582,415
2016-17	3,424,625	-	326,400	3,751,025
2017-18	3,421,574	-	-	3,421,574
2018-19	3,595,983	-	-	3,595,983
2019-20	3,515,652	-	-	3,515,652
2020-21	3,250,602	-	-	3,250,602
2021-22	3,244,289	-	-	3,244,289

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		2,590,406,615
Times debt limit factor ($2.50 per $100)		.025
Equals debt limit		64,760,165
Less amount applicable to debt limit	23,110,000	
Plus funds accumulated for servicing of debt	2,747,099	
Equals remaining legal debt margin		38,903,066

This means the City could issue up to $38,903,066 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

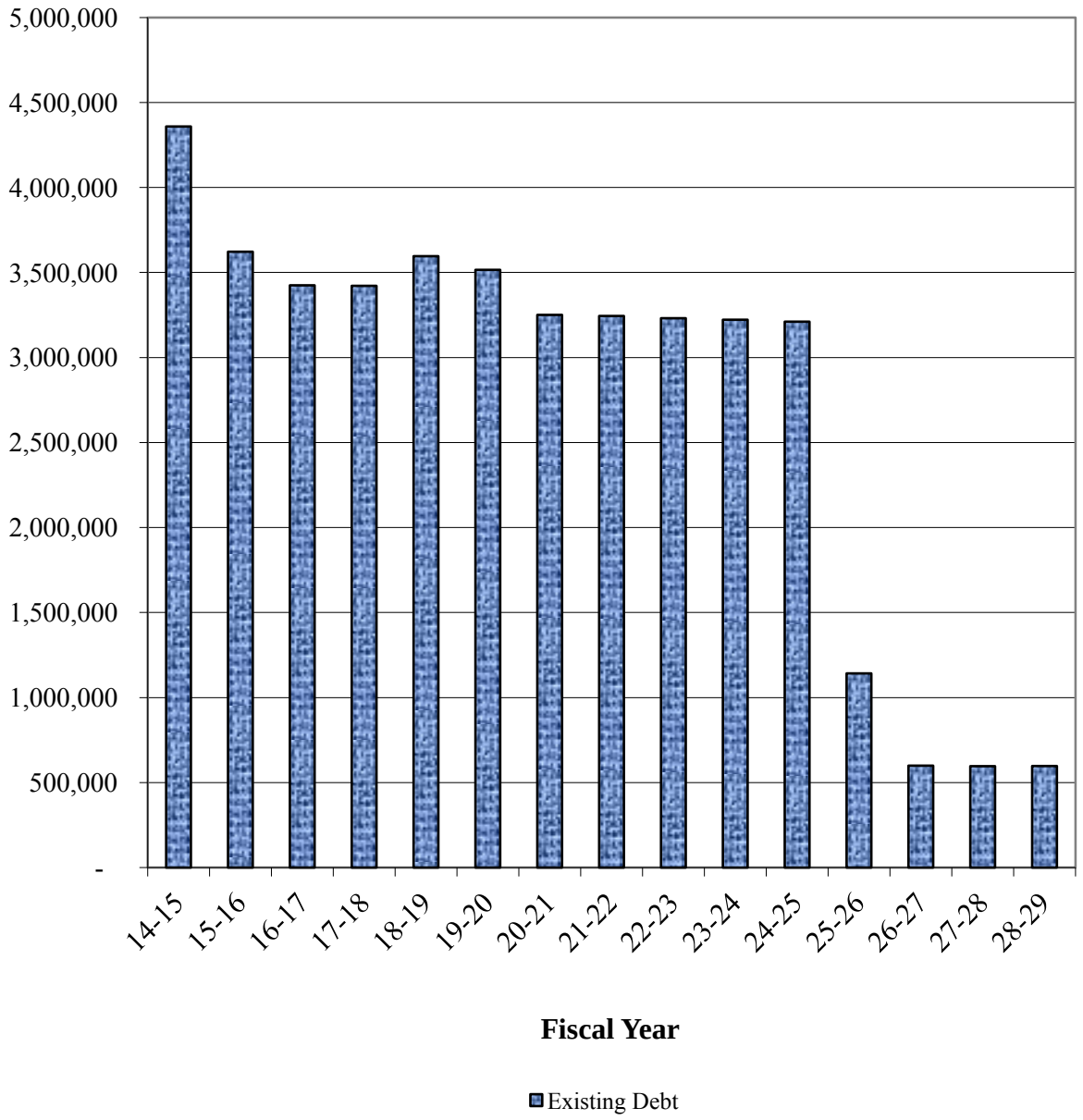
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2014	23,110,000	34,553	668.83

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

	Estimated 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	Projected 2022-23
Beginning Working Capital	$ 2,490,499	$ 2,747,101	$ 2,616,939	$ 3,169,110	$ 3,881,022	$ 4,902,253	$ 5,426,872	$ 6,566,974	$ 7,877,968	$ 9,106,046
Plus Revenues:										
Property Taxes - Current	2,407,262	2,590,400	2,642,208	2,695,052	2,748,953	2,803,932	2,860,011	2,917,211	2,975,555	3,035,066
Property Taxes - Delinquent	62,000	34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500
Transfer from Utility Fund	661,974	515,643	813,027	703,712	626,920	237,034	743,860	822,144	667,322	661,400
Transfer from Section 4B	948,545	1,083,817	680,668	698,519	1,026,610	1,037,783	1,009,243	777,891	783,173	789,676
Transfers from Closing Bond Funds	29,704	-	-	-	-	-	-	-	-	-
Interest Income	5,000	4,200	3,925	4,754	5,822	7,353	8,140	9,850	11,817	13,659
Total Revenues	4,114,485	4,228,560	4,174,328	4,136,537	4,442,805	4,120,602	4,655,754	4,561,596	4,472,367	4,534,301
Less Outstanding Issues:										
2002 GO Bonds	310,500	287,280	275,805	-	-	-	-	-	-	-
2004 CO Bonds	335,236	330,850	-	-	-	-	-	-	-	-
2005 GO Bonds	431,159	404,703	404,338	408,250	-	-	-	-	-	-
2005 CO Bonds	98,323	94,040	95,569	91,856	-	-	-	-	-	-
2006 GO Bonds	80,624	70,490	72,365	74,305	71,435	-	-	-	-	-
2006 CO Bonds	396,999	327,250	322,875	322,875	-	-	-	-	-	-
2007 CO Bonds	543,770	491,633	488,233	489,333	489,833	112,433	112,433	112,433	112,433	112,433
2010 GO Refunding Bonds	583,538	560,813	537,163	518,138	498,113	476,531	331,500	-	-	-
2010 CO Bonds	545,994	545,494	549,619	548,369	549,769	548,669	546,969	549,569	547,331	545,088
2012 GO Refunding Bonds	337,904	342,220	341,340	340,100	714,700	987,650	978,875	1,542,300	1,531,350	1,529,350
2014 GO Refunding Bonds	193,837	903,950	534,850	631,400	1,097,725	1,470,700	1,545,875	1,046,300	1,053,175	1,044,225
Total Outstanding Issues	3,857,883	4,358,722	3,622,156	3,424,625	3,421,574	3,595,983	3,515,652	3,250,602	3,244,289	3,231,096
Total Outstanding	$ 3,857,883	$ 4,358,722	$ 3,622,156	$ 3,424,625	$ 3,421,574	$ 3,595,983	$ 3,515,652	$ 3,250,602	$ 3,244,289	$ 3,231,096
Ending Working Capital	$ 2,747,101	$ 2,616,939	$ 3,169,110	$ 3,881,022	$ 4,902,253	$ 5,426,872	$ 6,566,974	$ 7,877,968	$ 9,106,046	$ 10,409,251
Estimated Tax Rate	$ 0.096	$ 0.105	$ 0.105	$ 0.105	$ 0.105	$ 0.105	$ 0.105	$ 0.105	$ 0.105	$ 0.105
Days of Working Capital	260	219	319	414	523	551	682	885	1,024	1,176

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
2015	270,000.00	4.20	17,280.00	287,280.00
2016	270,000.00	4.30	5,805.00	275,805.00
Total	540,000.00		23,085.00	563,085.00

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
2015	325,000.00	3.60	5,850.00	330,850.00
Total	325,000.00		5,850.00	330,850.00

Issued for:

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

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
2015	85,000.00	3.80	9,041.00	94,041.00
2016	90,000.00	4.13	5,569.00	95,569.00
2017	90,000.00	4.13	1,856.00	91,856.00
Total	265,000.00		16,466.00	281,466.00

Issued for:

Fire Truck	750,000
Bayshore Water / Sewer Replacement	350,000
Various Other Water / Sewer Capital Projects	700,000
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
2015	365,000.00	4.13	39,704.00	404,704.00
2016	380,000.00	4.13	24,338.00	404,338.00
2017	400,000.00	4.13	8,250.00	408,250.00
Total	1,145,000.00		72,292.00	1,217,292.00

Issued for:

Police Facility	7,675,000
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
2015	60,000.00	5.000	10,490.00	70,490.00
2016	65,000.00	5.000	7,365.00	72,365.00
2017	70,000.00	4.100	4,305.00	74,305.00
2018	70,000.00	4.100	1,435.00	71,435.00
Total	265,000.00		23,595.00	288,595.00

Issued for:

Park Improvements	1,200,000
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
2015	290,000.00	5.00	37,250.00	327,250.00
2016	300,000.00	4.75	22,875.00	322,875.00
2017	315,000.00	5.00	7,875.00	322,875.00
Total	905,000.00		68,000.00	973,000.00

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
2015	330,000.00	4.000	161,632.00	491,632.00
2016	340,000.00	4.000	148,232.00	488,232.00
2017	355,000.00	4.000	134,332.00	489,332.00
2018	370,000.00	4.000	119,832.00	489,832.00
2019	-	4.000	112,432.00	112,432.00
2020	-	4.250	112,432.00	112,432.00
2021	-	4.250	112,432.00	112,432.00
2022	-	4.250	112,432.00	112,432.00
2023	-	4.250	112,432.00	112,432.00
2024	-	4.250	112,432.00	112,432.00
2025	495,000.00	4.125	102,223.00	597,223.00
2026	515,000.00	4.125	81,392.00	596,392.00
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	4,090,000.00		1,530,280.00	5,620,280.00

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
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	325,000.00	4.000	6,500.00	331,500.00
Total	2,655,000.00		267,256.25	2,922,256.25

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
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	5,260,000.00		1,309,865.72	6,569,865.72

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
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	9,285,000.00		2,046,460.00	11,331,460.00

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.

City of La Porte
Bond Maturity Schedule
General Obligation Refunding Bonds, Series 2014

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2015	635,000.00	1.100	268,950.00	903,950.00
2016	275,000.00	1.100	259,850.00	534,850.00
2017	380,000.00	2.000	251,400.00	631,400.00
2018	865,000.00	2.000	232,725.00	1,097,725.00
2019	1,270,000.00	2.000	200,700.00	1,470,700.00
2020	1,385,000.00	3.000	160,875.00	1,545,875.00
2021	920,000.00	3.000	126,300.00	1,046,300.00
2022	955,000.00	3.000	98,175.00	1,053,175.00
2023	975,000.00	3.000	69,225.00	1,044,225.00
2024	1,010,000.00	3.000	36,925.00	1,046,925.00
2025	550,000.00	3.000	9,625.00	559,625.00
Total	9,220,000.00		1,714,750.00	10,934,750.00

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
2006 General Obligation Bonds
2006 Certificates of Obligation Bonds
2007 Certificates of Obligation Bonds

Call Option: Bonds maturing on March 15, 2024 and thereafter are callable in whole or in part on any date beginning March 15, 2023 @ 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 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	286,151	286,651	288,084	22,116
Plus Revenues:				
Transfer from Utility Fund	287,044	277,226	-	-
Interest Income	500	1,433	1,440	-
Total Revenues	287,544	278,659	1,440	-
Less Outstanding Issues:				
1994 Revenue Refunding Bonds	-	-	-	-
1998 Revenue Bonds	-	-	-	-
2006 PPF Bonds	287,044	277,226	267,409	-
Total Outstanding Issues	287,044	277,226	267,409	-
Ending Working Capital	286,651	288,084	22,116	22,116
Days of Working Capital	365	379	30	

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2015	262,500.00	3.74	14,726.25	277,226.25
2016	262,500.00	3.74	4,908.75	267,408.75
Total	525,000.00		19,635.00	544,635.00

Issued for:

Automated Meter Reading Project	2,625,000
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 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	-	-	-	-
Plus Revenues:				
Billings to Cities	688,650	691,838	692,850	326,400
Total Revenues	688,650	691,838	692,850	326,400
Less Expenses:				
2010 Refunding Bonds	688,650	691,838	692,850	326,400
Total Expenses	688,650	691,838	692,850	326,400
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
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	320,000.00	4.00	6,400.00	326,400.00
Total	1,640,000.00		71,087.50	1,711,087.50

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 Sourheast 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
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	274,112.00	4.00	5,482.24	279,594.24
Total	1,404,824.00		60,893.55	1,465,717.55

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
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	130,872.00		5,672.78	136,544.78

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
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	104,304.00		4,521.17	108,825.17

City of La Porte
Grant Fund (032) Summary

Beginning Fund Balance 9/30/13		$ 1,113,345
Plus Estimated 13-14 Revenues		543,714
Less Estimated 13-14 Expenditures		717,954
Estimated Fund Balance 9/30/14		939,105
Plus 14-15 Revenues:		
Municipal Court Reserve Funds	75,000	
Child Safety Funds	50,000	
Public Safety Grants	223,188	
AAA Grant	56,249	
Donations	4,850	
Total Revenues		409,287
Equals Total Resources		1,348,392
Less 14-15 Expenditures:		
Confiscated Funds	95,593	
Municipal Court Reserve Funds	62,820	
Child Safety Funds	61,478	
STEP - Speed/Intersection Traffic Control Grant	49,088	
HGAC - DWI Enforcement	6,000	
Bulletproof Vest Partnership	6,940	
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	77,900	
Click it or Ticket	3,000	
LEOSE	5,700	
Animal Control Funds	2,500	
Shell Pipeline Donation Funds	850	
Houston/Harris County Area Agency on Aging	56,249	
Total Expenditures		502,678
Ending Fund Balance 9/30/15		$ 845,714

	Estimated 2013-14	Projected 2014-15
Revenues	$ 543,714	$ 409,287
Expenditures	717,954	502,678
Revenues over Expenditures	$ (174,240)	$ (93,391)

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

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Fines & Forfeits:					
407.23-00	Child Safety Fee	$ 56,058	$ 50,000	$ 50,000	$ 50,000
407.27-00	Security Fee	31,633	30,000	30,000	30,000
407.28-00	Technology Fee	42,165	40,000	40,000	40,000
407.33-00	Confiscated Funds - Federal	31,983	-	20,520	-
407.34-00	Confiscated Funds - State	52,874	-	17,608	-
407.37-00	Judicial Fund	6,295	5,000	5,000	5,000
Fines & Forfeits Subtotal		221,008	125,000	163,128	125,000
Charges for Services:					
408.01-43	Park Development	52,520	-	9,696	-
408.01-44	Animal Control Donations	2,490	4,000	21,827	4,000
Charges for Services Subtotal		55,010	4,000	31,523	4,000
Intergovernmental:					
409.01-00	Public Safety Grants	209,869	593,319	290,459	223,188
409.02-00	AAA Grant	48,717	60,768	60,768	56,249
409.03-00	Emergency Services Grants	-	-	-	-
409.04-00	Community Development Grants	289,298	-	-	-
409.09-00	Public Works Grants	20,168	-	-	-
Intergovernmental Subtotal		568,052	654,087	351,227	279,437
Miscellaneous:					
410.01-07	Donations	-	850	850	850
Miscellaneous Subtotal		-	850	850	850
Interest:					
483.01-00	Interest Income	1,617	-	1,500	-
Interest Subtotal		1,617	-	1,500	-
Total Grant Fund		$ 845,687	$ 783,937	$ 548,228	$ 409,287

