GLOSSARY OF TERMS

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 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.

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 \$1,000 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.

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.

EXPENDITURES - (Used for General Fund Types) Total charges incurred, whether paid or unpaid, which are assumed to benefit the current fiscal year.

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, commercial solidwaste, airport, etc.

EXPENSES - (Used for Non General Fund Types) The cost of goods or services incurred in the operation which cannot be charged to asset accounts.

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, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE - The excess of a fund's assets over its liabilities and reserves.

GAAP - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. 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.

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.

GENERAL REVENUE - The revenues of a governmental unit other than those derived from and retained in an enterprise fund.

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).

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.

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.

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.

PERSONAL PROPERTY - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages and benefit costs.

PRINCIPAL OF BONDS - The face value of the bonds.

PROPERTY APPRAISER - Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

PROPRIETARY FUND – A fund established to account for a government's continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are accounted for through proprietary funds. Both enterprise and internal service funds are classified as proprietary funds.

PURCHASE ORDER - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

REAL PROPERTY - Land and the buildings and other structures attached to it that are taxable under state law.

REVENUE - An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

REVENUE SHARING - Federal and State money allocated to local governments.

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.

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.

WORKING CAPITAL - The amount by which total current assets exceed total current liabilities.

CHART OF REVENUE ACCOUNTS

AAA GRANT - Proceeds from the Area Agency on Aging (AAA) grant which is used to provide meals to senior citizens.

ADMINISTRATIVE DISMISSAL FEE - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

ADULT SPORT LEAGUES - Proceeds from the operation of adult softball, volleyball and similar sport leagues.

ALARM PERMITS - Proceeds from citizens for a permit that allows them to have a security alarm at the residence or business.

ANIMAL LICENSES - Proceeds from citizens for the obtainment of dog or cat licenses.

AQUATIC FACILITY – Proceeds from the lease of the City's swimming pools and wave pool.

AQUATIC MEMBERSHIPS - Proceeds from seasonal memberships to the City's swimming pools.

ATHLETIC COMPLEX - Proceeds from the rental of various athletic facilities by individuals.

BEER, WINE, LIQUOR LICENSES - Proceeds from the license process for establishments selling alcoholic beverages within the City limits.

BILLING FOR DEBT SERVICE - Proceeds from members of the La Porte Area Water Authority for the servicing **of** debt incurred by the Authority on the members' behalf.

BINGO TAXES - Proceeds from the assessment of taxes on bingo operations held within the City limits.

BIRTH AND DEATH RECORDS - Proceeds from the production of certified birth and death records.

BUILDING PERMITS - Proceeds from individuals for a permit which allows them to construct a structure.

CART RENTAL - 18 HOLE - Proceeds from a use fee for golfers utilizing an electric golf car during eighteen holes of play.

CART RENTAL - 9 HOLE - Proceeds from a use fee for golfers utilizing an electric golf car during nine holes of play.

CATERER/CONCESSION COMMISSIONS - Proceeds received (percentage of gross sales) from caterers providing services to lessors of the Sylvan Beach Pavilion.

CHARGES TO DEPARTMENTS - Proceeds from a charge to various City Departments to cover the cost of providing health care coverage for City employees.

CITIZEN EDUCATION TRAINING - Proceeds from a user fee charged by the City for training classes conducted by the Municipal Court Division.

COBRA CONTRIBUTIONS - Proceeds from individuals who elect to receive health insurance under the Comprehensive Omnibus Benefits Reconciliation Act.

COMMERCIAL SOLIDWASTE - Proceeds from a user fee for the provision of solidwaste pickup and disposal for commercial customers located in the City limits.

COMPREHENSIVE REHABILITATION FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CONCESSION COMMISSIONS - Proceeds received (percentage of gross sales) from concessionaires providing services to lessors of the Sylvan Beach Pavilion, players at the Golf Course and patrons of the City's park facilities.

CONTRACT FIRE PROTECTION - Proceeds from a contract with industries located outside the City limits for assistance in fire suppression.

CONTRIBUTIONS TO VICTIMS OF CRIME - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CRIMINAL JUSTICE PLANNING FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CURRENT PROPERTY TAXES - Proceeds from the assessment of ad valorem taxes on taxable property located in the City Limits of the City. These proceeds are used for operations and maintenance in the General Fund and to service debt in the Debt Service Fund.

