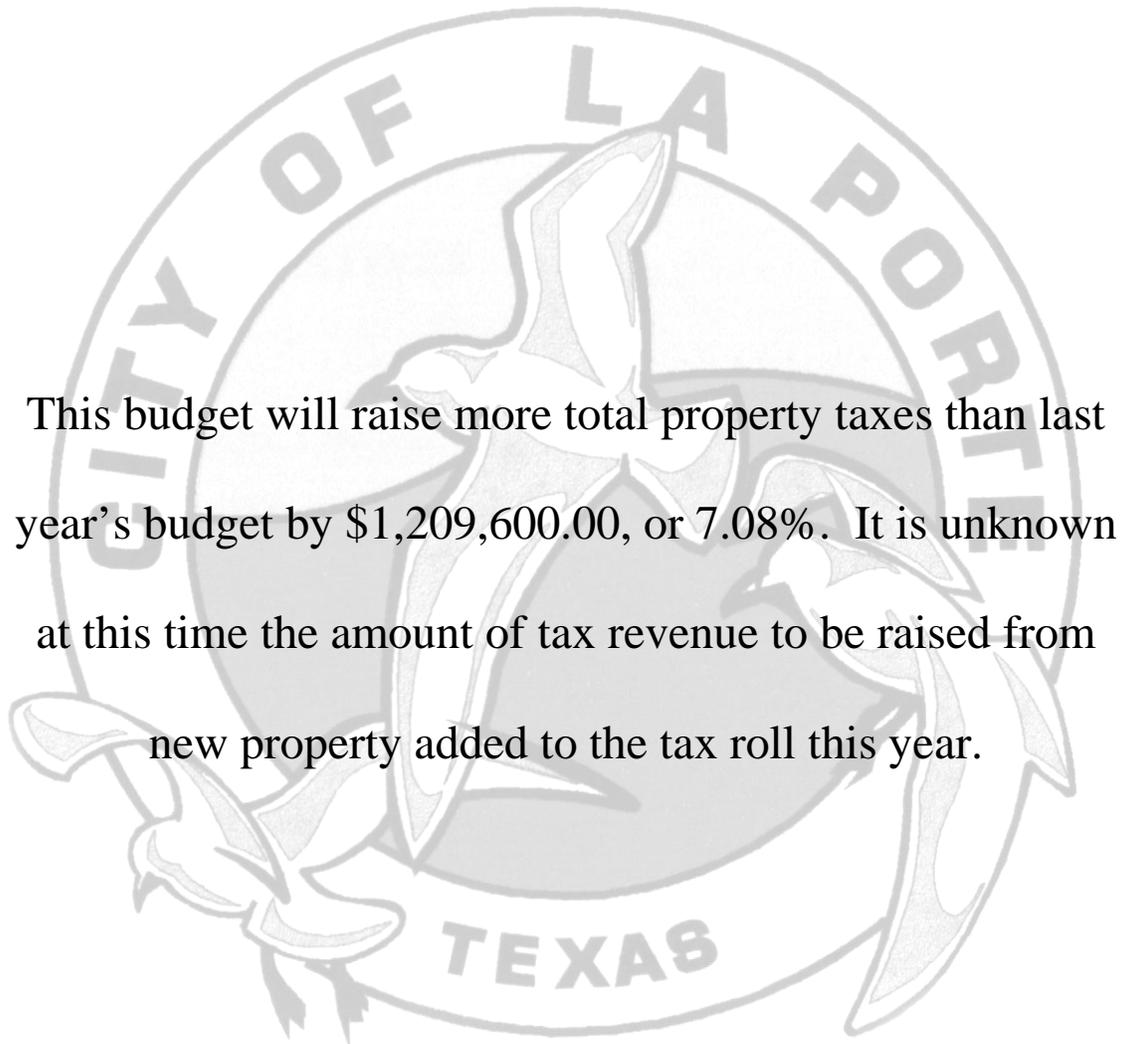


CITY OF LA PORTE, TEXAS

PROPOSED BUDGET

OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016





This budget will raise more total property taxes than last year's budget by \$1,209,600.00, or 7.08%. It is unknown at this time the amount of tax revenue to be raised from new property added to the tax roll this year.