City of La Porte, Texas
Grant Fund - Seized Funds - Federal **032-5253-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services					
1020	Overtime	$ 18,299	$ 15,000	$ 15,000	$ 15,000
1060	FICA	1,409	1,148	1,148	1,148
1065	Retirement	3,282	2,645	2,645	2,645
Personal Services Subtotal		22,990	18,793	18,793	18,793
Supplies					
2015	Other Supplies	695	7,000	7,000	-
2017	Specialized Supplies	-	10,000	10,000	-
2090	Machinery/Tools/Equipment	17,713	20,000	20,000	-
2093	Computer Equipment	-	2,000	2,000	-
Supplies Subtotal		18,408	39,000	39,000	-
Services & Charges:					
4011	Building Maintenance	3,470	-	-	-
4055	Computer Software	1,474	20,000	20,000	-
Services & Charges Subtotal		4,944	20,000	20,000	-
Capital Outlay					
8021	Machinery, Tools & Equipment	21,363	65,000	65,000	-
8023	Compuer Equipment	-	-	-	12,000
8050	Motor Vehicles	-	-	-	-
Capital Subtotal		21,363	65,000	65,000	12,000
Division Total		**$ 67,705**	**$ 142,793**	**$ 142,793**	**$ 30,793**

City of La Porte, Texas
Grant Fund - Seized Funds - State **032-5253-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies					
2003	Protective Clothing	$ -	$ 7,650	$ 7,650	$ 2,000
2015	Other Supplies	7,155	2,500	2,500	500
2017	Specialized Supplies	-	-	-	-
2090	Machinery/Tools/Equipment	9,247	2,500	2,500	7,000
2093	Computer Equipment	-	-	-	-
Supplies Subtotal		16,402	12,650	12,650	9,500
Services & Charges:					
3001	Memberships & Subscriptions	1,799	1,500	1,500	-
3020	Training & Seminars	7,130	23,000	23,000	16,000
4019	Rental of Equipment	-	-	-	7,200
4055	Computer Software	4,788	3,600	3,600	3,600
Services & Charges Subtotal		13,717	28,100	28,100	26,800
Capital Outlay					
8050	Motor Vehicles	-	-	-	28,500
Capital Subtotal		-	-	-	28,500
Division Total		**$ 30,119**	**$ 40,750**	**$ 40,750**	**$ 64,800**

City of La Porte, Texas
Grant Fund - Speed/Intersection Traffic Control (STEP) **032-5253-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services					
1020	Overtime	$ 49,046	$ 49,088	$ 49,088	$ 49,088
1060	FICA	13	-	-	-
1065	TMRS	29	-	-	-
Personal Services Subtotal		49,088	49,088	49,088	49,088
Division Total		**$ 49,088**	**$ 49,088**	**$ 49,088**	**$ 49,088**

City of La Porte, Texas
Grant Fund - HGAC - DWI Enforcement **032-5253-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1020	Overtime	$ 5,457	$ 12,131	$ 12,131	$ 6,000
1060	FICA	413	-	-	-
1065	TMRS	976	-	-	-
Personal Services Subtotal		6,846	12,131	12,131	6,000
Division Total		**$ 6,846**	**$ 12,131**	**$ 12,131**	**$ 6,000**

City of La Porte, Texas
Grant Fund - Click-it-or-Ticket (CIOT) **032-5253-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1020	Overtime	$ 1,710	$ 3,000	$ 3,000	$ 3,000
1060	FICA	116	-	-	-
1065	TMRS	270	-	-	-
Personal Services Subtotal		2,096	3,000	3,000	3,000
Division Total		**$ 2,096**	**$ 3,000**	**$ 3,000**	**$ 3,000**

City of La Porte, Texas
Grant Fund - LEOSE Grant **032-5252-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges				
3020 Training/Seminars	$ 5,380	$ 5,700	$ 5,700	$ 5,700
Services & Charges Subtotal	5,380	5,700	5,700	5,700
Division Total	**$ 5,380**	**$ 5,700**	**$ 5,700**	**$ 5,700**

City of La Porte, Texas
Grant Fund - Bulletproof Vest Partnership **032-5253-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies				
2003 Protective Clothing	$ 1,425	$ 3,990	$ 3,990	$ 6,940
Supplies Subtotal	1,425	3,990	3,990	6,940
Division Total	**$ 1,425**	**$ 3,990**	**$ 3,990**	**$ 6,940**

City of La Porte, Texas
Grant Fund - Donations - Shell Pipeline **032-5253-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies:				
2015 Other Supplies	$ -	$ 850	$ 850	$ 850
Supplies Subtotal	-	850	850	850
Division Total	**$ -**	**$ 850**	**$ 850**	**$ 850**

City of La Porte, Texas
Grant Fund - NRA Foundation Grant for SWAT Equipment **032-5253-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies:				
2017 Specialized Supplies	$ 230	$ 5,000	$ 5,000	$ 5,000
Supplies Subtotal	230	5,000	5,000	5,000
Division Total	**$ 230**	**$ 5,000**	**$ 5,000**	**$ 5,000**

City of La Porte, Texas
Grant Fund - High Intensity Drug Traffic Area Grant (HIDTA) **032-5256-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services				
1020 Overtime	$ -	$ 16,000	$ 16,000	$ 16,000
Personal Services Subtotal	-	16,000	16,000	16,000
Services & Charges:				
4019 Rental of Equipment	6,504	7,560	7,560	7,560
Services & Charges Subtotal	6,504	7,560	7,560	7,560
Division Total	**$ 6,504**	**$ 23,560**	**$ 23,560**	**$ 23,560**

City of La Porte, Texas
Grant Fund - Internet Crimes Against Children (ICAC) Grant **032-5256-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 44,550	$ -	$ -	$ -
1020	Overtime	2,793	63,000	63,000	63,000
1060	FICA	3,408	-	-	-
1065	TMRS	7,840	-	-	-
1080	Medical Insurance	7,202	-	-	-
Personal Services Subtotal		65,793	63,000	63,000	63,000
Supplies:					
2004	Gas & Oil	(128)	2,800	2,800	2,800
Supplies Subtotal		(128)	2,800	2,800	2,800
Services & Charges					
3020	Training/Seminars	2,430	4,000	4,000	4,000
4019	Rental of Equipment	-	8,100	8,100	8,100
Services & Charges Subtotal		2,430	12,100	12,100	12,100
Division Total		**$ 68,095**	**$ 77,900**	**$ 77,900**	**$ 77,900**

City of La Porte, Texas
Grant Fund - Organized Crime & Drug Enforcement Task Force Grant **032-5256-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:				
1010 Regular Earnings	$ -	$ 17,200	$ 17,200	$ -
Personal Services Subtotal	-	17,200	17,200	-
Division Total	**$ -**	**$ 17,200**	**$ 17,200**	**$ -**

City of La Porte, Texas
Grant Fund - Victim Coordinator Liaison Grant **032-5256-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:				
1010 Regular Earnings	$ 42,172	$ 39,000	$ 39,000	$ 39,000
Personal Services Subtotal	42,172	39,000	39,000	39,000
Division Total	**$ 42,172**	**$ 39,000**	**$ 39,000**	**$ 39,000**

City of La Porte, Texas
Grant Fund - Texas Comptroller - Sexual Assault/Medical Exams **032-5256-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges:				
5007 Other Professional Services	$ 10,850	$ 7,000	$ 7,000	$ 7,000
Services & Charges Subtotal	10,850	7,000	7,000	7,000
Division Total	**$ 10,850**	**$ 7,000**	**$ 7,000**	**$ 7,000**

City of La Porte, Texas
Grant Fund - Animal Control Funds **032-5258-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies:					
2007	Chemicals	$ 2,016	$ 2,000	$ 2,000	$ 2,000
2015	Other Supplies	-	500	500	500
Supplies Subtotal		2,016	2,500	2,500	2,500
Division Total		**$ 2,016**	**$ 2,500**	**$ 2,500**	**$ 2,500**

City of La Porte, Texas
Grant Fund - NRA Range Grant **032-5253-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies				
2003 Protective Clothing	$ -	$ 20,960	$ -	$ -
Supplies Subtotal	-	20,960	-	-
Services & Charges:				
3020 Training & Seminars	-	5,000	-	-
Services & Charges Subtotal	-	5,000	-	-
Capital Outlay				
8050 Motor Vehicles	-	10,000	-	-
Capital Outlay Subtotal	-	10,000	-	-
Division Total	**$ -**	**$ 35,960**	**$ -**	**$ -**

City of La Porte, Texas
Grant Fund - JAG Grant **032-5253-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Capital Outlay				
8023 Computer Equipment	$ -	$ 46,890	$ 46,890	$ -
Capital Outlay Subtotal	-	46,890	46,890	-
Division Total	**$ -**	**$ 46,890**	**$ 46,890**	**$ -**