DELINQUENT TAXES - Proceeds from property taxes assessed in prior years but were not collected until the current year.

DEMOLISHING PERMITS - Proceeds from individuals desiring a permit to demolish a structure.

DOCUMENT REPRODUCTION - Proceeds from individuals who have requested certain information that had to be reproduced by City Employees.

ELECTRICAL PERMITS - Proceeds from individuals who are having electrical installations or modifications performed within the City limits.

ELECTRICIANS LICENSES - Proceeds from the licensing process of individuals desiring to perform electrical work within the City limits.

EMPLOYEE CONTRIBUTIONS - Contributions made by City employees who desire to have their eligible dependents covered by the City's health plan.

EMS CONTRACT REVENUE - Proceeds from a contract with industries located outside the City limits for assistance in Emergency Medical Services.

EMS PATIENT REVENUE - Proceeds from a user fee for services rendered by the City's Emergency Medical Services operation.

FRANCHISE FEES/CABLE TV (TCI) - Proceeds from a franchise fee on cable television companies operating within the City limits.

FRANCHISE FEES/ELECTRICAL (HL&P) - Proceeds from a franchise fee on electric service within the City limits.

FRANCHISE FEES/GAS (ENTEX) - Proceeds from a franchise fee on gas service within the City limits.

FRANCHISE FEES/TELEPHONE (BELL) - Proceeds from a franchise fee on telephone service within the City limits.

FRONT FOOT FEES - Proceeds from citizens desiring to connect to either the City's water or sewer system.

GENERAL PROGRAMS/CAMPS - Proceeds from individuals who participate in general programs or camps sponsored by the City's Parks and Recreation Department.

GOLF PASS – Proceeds from the sale of passes to Bay Forest Golf Course.

GRANT REIMBURSEMENTS - Proceeds from reimbursements from federal agencies as their portion of preapproved projects.

HEATING AND AIR CONDITIONING PERMITS - Proceeds from individuals who are having heating and or air conditioning installations or modifications performed within the City limits.

HOTEL/MOTEL OCCUPANCY TAX – Proceeds from the collection of taxes imposed on a person who pays for a room, used for sleeping, in a hotel costing \$2 or more each day. The City currently charges a tax of 7%.

INDUSTRIAL PAYMENTS - Proceeds from the levying of a payment in lieu of taxes on industry located in the City's Industrial District. Formal contracts are entered into with each industry that outlines the prescribed payment amount and the responsibilities of each party.

INDUSTRIAL WASTE PERMIT - Proceeds from commercial businesses from the sale of a permit that allows them to discharge industrial wastewater into the City's wastewater system.

INDUSTRIAL WASTE SURCHARGE - Proceeds from an additional charge by sewer customers who fails to meet the City's limits for the composition of their discharge.

INTEREST INCOME - Proceeds received on the investment of idle City funds.

JOINT VENTURE CONTRIBUTIONS - Contributions from various organizations who wish to participate, by providing matching funds, in selected capital improvements.

LAW ENFORCEMENT OFFICERS EDUCATION FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

LEASE OF CITY PROPERTY - Proceeds from the leasing of City facilities not covered elsewhere in the revenue structure.

LEASE OF FIRE TRAINING FACILITY - Proceeds from the leasing of the City's Fire Training Facility.

MANAGER CART – Proceeds from a use fee for golfers utilizing an electric golf cart while acting as managers.

MISCELLANEOUS LICENSES, PERMITS & FEES - Proceeds from individuals for licenses, permits or fees that do not have separate revenue accounts.

MISCELLANEOUS REVENUE - Proceeds for miscellaneous items that are not accounted for in other revenue accounts.

MISDEMEANOR COURT COSTS - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

MOBILE HOME PARK LICENSES - Proceeds from the licensing process of mobile home parks.

MOTOR POOL LEASE FEES - Proceeds from assessments charged to City Divisions by the Motor Pool Fund, an Internal Service Fund, which is collected and used to procure replacement vehicles.