City of La Porte, Texas
Grant Fund - Homeland Security Grant (State) **032-5253-521**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
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) **032-5256/58-521**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services					
1020	Overtime	$ 6,996	$ 14,000	$ 14,000	$ 14,000
1060	FICA	545	1,072	1,072	1,072
1065	TMRS	1,267	2,469	2,469	2,469
Personal Services Subtotal		8,808	17,541	17,541	17,541
Supplies					
2015	Other Supplies	601	3,500	3,500	3,500
2017	Specialized Supplies	10,178	12,500	12,500	12,500
Supplies Subtotal		10,779	16,000	16,000	16,000
Services & Charges:					
3020	Training & Seminars	4,553	5,500	5,500	5,500
4050	Computer Hardware	-	1,500	1,500	1,500
Services & Charges Subtotal		4,553	7,000	7,000	7,000
Division Total		**$ 24,140**	**$ 40,541**	**$ 40,541**	**$ 40,541**

City of La Porte, Texas
Grant Fund - Child Safety Funds (Municipal Court) **032-6064-512**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1020	Overtime	$ 2,312	$ 8,640	$ 8,640	$ 9,450
1060	FICA	173	-	-	-
1065	TMRS	405	-	-	-
Personal Services Subtotal		2,312	8,640	8,640	9,450
Supplies					
2008	Educational	2,275	2,410	2,410	4,087
Supplies Subtotal		2,275	2,410	2,410	4,087
Services & Charges:					
4055	Computer Software	579	-	-	-
5007	Other Professional Services	800	4,900	4,900	7,400
Services & Charges Subtotal		1,379	4,900	4,900	7,400
Capital Outlay					
8050	Motor Vehicles	-	-	-	-
Capital Outlay Subtotal		-	-	-	-
Division Total		**$ 6,255**	**$ 15,950**	**$ 15,950**	**$ 20,937**

City of La Porte, Texas
Grant Fund - Municipal Court Reserve Funds **032-6064-512**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Services & Charges:					
4080	Building Security	$ 17,721	$ 18,626	$ 18,626	$ 25,100
4081	Technology	53,530	29,270	29,270	29,720
4082	Judicial Efficiency	11,334	7,500	7,500	8,000
Services & Charges Subtotal		82,585	55,396	55,396	62,820
Division Total		**$ 82,585**	**$ 55,396**	**$ 55,396**	**$ 62,820**

City of La Porte, Texas
Grant Fund - Houston/Harris County Area Agency on Aging (AAA) **032-8082/89-551**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 15,266	$ 24,000	$ 24,000	$ 21,250
1060	FICA	1,259	900	900	900
1065	Retirement	2,831	3,000	3,000	2,900
1067	PARS Retirement	86	200	200	200
Personal Services Subtotal		19,442	28,100	28,100	25,250
Supplies					
2002	Postage	88	-	-	-
2015	Other Supplies	18	-	-	-
Supplies Subtotal		106	-	-	-
Services & Charges:					
3020	Training/Seminars	-	800	800	-
5007	Other Professional Services	27,166	31,000	31,000	30,000
6001	Uniform/Towel Cleaning	876	868	868	999
Services & Charges Subtotal		28,042	32,668	32,668	30,999
Division Total		**$ 47,590**	**$ 60,768**	**$ 60,768**	**$ 56,249**

City of La Porte
Street Maintenance Fund (033) Summary

Beginning Fund Balance 9/30/13		$ 955,347
Plus Estimated 13-14 Revenues		1,078,780
Less Estimated 13-14 Expenditures		1,985,356
Estimated Fund Balance 9/30/14		48,771
Plus 14-15 Revenues:		
Sales Tax	1,104,315	
Interest Income	1,400	
Total Revenues		1,105,715
Equals Total Resources		1,154,486
Less 14-15 Expenditures:		
Street Maintenance Projects	795,000	
Total Expenditures		795,000
Ending Fund Balance 9/30/15		$ 359,486

	Estimated 2013-14	Projected 2014-15
Revenues	$ 1,078,780	$ 1,105,715
Expenditures	1,985,356	795,000
Revenues over Expenditures	$ (906,576)	$ 310,715

City of La Porte
Street Maintenance Sales Tax Fund (033)
Statement of Revenues

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	$ 1,018,912	$ 994,719	$ 1,077,380	$ 1,104,315
Charges for Services Subtotal		1,018,912	994,719	1,077,380	1,104,315
Interest:					
483.01-00	Interest Income	1,438	1,000	1,400	1,400
Interest Subtotal		1,438	1,000	1,400	1,400
Total Street Maintenance Sales Tax Fund Revenues		$ 1,020,350	$ 995,719	$ 1,078,780	$ 1,105,715

City of La Porte, Texas
Street Maintenance Sales Tax **033-7071-531**
Detail of Expenditures

	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Capital Outlay:				
8029 Paving / Street Repair	852,040	1,422,000	1,985,356	795,000
Capital Outlay Subtotal	852,040	1,422,000	1,985,356	795,000
Division Total	**$ 852,040**	**$ 1,422,000**	**$ 1,985,356**	**$ 795,000**

City of La Porte
Emergency Services District Fund (034) Summary

Beginning Fund Balance 9/30/13		$ 501,469
Plus Estimated 13-14 Revenues		1,079,478
Less Estimated 13-14 Expenditures		984,442
Estimated Fund Balance 9/30/14		596,505
Plus 14-15 Revenues:		
Sales Tax	1,104,315	
Interest Income	500	
Total Revenues		1,104,815
Equals Total Resources		1,701,320
Less 14-15 Expenditures:		
Fire Prevention	20,471	
Fire Suppression	1,029,396	
Emergency Medical Services	272,771	
Total Expenditures		1,322,638
Ending Fund Balance 9/30/15		$ 378,682

	Estimated 2013-14	Projected 2014-15
Revenues	$ 1,079,478	$ 1,104,815
Expenditures	984,442	1,322,638
Revenues over Expenditures	$ 95,036	$ (217,823)

City of La Porte
Emergency Services District Sales Tax Fund (034)
Statement of Revenues

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	$ 960,568	$ 900,000	$ 1,077,380	$ 1,104,315
Charges for Services Subtotal		960,568	900,000	1,077,380	1,104,315
Administrative Transfers:					
480.01-38	Transfer from 4B Fund	-	-	1,598	-
Administrative Transfers Subtotal		-	-	1,598	-
Interest:					
483.01-00	Interest Income	145	300	500	500
Interest Subtotal		145	300	500	500
Total Street Maintenance Sales Tax Fund Revenues		$ 960,713	$ 900,300	$ 1,079,478	$ 1,104,815

Emergency Services District Fund
Fiscal Year 2014-15

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 91,932	$ 93,459	$ 93,264	$ 95,531	2.22%
Supplies	128,051	125,100	124,500	131,450	5.08%
Services & Charges	417,179	487,147	484,233	519,657	6.67%
Capital Outlay	69,256	317,445	282,445	576,000	81.45%
Division Total	$ 706,418	$ 1,023,151	$ 984,442	$ 1,322,638	29.27%

Personnel Position Roster

	Approved 2012-13	Approved 2013-14	Approved 2014-15
Training Safety Officer	1.00	1.00	1.00
Total	1.00	1.00	1.00

City of La Porte, Texas
Fire Prevention - ESD **34-5050-522**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies:					
2003	Protective Clothing	735	1,500	1,250	1,500
2090	Machinery/Tools/Equipment	7,760	-	-	4,200
Supplies Subtotal		8,495	1,500	1,250	5,700
Services & Charges:					
3001	Members & Subscriptions	255	-	-	-
3020	Training/Seminars	920	3,000	1,936	4,500
4020	Motor Pool: Lease Fees	3,852	3,852	3,852	5,271
5001	Accounting	-	-	-	5,000
Services & Charges Subtotal		5,027	6,852	5,788	14,771
Capital Outlay					
8050	Motor Vehicles	$ 26,256	$ 35,000	$ -	$ -
Capital Outlay Subtotal		26,256	35,000	-	-
Division Total		**$ 39,778**	**$ 43,352**	**$ 7,038**	**$ 20,471**

City of La Porte, Texas
Fire Suppression - ESD **034-5051-522**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 63,380	$ 65,137	$ 65,174	$ 67,748
1030	Certification	1,205	1,200	1,034	-
1035	Longevity	484	-	532	580
1044	Cleaning Allowance	241	241	110	241
1060	FICA	4,856	4,954	4,817	5,259
1065	Retirement	11,308	11,469	11,139	11,245
1080	Insurance - Medical	10,422	10,422	10,422	10,422
1081	Insurance - Life	36	36	36	36
	Personal Services Subtotal	91,932	93,459	93,264	95,531
Supplies:					
2001	Office Supplies	177	-	-	-
2003	Protective Clothing	46,445	47,350	47,000	47,350
2005	Minor Tools	598	-	-	-
2006	Cleaning	224	-	-	-
2007	Chemical	2,277	3,700	3,700	3,700
2009	Medical	6,634	7,400	7,000	7,400
2015	Other Supplies	1,562	-	-	-
2019	Training Field Supplies	16,011	8,200	8,200	11,500
2090	Machinery/Tools/Equipment	18,835	24,300	24,000	29,300
2091	Office Furniture / Equipment	1,047	2,500	1,950	2,500
	Supplies Subtotal	93,810	93,450	91,850	101,750
Services & Charges:					
3020	Training/Seminars	24,855	25,200	25,200	27,500
4002	Machinery/Tools/Equipment	30,236	40,800	40,800	40,800
4020	Motor Pool Lease Fees	257,460	280,045	280,045	299,283
9997	Request for Special Programs	-	1,012	-	1,532
	Services & Charges Subtotal	312,551	347,057	346,045	369,115
Capital Outlay:					
8021	Mach / Tools & Equipment	-	98,000	98,000	463,000
	Capital Outlay Subtotal	-	98,000	98,000	463,000
Division Total		**$ 498,293**	**$ 631,966**	**$ 629,159**	**$ 1,029,396**

City of La Porte, Texas
Emergency Medical Services - ESD **034-5059-522**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Supplies:					
2003	Protective Clothing	16,383	17,250	18,500	20,000
2090	Machinery/Tools/Equipment	9,363	12,900	12,900	-
2091	Office Furniture/Equipment	-	-	-	1,000
2093	Computer Equipment	-	-	-	3,000
Supplies Subtotal		25,746	30,150	31,400	24,000
Services & Charges:					
3020	Training/Seminars	10,168	15,380	15,380	15,380
4002	Machinery/Tools/Equipment	12,153	13,638	12,800	25,150
4020	Motor Pool: Lease Fees	77,280	104,220	104,220	95,241
Services & Charges Subtotal		99,601	133,238	132,400	135,771
Capital Outlay:					
8021	Mach/Tools & Equip	43,000	184,445	184,445	113,000
Capital Outlay Subtotal		43,000	184,445	184,445	113,000
Division Total		**$ 168,347**	**$ 347,833**	**$ 348,245**	**$ 272,771**

City of La Porte
Hotel/Motel Occupancy Tax Fund (037) Summary

Beginning Fund Balance 9/30/13		$ 1,069,002
Plus Estimated 13-14 Revenues		582,431
Less Estimated 13-13 Operating Expenditures	659,876	
Reserve for Mainstreet	25,632	
Total Expenditures & Commitments		685,508
Estimated Fund Balance 9/30/14		965,925
Plus 14-15 Revenues:		
Occupancy Tax	575,000	
Interest Income	1,500	
Total Revenue		576,500
Equals Total Resources		1,542,425
Less 14-15 Expenditures:		
Hotel / Motel Operations	651,039	
Transfer to General CIP Fund	175,000	
Total Expenditures		826,039
Ending Fund Balance 9/30/15		$ 716,386

	Estimated 2013-14	Projected 2014-15
Revenues	$ 582,431	$ 576,500
Expenditures & Commitments	685,508	826,039
Revenues over Expenditures	$ (103,077)	$ (249,539)

City of La Porte
Hotel/Motel Occupancy Tax Fund (037)
Statement of Revenues

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
405.03-00	Occupancy Taxes	$ 565,562	$ 500,000	$ 575,000	$ 575,000
Charges for Services Subtotal		565,562	500,000	575,000	575,000
Miscellaneous:					
410.01-00	Miscellaneous Revenue	3,770	-	3,950	-
Miscellaneous Subtotal		3,770	-	3,950	-
Administrative Transfers:					
480.01-01	Transfer from General Fund	-	-	1,981	-
Administrative Transfers Subtotal		-	-	1,981	-
Interest:					
483.01-00	Interest Income	1,396	1,500	1,500	1,500
Interest Subtotal		1,396	1,500	1,500	1,500
Total Hotel/Motel Tax Fund Revenues		$ 570,728	$ 501,500	$ 582,431	$ 576,500

Hotel/Motel Fund
Fiscal Year 2014-15

Hotel / Motel Operations

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 96,389	$ 147,657	$ 146,435	$ 143,223	-3.00%
Supplies	45,532	20,600	10,812	16,899	-17.97%
Services & Charges	390,324	544,822	502,620	665,917	22.23%
Division Total	$ 532,245	$ 713,079	$ 659,867	$ 826,039	15.84%

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, directional and historical signage, and projects that enhance the City's image to out of town guests.

Personnel Position Roster

	Approved 2012-13	Approved 2013-14	Approved 2014-15
Economic Development Coordinator	0.50	0.50	0.25
Marketing Specialist	-	0.50	0.75
Secretary IV	0.25	0.25	0.25
Total	0.75	1.25	1.25

City of La Porte, Texas
Hotel/Motel - Operations **037-6063-565**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 36,527	$ 74,098	$ 73,151	$ 71,044
1020	Overtime	33,902	33,300	33,300	33,300
1035	Longevity	365	181	85	165
1060	FICA	5,599	8,189	8,091	7,771
1065	Retirement	12,156	18,840	18,751	17,894
1080	Insurance - Medical	7,817	13,028	13,028	13,028
1081	Insurance - Life	23	21	29	21
Personal Services Subtotal		96,389	147,657	146,435	143,223
Supplies:					
2001	Office Supplies	106	200	200	200
2002	Postage	-	200	150	150
2015	Other Supplies	432	500	362	900
2075	Tourism Development	38,394	15,000	7,750	10,000
2076	City Maps	6,600	4,700	2,350	2,400
2090	Machinery/Tools/Equipment	0	0	0	3249
Supplies Subtotal		45,532	20,600	10,812	16,899
Services & Charges:					
3001	Memberships & Subscriptions	90,294	26,720	245	2,000
3020	Training/Seminars	223	2,500	3,700	3,500
4001	Office Equipment	-	-	-	150
4055	Computer Software	-	-	-	600
4060	Technology Lease Fees	376	175	175	567
5001	Accounting	4,400	9,600	9,600	9,600
5007	Other Professional Service	-	50,000	50,000	45,000
6002	Printing & Reproduction	49	1,500	-	-
6005	Advertising	3,625	56,400	56,400	72,000
6015	Community Festivals	24,631	50,000	40,000	165,000
6016	Chamber of Commerce	67,298	125,000	125,000	125,000
6030	Heritage Society - Joint Venture	11,928	15,000	10,000	10,000
9997	Request for Special Programs	-	427	-	-
9001	Admn Trans to Fund 001	42,500	42,500	42,500	57,500
9015	Admn Trans to Fund 015	145,000	165,000	165,000	175,000
Services & Charges Subtotal		390,324	544,822	502,620	665,917
Division Total		**$ 532,245**	**$ 713,079**	**$ 659,867**	**$ 826,039**

City of La Porte
La Porte Development Corporation (038) Fund Summary
(Section 4B Sales Tax)

Beginning Fund Balance 9/30/13		$ 2,768,155
Plus Estimated 13-14 Revenues		2,160,472
Less 13-14 Expenditures and Commitments		
Debt Payments	948,545	
Economic Development Operations	504,983	
Capital Projects/Transfers	177,000	
Total Expenditures		1,630,528
Estimated Fund Balance 9/30/14		3,298,099
Plus 14-15 Revenues:		
1/2 Cent Sales Tax	2,208,630	
Interest Income	4,500	
Total Revenues		2,213,130
Equals Total Resources		5,511,229
Less 14-15 Expenditures:		
Economic Development Operations	334,794	
Debt Service Transfer *	1,083,817	
Total Expenditures		1,418,611
Ending Fund Balance 9/30/15		$ 4,092,618