MOWING & DEMOLITION - Proceeds from property owners who have had their property mowed by the City because of the property owner's failure to comply with City ordinances regarding high weeds.

MUNICIPAL COURT JUDGES TRAINING TAX - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

MUNICIPAL COURT FINES - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

NON-RESIDENT MEMBERSHIPS - Annual golf memberships for persons who are not citizens of the City. of La Porte. The membership fee allows unlimited play.

NON-RESIDENT SENIORS - Golf user fee (green fee) charged to persons who are not residents of La Porte and are over the age of 65.

NON-RESIDENT WEEKDAY - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekdays.

NON-RESIDENT WEEKEND - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekends.

OPERATORS & CHAUFFEURS LICENSE - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

PARKS/RECREATION MISCELLANEOUS - Proceeds from miscellaneous activities coordinated by the Parks and Recreation Department that are not accounted for in other revenue accounts.

PENALTIES - Proceeds from the assessment of late charges for water, sewer and garbage customers who are late in paying their bills.

PIPELINE APPLICATION PERMITS - Proceeds from application permits for installation of pipelines in one of the City's pipeline corridors.

PIPELINE ASSESSMENTS - Proceeds from an annual assessment fee for companies that have pipelines in one of the City's pipeline corridors.

PLUMBING PERMITS - Proceeds from individuals who are having plumbing installations or modifications performed within the City limits.

POLICE ACCIDENT REPORTS - Proceeds from a fee charged to individuals for copies of police accident reports.

POLICE PUBLIC TRAINING CLASSES - Proceeds from the training of the public for various public safety classes.

POLICE TELETYPE/DISPATCHING - Proceeds from a fee charged to other cities for the provision of dispatching of their force by our Police Department.

POOL PERMITS - Proceeds from individuals who are having swimming pool installations or modifications performed within the City limits.

POUND FINES - Proceeds from individuals who have had their dog or cat impounded by the City for violation of City ordinances.

PUBLIC SAFETY GRANTS - Proceeds from grants that relate to Public Safety (Police Department activity).

RECREATION CENTER CLASS FEES - Proceeds from user fees charged by the Parks and Recreation Department for aerobic classes at the City's Recreation and Fitness center.

RECREATION CENTER MEMBERSHIPS - Proceeds from membership fees for access to the City's Recreation and Fitness Center.

RECREATION CENTER PRO SHOP - Proceeds from the sale of items at the City's Recreation and Fitness Center.

RECREATION CENTER RENTAL - Proceeds from the rental of one of the City's minor recreation facilities.

RECREATION CENTER WALK-INS - Proceeds from daily user fees by individuals who are not members.

RECYCLING - Proceeds from the sale of materials collected by the City at its recycling center.

RENTAL OF FACILITY - Proceeds from the lease of the Sylvan Beach Pavilion.

RENTAL OF SPACE - Proceeds from the lease of land at the City's Municipal Airport.

RESIDENT MEMBERSHIPS - Annual golf memberships for persons who are citizens of the City of La Porte. The membership fee allows unlimited play.

RESIDENT SENIOR MEMBERSHIP - Annual golf memberships for persons who are citizens of the City of La Porte and are over the age of 60. The membership fee allows unlimited play.

RESIDENT SENIORS - Golf user fee (green fee) charged to persons who are residents of La Porte and are over the age of 60.

RESIDENT WEEKDAY - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekdays.

RESIDENT WEEKEND - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekends.

RESIDENTIAL SOLIDWASTE - Proceeds from customers for the pickup of residential solidwaste.

RETIREE CONTRIBUTIONS - Proceeds from city retirees who elect to receive health insurance for the spouses.

REZONING FEES - Proceeds from an application fee from individuals desiring to rezone certain areas within the City limits.

RODEO CENTER RENTAL - Proceeds from users of the City's Rodeo Arena.

SALE OF EQUIPMENT - Proceeds from the sale of surplus or obsolete items at the annual City auction.

SALE OF GARBAGE BAGS - Proceeds from the sale of garbage bags to the City's residential solidwaste customers.

SALE OF MAPS - Proceeds from the sale of City maps.

SALE OF MATERIALS - Proceeds from the sale of materials.

SALE OF SEWER - Proceeds from the receipt and treatment of sanitary sewage in the City's Utility Fund.