	Estimated 2013-14	Projected 2014-15
Revenues	$ 2,160,472	$ 2,213,130
Expenditures & Commitments	1,630,528	1,418,611
Revenues over Expenditures	$ 529,944	$ 794,519

**Debt Service Payments for Library, Bay Area Boulevard & Canada Road and Ballfields.*

Economic Development Corporation
Fiscal Year 2014-15

Expenditure Summary

	Actual 2012-13	*Budget 2013-14*	*Estimated 2013-14*	*Adopted 2014-15*	*Percent Change*
Personal Services	$ 53,726	$ 69,872	$ 72,056	$ 100,367	43.64%
Supplies	1,730	3,000	3,000	3,000	0.00%
Services & Charges	1,649,759	1,394,472	1,555,472	1,315,244	-5.68%
Division Total	$ 1,705,215	$ 1,467,344	$ 1,630,528	$ 1,418,611	-3.32%

Scope of Services Summary

The Economic Development Department works with the Board of the La Porte Development Corporation, Board of the Tax Increment Reinvestment Zone, and La Porte City Council to establish policies and programs that promote both the economic well-being and quality of life for La Porte's citizens and visitors. The Economic Development Department also solicits and incentivizes investment in public improvements, tourism, new retail, restaurant, office, industrial, and tourism-related development, small business development, new single family and multi-family residential development, the expansion and retention of existing businesses, and re-vitalization as well as redevelopment of the community's older, commercial corridors like Main Street and S. Broadway.

The Economic Development Department and its activities are funded through the collection of a 1/2 cent sales tax. Past projects include the re-nourishment of Sylvan Beach, the ball fields at Pecan Park, the La Porte Community Library, infrastructure improvements on Main Street, and incentives to more than twenty (20) companies which have committed to investing more than $4 billion in capital and creating more than 470 new primary jobs in areas under the taxing jurisdictions of the City of La Porte and La Porte ISD.

In the upcoming FY 2014-15, the Economic Development Department has budgeted to award over $200,000 for businesses in the La Porte Enhancement Grant District, which includes large portions of Main Street and S. Broadway, that desire to enhance their exterior facades and signs. The Economic Development Department will continue to work on projects that are related to new business development, business retention and expansion, tourism, small business development, new residential development, marketing, workforce development, transportation, and quality of life to improve the economic well-being and quality of life for La Porte's citizens and visitors.

Personnel Position Roster

	Approved 2012-13	Approved 2013-14	Requested 2014-15
Economic Development Coordinator	0.50	0.50	0.75
Secretary IV	0.25	0.25	0.25
Total	0.75	0.75	1.00

City of La Porte
La Porte Development Corporation Fund (038)
Statement of Revenues

Object	Description	Actual 2012-13	Budget 2013-14	Revised 2013-14	Projected 2014-15
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	$ 2,037,831	$ 1,989,438	$ 2,154,761	$ 2,208,630
Charges for Services Subtotal		2,037,831	1,989,438	2,154,761	2,208,630
Administrative Transfers:					
480.01-01	Transfer from General Fund	-	-	1,211	-
Administrative Transfers Subtotal		-	-	1,211	-
Interest:					
483.01-00	Interest Income	3,832	3,500	4,500	4,500
Interest Subtotal		3,832	3,500	4,500	4,500
Total La Porte Development Corp Fund Revenues		$ 2,041,663	$ 1,992,938	$ 2,160,472	$ 2,213,130

City of La Porte, Texas
Economic Development Corporation **038-6030-565**
Detail of Expenditures

		Actual 2012-13	Budget 2013-14	Estimated 2013-14	Adopted 2014-15
Personal Services:					
1010	Regular Earnings	$ 36,370	$ 49,618	$ 51,460	$ 72,046
1020	Overtime	44	-	32	-
1030	Certification	-	-	9	-
1035	Longevity	365	181	85	139
1060	FICA	2,744	3,692	3,808	5,383
1065	Retirement	6,363	8,544	8,825	12,356
1080	Insurance - Medical	7,817	7,817	7,817	10,423
1081	Insurance - Life	23	20	20	20
Personal Services Subtotal		53,726	69,872	72,056	100,367
Supplies:					
2001	Office Supplies	150	200	200	200
2002	Postage	13	2,000	2,000	2,000
2015	Other Supplies	1,567	800	800	800
Supplies Subtotal		1,730	3,000	3,000	3,000
Services & Charges:					
3001	Memberships & Subscriptions	45,293	43,500	43,500	45,000
3020	Training/Seminars	9,983	22,500	22,500	10,500
5001	Accounting	5,000	5,000	5,000	5,000
5003	Legal	5,549	10,000	10,000	10,000
5007	Other Professional Services	33,232	35,500	5,500	6,000
6002	Printing & Reproduction	3,024	10,500	10,500	10,000
6005	Advertising	26,103	41,000	41,000	48,000
6040	Trade Shows	-	-	-	11,000
7004	Water	4,775	-	-	-
9997	Special Programs	412,332	100,927	291,927	85,927
9004	Adm Transfer to Fund 004	410,061	948,545	948,545	1,083,817
9015	Adm Transfer to Fund 015	695,000	177,000	177,000	-
Services & Charges Subtotal		1,649,759	1,394,472	1,555,472	1,315,244
Division Total		**$ 1,705,215**	**$ 1,467,344**	**$ 1,630,528**	**$ 1,418,611**

City of La Porte
Tax Increment Reinvestment Zone One (039) Fund Summary

Beginning Fund Balance 9/30/13		$ 920,048
Plus Estimated 13-14 Revenues		2,645,504
Less 13-14 Expenditures and Commitments		2,910,409
Estimated Fund Balance 9/30/14		655,143
Plus 14-15 Revenues:		
Property Tax Revenue	2,199,399	
Interest Earnings	650	
Developer Advances	488,584	
Total Revenues		2,688,633
Equals Total Resources		3,343,776
Less 14-15 Expenditures and Commitments		
Maintenance & Operations	44,850	
City Administration	54,850	
Educational Facilities	469,453	
TIRZ Developer Projects	2,238,584	
Total Expenditures		2,807,737
Ending Fund Balance 9/30/15		$ 536,039

	Estimated 2013-14	Projected 2014-15
Revenues	$ 2,645,504	$ 2,688,633
Expenditures & Commitments	2,910,409	2,807,737
Revenues over Expenditures	$ (264,905)	$ (119,104)

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
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
2013	2012	2,080,199,179	797,558,553	-	536,721,284	2,341,036,448

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	$ 1,560,406,910	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%
0.710000	2,341,036,448	100%

CITY OF LA PORTE, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

	2004	2005	2006	2007	2008
City of La Porte by fund:					
General	$ 0.57500	$0.61100	$0.61100	$0.61200	$0.61900
Debt service	0.13500	0.09900	0.09900	0.09800	0.09100
Total Direct Rates	0.71000	0.71000	0.71000	0.71000	0.71000
Harris County Flood Control District	0.03318	0.03322	0.03241	0.03106	0.03086
Harris County	0.39990	0.39986	0.40239	0.39239	0.38923
Port of Houston Authority	0.01670	0.01474	0.01302	0.01437	0.01773
Harris County Board of Education	0.00630	0.00629	0.00629	0.00585	0.00584
Hospital District	0.19020	0.19020	0.19216	0.19216	0.19216
La Porte I.S.D.	1.68000	1.73400	1.73400	1.30500	1.32500
San Jacinto Jr. College District	0.13910	0.14537	0.14537	0.14537	0.16341
Total Direct and Overlapping Rates	$ 3.17538	$3.23368	$3.23564	$2.79620	$2.83423

Tax rates per $100 of assessed valuation
Source: Harris County Appraisal District

2009	2010	2011	2012	2013
$0.61900	$0.61900	$0.60500	$ 0.60500	$ 0.64000
0.09100	0.09100	0.10500	0.10500	0.07000
0.71000	0.71000	0.71000	0.71000	0.71000
0.02922	0.02923	0.02809	0.02809	0.02827
0.39224	0.38805	0.39117	0.40021	0.41455
0.01636	0.02054	0.01856	0.01952	0.01716
0.00605	0.00658	0.00658	0.00662	0.00636
0.19216	0.19216	0.19216	0.18216	0.17000
1.32500	1.32500	1.35500	1.33000	1.33000
0.17080	0.17628	0.18560	0.18560	0.18560
$2.84183	$2.84784	$2.88716	$ 2.86220	$ 2.86194