SALE OF WATER - Proceeds from the sale of potable water in the City's Utility Fund.

SALES TAX - Proceeds from the one percent local option sales tax on taxable goods sold or consumed in the City of La Porte. This tax is collected by the State of Texas on behalf of the City and is forwarded to the City each month.

SERVICE FEES - Proceeds from an assessment to individuals or companies who have submitted to the City a check that has been rejected by their bank.

SEWER TAPS - Proceeds from a user fee charged utility customers who desire to be connected to our sewer system at a location that did not previously have service.

SIGN PERMITS-- Proceeds from individuals desiring a permit to erect a sign.

SPECIAL OLYMPICS - Proceeds from a fee charged to those that participate in various events involving the City's Special Population Organized Recreational Therapy program.

STREET &ALLEY CLOSING APPLICATION FEE - Proceeds from an application fee from individuals desiring to close a street or alley and convert it to private use.

SUPERVISORY FEES - Proceeds from a state mandated fee that is assessed with certain municipal court fines.

SWIM LESSONS - Proceeds from individuals who take swim lessons offered by the City's Parks and Recreation Department.

SWIMMING POOL ADMISSIONS - Proceeds from a user fee for admission to one of the City's four pools.

TAX BILLING FEES - Proceeds from a user fee charged entities for which the City bills and collects their ad valorem taxes.

TAX ON SALE OF MIXED DRINKS - Proceeds from a sales tax on the sale of alcoholic beverages.

TAX PENALTY AND INTEREST - Proceeds collected, in accordance with state law, from late taxpayers for penalty and interest on current year amounts outstanding.

TEMPORARY CONNECTS - Proceeds from a user fee for temporary connections to the City's water and sewer system.

TOURNAMENT FEES - Proceeds from tournaments held at the City's Municipal Golf Course.

TRANSFER FROM GENERAL FUND - Transfer of funds from the City's General Fund.

TRANSFER FROM GOLF COURSE FUND - A transfer from the Golf Course Fund to the Debt Service Fund. This amount represents a cost contribution to offset General Obligation Bonds sold to finance construction of the Bay Forest Golf Course.

TRANSFER FROM HOTEL/MOTEL FUND - Transfer of funds from the City's Hotel/Motel Fund.

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

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

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

USE OF EQUIPMENT, MATERIAL & LABOR - Proceeds from a fee charged when individuals benefit from the use of City owned equipment, materials or labor.

WARRANT FEES - Proceeds from fees that may be imposed for the issuance and service of arrest warrants issued out of municipal court.

WATER METERS - Proceeds from the installation of water meters.

WATER RECONNECT FEES - Proceeds from a charge to utility customers to have their water reconnected after service has been temporarily disconnected for non-payment of services rendered.

WATER TAPS - Proceeds from a user fee charged to utility customers who desire to be connected to our water system at a location that did not previously have service.

WAVE POOL ADMISSIONS - Proceeds from the sale of tickets to the public for the use of the wave pool.

WAVE POOL RENTAL - Proceeds from the rental of the City's Wave Pool.

WRECKER PERMITS - Proceeds from individuals desiring a permit to operate a wrecker service in the City.

YOUTH SPORTS - Proceeds from participants in the youth sports program offered by the Parks and Recreation Department.

CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- **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.
- **SEASONAL EARNINGS** Account used exclusively by the Recreation Division to capture the costs associated with summer time employees.
- **AUTOMATIC OVERTIME** Account used exclusively by the Emergency Medical Services Division to capture the costs associated with FSLA scheduled overtime for the paramedics.
- **RELIEF** Account used exclusively by the Emergency Medical Services Division to capture the costs associated with relief personnel.
- **OVERTIME** Compensation to employees for work performed in excess of 40 hours per week.
- **OCU OVERTIME** Overtime incurred by the Organized Crime Unit. These costs are reimbursable by grant revenue and are kept separate for reporting purposes.
- **CERTIFICATION** Compensation to selected employees for obtaining advanced training and qualifications.
- **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.
- **CLOTHING ALLOWANCE** Clothing cost for employee uniforms.
- **TOOL ALLOWANCE** Compensation to employees for costs associated with purchase of specialized tools.
- **CAR ALLOWANCE** Compensation to employees who utilize their personal vehicle in conducting City business.
- **MOTORCYCLE ALLOWANCE** Compensation to employees who utilize their personal motorcycle in conducting City business.
- **CLEANING ALLOWANCE** Compensation to employees to offset cleaning cost for employee uniforms.
- **TERMINATION PAY (SICK/VAC)** Cost incurred to pay terminated employees their accrued sick and vacation liability.
- **FICA** City's contribution to social security.
- **RETIREMENT** City's contribution to the Texas Municipal Retirement System.
- **VOLUNTEER FIREMEN RETIREMENT** City's retirement contribution for volunteer fire fighters.
- **WORKERS COMPENSATION** Workman's compensation coverage for employees.
- **UNEMPLOYMENT COMPENSATION** Unemployment cost associated with terminated employees.
- **INSURANCE MEDICAL** Cost to provide employee, retiree and dependents health coverage.

- **INSURANCE LIFE** Cost of providing life insurance for employees.
- **OTHER BENEFITS** Cost incurred to provide other benefits such as physical examinations for employees.
- **ATTRITION** Salary savings from turnover throughout the fiscal year.
- **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.
- **POSTAGE** Cost of postage incurred to send outgoing mail for city divisions.
- **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.
- **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.
- **CLEANING** Expendable materials used in routine cleaning operations. Included in this account are glass and abrasive cleaners, detergents, disinfectants, paper towels, mops and brooms.
- **CHEMICAL** Chlorine and other chemicals used by various city divisions.
- **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.
- **MEDICAL** Cost of miscellaneous medical supplies, excluding materials used by the Emergency Medical Services Division that are accounted in account 2055.
- **TRAFFIC** Materials used in the control of traffic flow and safety. Included in this account are safety cones, barricades and sign materials.
- **FREIGHT** Cost associated with the delivery of items to the City.
- **OTHER SUPPLIES** General supplies used by the various divisions in performing their functions. Included in this account are water coolers, floor mats, batteries, light bulbs, flashlights, spray paint, duct tape and office furniture/equipment not meeting the criteria of a fixed asset.
- **JAIL OPERATIONS** Cost incurred for supplies related to the operation of the jail.
- **SPECIALIZED SUPPLIES** Cost incurred for special supplies used in certain operations. Examples include SWAT and DARE supplies.
- **COMPUTER SUPPLIES** Cost incurred for the operation of microcomputers in the various divisions. Included in this account are computer paper and ribbons.
- **TRAINING FIELD SUPPLIES** Cost incurred for the operation of the Fire Training Facility.

- **SMALL PARTS** Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.
- ATHLETIC SUPPLIES Cost incurred for supplies and other small items used in the performance of the athletic program.
- **AQUATIC SUPPLIES** Cost incurred for supplies and other small items used in the performance of the Aquatic program.
- **SPECIAL OLYMPICS (SPORT)** Cost incurred for supplies and other miscellaneous items used in the performance of the SPORT program.
- **VEHICLE MAINTENANCE** Automotive parts used by the Vehicle Maintenance Division in the repair of vehicles.
- **SAFETY** Miscellaneous items used in the promotion of safety.
- **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.
- **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.
- **CITY MAPS** Used for the Hotel/Motel Fund to account for costs associated with the publication of City maps.
- **FIREWORKS** Used for the Hotel/Motel Fund to account for costs related to the annual 4th of July Fireworks display and celebration.
- **CONFIDENTIAL FUNDS** -
- **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.
- **OFFICE FURNITURE** Non-capital expenditures for office furniture that do not meet the \$5,000 minimum expenditure requirement. Items included in this account are chairs and file cabinets.
- **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.
- **MEMBERSHIPS AND SUBSCRIPTIONS** Memberships to professional organizations and subscriptions to professional publications.
- **TRAINING/SEMINARS** Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.