CITY OF LA PORTE, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and 10 Years Ago

	2013				2004		
Property Tax Payer	**Taxable Assessed Value**	**Rank**	**% of Taxable Assessed Value**	**Property Tax Payer**	**Taxable Assessed Value**	**Rank**	**% of Taxable Assessed Value**
Conoco Phillips Co	$ 55,003,611	1	2.35%	Oxy Vinyls LP	$ 49,186,150	1	3.15%
Equistar Chemicals LP	48,080,698	2	2.05%	Conoco Phillips, Inc.	46,876,580	2	3.00%
Wilson Supply	44,744,569	3	1.91%	Equistar Chemicals LP	45,239,660	3	2.90%
Granite Underwood Dist. Ctr LP	42,146,335	4	1.80%	BP Solvay	37,068,510	4	2.38%
Oxy Vinyls LP	40,374,180	5	1.72%	PPG Industries	35,723,480	5	2.29%
Ineos USA LLC	37,999,780	6	1.62%	Attofina Petrochemicals	26,149,430	6	1.69%
Underwood Distibution Ctr. LP	31,000,000	7	1.32%	Centerpoint Energy	23,112,520	7	1.48%
The Dow Chemical Company	22,403,065	8	0.96%	Dow Chemicals	20,718,750	8	1.34%
Total Petrochemicals	22,377,356	9	0.96%	DuPont Dow Elastomers	15,866,540	9	1.02%
Dow Chemical	22,010,369	10	0.94%	Calpine Corporation	13,005,700	10	0.83%
Subtotal	366,139,963		15.64%		312,947,320		20.06%
Other Taxpayers	1,974,896,485		84.36%		1,247,459,590		79.94%
Total	$ 2,341,036,448		100.00%		$ 1,560,406,910		100.00%

Source: City of La Porte 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
2004	$ 11,178,351	$ 10,829,202	96.9%	$ 303,605	$ 11,132,807	99.6%
2005	11,669,473	11,334,572	97.1%	278,011	11,612,583	99.5%
2006	12,080,351	11,755,121	97.3%	276,535	12,031,656	99.6%
2007	12,703,850	12,418,873	97.8%	244,758	12,663,631	99.7%
2008	13,857,467	13,476,872	97.3%	352,207	13,829,079	99.8%
2009	15,654,937	15,377,149	98.2%	229,682	15,606,831	99.7%
2010	16,542,483	16,309,818	98.6%	139,511	16,449,329	99.4%
2011	15,871,498	15,599,930	98.3%	203,730	15,803,660	99.6%
2012	16,080,911	15,860,664	98.6%	144,568	16,005,232	99.5%
2013	16,621,361	16,518,207	99.4%	-	16,518,207	99.4%

CITY OF LA PORTE, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(dollars in thousands, except per capita)

	Governmental Activities			Business-Type Activities		
Fiscal Year	**General Obligation Bonds**	**Certificates of Obligation Bonds**	**Limited Tax Bonds**	**Revenue Bonds**	**General Obligation Bonds**	**Other * Obligations**
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
2013	16,875	18,905	1,350	-	-	3,117

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.
* - Includes premium on bonds

Total Primary Government	Percentage of Personal Income	Per Capita
$ 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
40,248	N/A	1,165

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)
2004	2003	$ 13,230	$ 2,400	$ 1,797	$ 13,833	0.9%	N/A	$ 382
2005	2004	17,325	11,050	1,584	26,791	1.6%	N/A	345
2006	2005	17,740	16,405	1,705	32,440	1.9%	N/A	772
2007	2006	16,930	24,055	1,814	39,171	2.2%	N/A	928
2008	2007	16,065	23,265	1,926	37,404	1.9%	N/A	1,105
2009	2008	15,190	22,445	2,000	35,635	1.6%	N/A	1,051
2010	2009	15,715	26,350	2,151	39,914	1.7%	N/A	965
2011	2010	14,720	25,605	3,118	37,207	1.7%	N/A	1,152
2012	2011	18,670	20,150	3,113	35,707	1.6%	N/A	1,090
2013	2012	18,225	18,905	2,490	34,640	1.5%	N/A	1,165

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

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)
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%
2013	34,553	N/A	N/A	33	7,629	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, medium 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 Seven Years Ago

2013			2006		
Employer	**Employees**	Percentage of Total City **Employment**	**Employer**	**Employees**	Percentage of Total City **Employment**
La Porte Independent School District	1,083	7.87%	La Porte ISD	1,000	5.29%
City of La Porte	380	2.76%	E.I. DuPont De Nemours & Co.	580	3.07%
International Plant Svcs LLC	376	2.73%	City of La Porte	368	1.95%
Sulzer Turbo Svcs Houston Inc	330	2.40%	Fumanite Worldwide	334	1.77%
A&L Industrial Services Inc	300	2.18%	A & L Industrial Services Inc	300	1.59%
CCC Group Inc	300	2.18%	CCC Group, Inc	300	1.59%
Evergreen Envmtl Svcs LLC	275	2.00%	Aker Kvaerner Industrial Constructors, Inc	250	1.32%
Amber LP	250	1.82%	James H. Jackson Industries Inc	250	1.32%
Cat-Spec Ltd	250	1.82%	Occidental Chemical Corp.	175	0.92%
Contech Control Services Inc	250	1.82%	Intercontinental Terminal Co.	160	0.85%
Total	3,794	27.56%	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.

Note: Employement data prior to 2006 was not available

CITY OF LA PORTE, TEXAS

FULL-TIME EMPLOYEES BY FUNCTION/PROGRAM

Last Nine Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government	76	76	80	79	78	79	90	90	88
Public Safety:	135	138	147	142	143	144	144	151	152
Public Works	32	32	32	32	32	32	32	32	30
Health and Sanitation	22	21	21	22	22	22	24	24	23
Culture and recreation	47	45	44	45	45	46	46	46	42
Water services	26	27	25	25	25	25	25	25	25
Sewer Services	20	20	20	20	20	20	20	20	20
Golf Course	13	13	12	12	12	12	-	-	-
Sylvan Beach Convention Center	3	3	4	4	4	-	-	-	-
Total	374	375	385	381	381	380	381	388	380

Note: Data not availabe for fiscal years prior to 2005.

CITY OF LA PORTE, TEXAS

OPERATING INDICATORS BY FUNCTION / PROGRAM

Last Ten Fiscal Years

	Fiscal Year				
	2004	**2005**	**2006**	**2007**	**2008**
Function / Program					
Police					
Physical arrests	2,000	2,330	2,465	2,489	2,642
Tickets processed	6,593	6,877	8,212	9,652	15,352
Fire					
Number of calls answered	1,343	1,747	2,028	1,603	1,799
Inspections	500	500	N/A	600	320
Highways and streets					
Street resurfacing (linear feet)	33,800	22,975	27,835	22,100	19,887
Potholes repaired	524	531	321	1,260	996
Sanitation					
Cu. Yds. Garbage collected	29,675	30,022	30,795	29,279	29,282
Cu. Yds Trash collected	54,875	49,140	49,140	52,250	48,136
Culture and recreation					
Fitness center admissions	84,353	81,868	70,558	62,828	62,245
Water					
Number of water meters	11,189	11,391	11,592	11,743	11,913
Average daily consumption (millions of gallons)	3.8	4.1	3.9	3.8	4.0
Water main breaks	299	437	483	467	455
Wastewater					
Average daily sewage treatment (thousands of gallons)	4.0	3.5	2.8	3.9	3.2
Golf Course					
Number of Paid Rounds Played	38,901	34,961	32,731	32,433	35,839

Source: Various City departments

Notes: N/A - Data not available

2009	2010	2011	2012	2013
2,737	2,538	2,354	2,311	2,205
16,098	16,603	14,619	13,221	13,861
1,409	1,559	1,483	1,195	1,219
600	690	725	812	950
23,559	38,365	60,472	69,580	13,520
1,012	1,236	465	1,173	271
29,894	29,642	27,961	42,589	30,625
78,900	48,368	45,778	54,641	32,137
53,401	78,118	64,989	64,279	64,587
11,968	12,015	12,061	12,129	12,234
4.0	3.9	4.6	4.3	4.0
498	417	666	311	379
2.8	3.7	2.8	3.3	2.7
36,009	31,271	34,848	34,038	32,257