- **SPECIAL COMMISIONS** Travel and training related expenses for citizen or volunteer committees.
- **EMPLOYEE TRAINING** Cost incurred for training provided by Human Resources to all employees.
- **COMPLIANCE TRAINING** Cost incurred for training mandated by state or federal law and provided by Human Resources to all employees.
- **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.
- **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.
- **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.
- **METERS** Cost incurred for maintenance and repair of water meters.
- **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.
- **FIRE HYDRANTS** Cost incurred for maintenance and repair of fire hydrants.
- **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.
- **RECREATION/EDUCATION EQUIPMENT** Cost incurred for maintenance and repair of recreational and educational equipment.
- **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.
- **WATER LINE MAINTENANCE** Cost incurred for maintenance and repair of water lines.
- **SEWER LINE MAINTENANCE** Cost incurred for maintenance and repair of sewer lines.
- **PAVING** Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.
- **SEWER PLANT LIFT STATIONS** Cost incurred for maintenance and repair of sewer plant and related lift stations.
- **PARK GROUNDS** Cost incurred for maintenance and repair of park grounds.

- **RENTAL OF EQUIPMENT** Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.
- **MOTOR POOL LEASE FEES** Lease fees paid by the various divisions for usage of equipment from the city's motor pool.
- **VEHICLE MAINTENANCE: OUTSIDE CONTRACTS** Cost incurred for outside body repair on city vehicles.
- **RENT: BUILDING/LAND** Cost incurred for rental of buildings and/or land.
- **VEHICLE MAINTENANCE: FLEET MAINTENANCE** Cost incurred by the various divisions by the vehicle maintenance fund for the upkeep of their vehicles.
- **OTHER VEHICLE MAINTENANCE** Cost incurred by divisions that elect to perform selective vehicle maintenance.
- **COMPUTER HARDWARE** Maintenance cost for the City's computer hardware.
- **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.
- **COMPUTER LEASE FEES -** Lease fees paid by the various divisions for the use and replacement of computer equipment.
- **COMPUTER MAINTENANCE FEES** Cost incurred by the various divisions by the technology fund for the upkeep of computer equipment and phones.
- **EMERGENCY MANAGEMENT** Cost incurred for the operation of emergency management.
- **BUILDING SECURITY** Costs incurred by Municipal Court for building security.
- **TECHNOLOGY** Costs incurred for technological enhancements for the Municipal Court.
- **AUDIT** Cost incurred for professional services related to accounting.
- **ENGINEERING** Cost incurred for professional services related to engineering.
- **LEGAL**-Cost incurred for professional services related to legal services. Includes City Attorney and court costs.
- **CONSULTING** Cost incurred for professional services related to consulting.
- **PERSONNEL SERVICES -** Cost incurred for professional services related to personnel services.
- **FISCAL SERVICES** Cost incurred for professional services related to fiscal services.
- **OTHER PROFESSIONAL SERVICES -** Cost incurred for professional services not specifically identified elsewhere.
- **MEDICAL SERVICES** Cost incurred for pre-employment physicals and drug tests.

- **JUDICIAL SERVICES** Cost incurred for Judicial Services in the Municipal Court operation.
- **CITY PROSECUTOR** Cost incurred for providing prosecution for violators of city ordinances.
- **CLAIMS ADMINISTRATION** Cost incurred to have a third party administer the City's medical insurance plan.
- **PROPERTY RESALE SERVICES** Cost incurred by City for disposing of tax acquired properties.
- **PROPERTY APPRAISAL** Cost incurred by City to have value of property determined by a third party.
- **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.
- **UNIFORM/TOWEL CLEANING -** Cost incurred for rental and cleaning of uniforms for selected city employees and cleaning of towels.
- **PRINTING AND REPRODUCTION -** Cost charged to the various city divisions for printing of forms and photocopy charges.
- **LEGAL NOTICES** Cost incurred in the publication of legal notices and other information as required by state law.
- **ELECTIONS** Cost related to city elections.
- **ADVERTISING** Cost incurred in the advertising of information required by the various city divisions.
- **MISCELLANEOUS** Cost incurred for miscellaneous items, including wrecker service and Special Olympics.
- **INSURANCE LIABILITY** Cost incurred to provide various types of liability insurance.
- **JURY FEES/COURT COSTS** Cost incurred to provide jury trials.
- **LANDFILL CHARGES** Cost incurred to dispose of solid waste at the landfill.
- **JANITORIAL SERVICES** Cost incurred to provide for the cleaning of various city facilities by outside contractors.
- **CLAIMS PAID** Cost of medical claims paid on behalf of employees and dependents.
- **RE-INSURANCE** Cost of an umbrella insurance police for employee and dependent medical insurance.
- **TCEQ REQUIREMENTS** Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.
- **LIBRARY COSTS** Costs associated with the City of La Porte Public Library.

- **COMMINITY FESITVALS** Costs incurred for various Community Festivals within the City of La Porte.
- **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.
- **EDUCATIONAL FACILITIES** Used in the Tax Increment and Reinvestment Fund to account for a portion of property taxes collected for the La Porte ISD.
- **EXPIRED INVENTORY** Cost incurred in disposing of obsolete or damaged inventory.
- **DANGEROUS BUILDINGS** Costs associated with the demolition of dangerous buildings.
- **SPECIAL EVENTS** Cost incurred in the operation of special events.
- **APPRECIATION PROGRAM -** Cost incurred related to the City's employee appreciation program.
- **SERVICE AWARDS** Cost incurred for the purchase of service awards for long tenured employees.
- **BAD DEBT EXPENSE** Cost incurred related to the disposal of uncollectible account receivable accounts.
- **ELECTRICAL** Cost for electrical power service provided to city facilities.
- **NATURAL GAS** Cost for natural gas service provided to city facilities.
- **TELEPHONE** Cost associated with providing basic telephone and cellular phone service, rental agreements and long distance service to city divisions.
- **WATER** Cost for water consumption provided to city facilities.
- **MISCELLANEOUS UTILITIES** Cost for miscellaneous utilities not listed above.
- **CONTRACT SEWER** Cost for having a portion of the City's sewage treated at a remote location.
- **HISTORICAL UNDERUTILIZATION** Used to account for a historical underutilization of water when compared to amounts budgeted.
- **BUILDING ACQUISITIONS -** Cost to purchase buildings.
- **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.
- **OFFICE EQUIPMENT** Cost to purchase office equipment exceeding \$5,000.
- **WATER TAPS** Cost associated with the installation of water taps.
- **SEWER TAPS** Cost associated with the installation of sewer taps.
- **WATER LINE REPLACEMENT -** Cost incurred to replace existing water lines.

- **SEWER LINE REPLACEMENT -** Cost incurred to replace existing sewer lines.
- **MACHINES, TOOLS & EQUIPMENT -** Cost associated with the acquisition of various machines, tools and equipment exceeding \$5,000.
- **COMPUTER EQUIPMENT** Cost for new computer equipment exceeding \$5,000.
- **METERS AND BOXES** Cost associated with purchase of water meters and water meter boxes.
- **TRAFFIC CONTROL DEVICES** Cost associated with the control of traffic, including the building and maintenance of traffic humps and other similar projects.
- **FIRE HYDRANTS -** Cost for purchase of fire hydrants.
- **PAVING -** Cost associated with the building of streets, curbs gutters and paving of other similar projects including sidewalks.
- **LAND ACQUISITIONS -** Cost to purchase land.
- **LAND IMPROVEMENTS** Cost associated with land improvements. This account includes the planting of trees and installation of fencing.
- **MOTOR VEHICLES** Cost to acquire motor vehicles.
- **RECREATION EQUIPMENT -** Cost to acquire recreational equipment.
- 9001-
- **TRANSFERS To OTHER FUNDS** Administrative transfers to other Funds.
- **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.
- **DEBT SERVICE SERIES I** A transfer for debt service requirements of the La Porte Area Water Authorities Series I debt.
- **DEBT SERVICE SERIES II** A transfer for debt service requirements of the La Porte Area Water Authorities Series II debt.
- **CONTINGENCY** Used by administration to record costs incurred that are infrequent and were unforeseen at budget preparation time.
- **EMERGENCY RESPONSE** To record costs incurred due to a disaster of some sort, such as hurricane.
- **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.
- **BILLING FOR CAPITAL RESERVE** A billing to the three member cities of the La Porte Area Water Authority that is set aside as a reserve for future capital expansion.

9997 **SPECIAL PROGRAMS** - A Finance tool used as a space holder until the money is rolled into appropriate account.