CITY OF LA PORTE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM

Last Ten Fiscal Years

	Fiscal Year				
	2004	**2005**	**2006**	**2007**	**2008**
Function / Program					
Public Safety					
Police Station	1	1	1	1	1
Police Officers	72	72	73	74	74
Reserve Officers	5	5	5	6	2
Fire Stations	4	4	4	4	4
Sanitation					
Collection trucks	14	14	14	14	14
Highways and streets					
Streets (miles)	164	211	217	211	295
Streetlights	1,665	2,192	1,803	1,804	2,400
Traffic signals	3	3	3	3	3
Culture and recreation					
Parks acreage	463	337	339	347	347
Parks	19	21	21	22	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	165	168	176	178
Fire hydrants	1,800	1,800	1,800	1,076	1,161
Sanitary Sewers (miles)	187	187	187	189	189
Storm sewers (miles)	89	89	92	92	92

Source: City Departments

2009	2010	2011	2012	2013
1	1	1	1	1
74	75	75	74	74
1	2	2	2	6
4	4	4	4	4
14	14	14	12	12
126	126	126	125	297
2,387	2,387	2,415	2,415	2,415
7	5	5	6	6
356	356	356	188	188
21	21	21	22	22
6	5	5	5	5
1	4	4	3	3
1	1	1	1	1
180	180	181	182	183
1,168	1,179	1,186	1,199	1,226
191	191	192	192	192
92	95	97	60	112

CITY OF LA PORTE

TEXAS

City of La Porte, Texas

FINANCIAL MANAGEMENT POLICIES

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7. Investment Policies

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 to5 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. Reconcilement 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.

CITY OF LA PORTE

TEXAS

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 (TCl) - 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 LPAWA FUND - A transfer from the La Porte Area Water Authority Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations.

TRANSFER FROM UTILITY FUND - A transfer from the Utility Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations as well as a payment in lieu of ad valorem taxes.

TWILIGHT GREEN FEES - Proceeds from golfers utilizing the City's golf course under the twilight fee option.

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.

CITY OF LA PORTE

TEXAS

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 COMMISIONS** – Travel and training related expenses for citizen or volunteer committees.

3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.
3023 **COMPLIANCE TRAINING** – Cost incurred for training mandated by state or federal law and provided by Human Resources to all employees.

4001 **OFFICE EQUIPMENT** - Rental and maintenance cost incurred for office equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account are maintenance agreements for printers, copiers and fax machines.

4002 **MACHINERY/TOOLS/EQUIPMENT**- Rental and maintenance cost incurred for miscellaneous machinery and equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account is the recharging of fire extinguishers.

4003 **RADIOS AND BASE STATIONS** - Cost incurred for rental, maintenance and repair of radios and base stations, excluding supplies required for their operation that are accounted for in account 2015.

4005 **METERS** - Cost incurred for maintenance and repair of water meters.

4006 **HEATING AND A/C EQUIPMENT** - Cost incurred for maintenance and repair of heating and air conditioning equipment. Repair costs exceeding $5,000.00 should be capitalized and charged to account 8002.

4007 **FIRE HYDRANTS** - Cost incurred for maintenance and repair of fire hydrants.

4008 **PUMPS/MOTORS** - Cost incurred for maintenance and repair of pumps and motors. Repair costs exceeding $5,000.00 should be capitalized and charged to account 8021.

4010 **RECREATION/EDUCATION EQUIPMENT** - Cost incurred for maintenance and repair of recreational and educational equipment.

4011 **BUILDING MAINTENANCE** - Cost incurred for maintenance and repair of buildings. Included in this account are replacement of existing carpet, paint, electrical repairs and roof repairs. Does not include light bulbs and batteries, they are charged to account 2015. Repairs exceeding $5,000.00 should be capitalized and charged to account 8002.

4012 **WATER LINE MAINTENANCE** - Cost incurred for maintenance and repair of water lines.

4013 **SEWER LINE MAINTENANCE** - Cost incurred for maintenance and repair of sewer lines.

4015 **PAVING** - Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.

4017 **SEWER PLANT LIFT STATIONS** - Cost incurred for maintenance and repair of sewer plant and related lift stations.

4018 **PARK GROUNDS** - Cost incurred for maintenance and repair of park grounds.

4019 **RENTAL OF EQUIPMENT** - Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

4020 **MOTOR POOL LEASE FEES** - Lease fees paid by the various divisions for usage of equipment from the city's motor pool.

4021 **VEHICLE MAINTENANCE: OUTSIDE CONTRACTS** - Cost incurred for outside body repair on city vehicles.

4022 **RENT: BUILDING/LAND** - Cost incurred for rental of buildings and/or land.

4030 **VEHICLE MAINTENANCE: FLEET MAINTENANCE** - Cost incurred by the various divisions by the vehicle maintenance fund for the upkeep of their vehicles.

4031 **OTHER VEHICLE MAINTENANCE** - Cost incurred by divisions that elect to perform selective vehicle maintenance.

4050 **COMPUTER HARDWARE** - Maintenance cost for the City's computer hardware.

4055 **COMPUTER SOFTWARE** - Maintenance cost for the City's computer software. Also includes cost for computer software and updates not meeting the criteria for a fixed asset.

4060 **COMPUTER LEASE FEES** - Lease fees paid by the various divisions for the use and replacement of computer equipment.

4065 **COMPUTER MAINTENANCE FEES** - Cost incurred by the various divisions by the technology fund for the upkeep of computer equipment and phones.

4070 **EMERGENCY MANAGEMENT** - Cost incurred for the operation of emergency management.

4080 **BUILDING SECURITY** – Costs incurred by Municipal Court for building security.

4081 **TECHNOLOGY** – Costs incurred for technological enhancements for the Municipal Court.

5001 **AUDIT** - Cost incurred for professional services related to accounting.

5002 **ENGINEERING** - Cost incurred for professional services related to engineering.

5003 **LEGAL**-Cost incurred for professional services related to legal services. Includes City Attorney and court costs.

5004 **CONSULTING** - Cost incurred for professional services related to consulting.

5005 **PERSONNEL SERVICES** - Cost incurred for professional services related to personnel services.

5006 **FISCAL SERVICES** - Cost incurred for professional services related to fiscal services.

5007 **OTHER PROFESSIONAL SERVICES** - Cost incurred for professional services not specifically identified elsewhere.

5008 **MEDICAL SERVICES** - Cost incurred for pre-employment physicals and drug tests.

5009 **JUDICIAL SERVICES** - Cost incurred for Judicial Services in the Municipal Court operation.

5010 **CITY PROSECUTOR** - Cost incurred for providing prosecution for violators of city ordinances.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

5011 **CLAIMS ADMINISTRATION -** Cost incurred to have a third party administer the City's medical insurance plan.

5012 **PROPERTY RESALE SERVICES** – Payment of property taxes to entities for property acquired by the City for the City's use.

5013 **PROPERTY APPRAISAL** – Cost incurred by City to have value of property determined by a third party.

5014 **ECONOMIC DEVELOPMENT** – Cost incurred for professional services used in conjunction with economic development.

5017 **ANNUAL RETREAT COSTS** – Costs incurred for the annual City Council retreat.

6001 **UNIFORM/TOWEL CLEANING -** Cost incurred for rental and cleaning of uniforms for selected city employees and cleaning of towels.

6002 **PRINTING AND REPRODUCTION -** Cost charged to the various city divisions for printing of forms and photocopy charges.

6003 **LEGAL NOTICES -** Cost incurred in the publication of legal notices and other information as required by state law.

6004 **ELECTIONS** - Cost related to city elections.

6005 **ADVERTISING** - Cost incurred in the advertising of information required by the various city divisions.

6006 **MISCELLANEOUS** - Cost incurred for miscellaneous items, including wrecker service and Special Olympics.

6007 **INSURANCE - LIABILITY** - Cost incurred to provide various types of liability insurance.

6008 **JURY FEES/COURT COSTS** - Cost incurred to provide jury trials.

6009 **LANDFILL CHARGES** - Cost incurred to dispose of solid waste at the landfill.

6010 **JANITORIAL SERVICES** - Cost incurred to provide for the cleaning of various city facilities by outside contractors.

6011 **CLAIMS PAID** - Cost of medical claims paid on behalf of employees and dependents.

6012 **RE-INSURANCE** - Cost of an umbrella insurance 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 **COMMINITY FESITVALS** – 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.