MAYOR AND CITY COUNCIL



Louis Rigby
Mayor



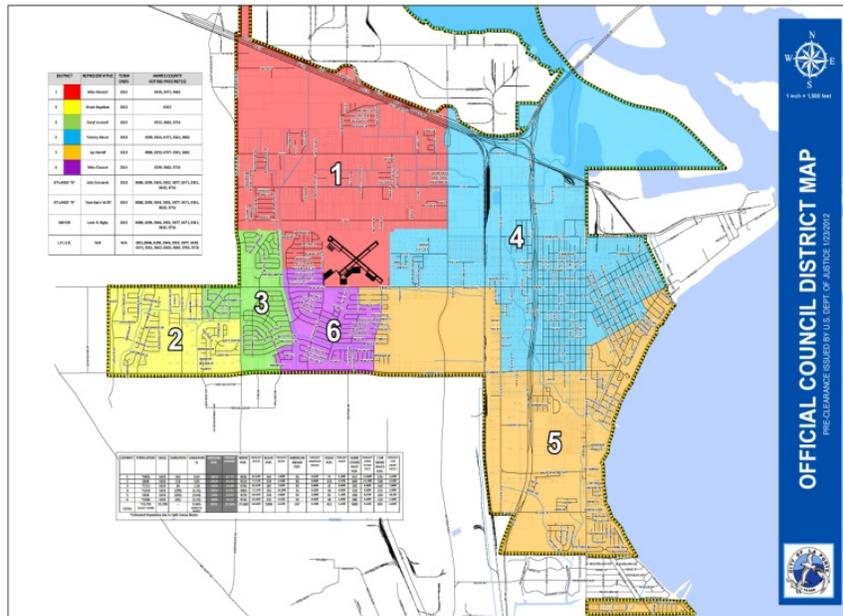
Danny Earp
Councilmember
District 1



Chuck Engelken
Councilmember
District 2



Daryl Leonard
Councilmember
District 3



John P. Zemanek
Councilmember
At Large A



Dottie Kaminski
Councilmember
At Large B



Vacant
Councilmember
District 4

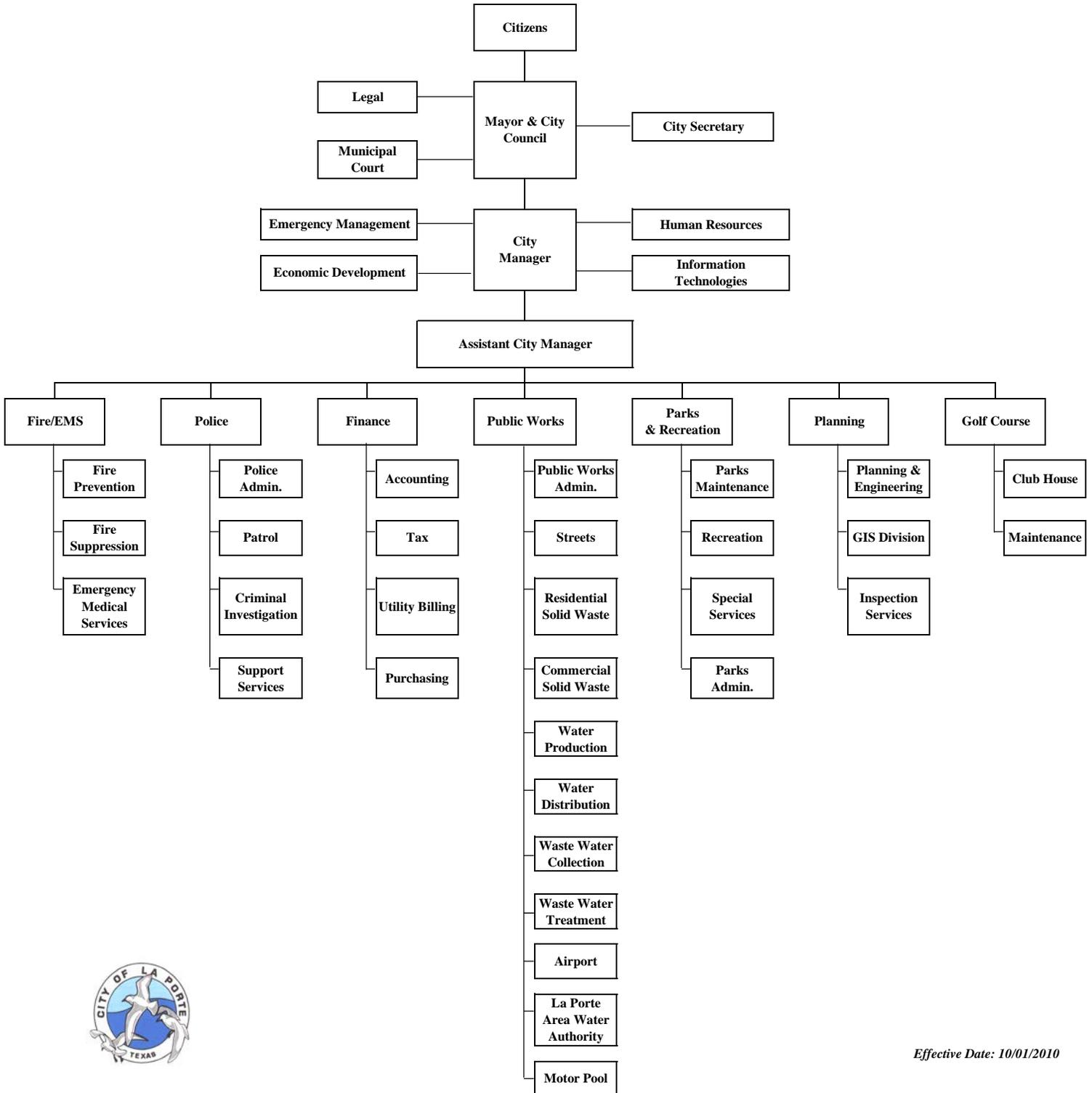


Jay Martin
Mayor Pro-Tem
District 5



Mike Clausen
Councilmember
District 6

CITY OF LA PORTE ORGANIZATIONAL CHART



Effective Date: 10/01/2010



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of La Porte

Texas

For the Fiscal Year Beginning

October 1, 2014

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, 2014.

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.

TABLE OF CONTENTS

BUDGET INFORMATION AND SUMMARIES

Understanding the Proposed Budget.....	9
Consolidated Summary of All Funds.....	11
Consolidated Statement of Revenues	13
Analysis of Ad Valorem Tax Property Valuations and Levies and Collections	14
General Fund Summary Statement of Revenues and Expenditures	16
Utility Fund Summary Statement of Revenues and Expenditures.....	17
Internal Service Funds Summary Statement of Revenues and Expenditures	17
Other Enterprise Funds Summary Statement of Revenues and Expenditures.....	18
Special Revenue Funds Summary Statement of Revenues and Expenditures.....	18
Schedule of Capital Outlay	19
Personnel Summary of All Funds	21

GENERAL FUND

Summary	23
Statement of Revenues	26
Emergency Services Department.....	29
Fire Prevention	31
Fire Suppression.....	33
Emergency Medical Services	36
Police Department.....	39
Police Administration	41
Police Patrol	44
Criminal Investigation	46
Support Services.....	48
Golf Course.....	51
Club House	53
Maintenance	55
Administration Department	57
Administration.....	59
Emergency Management	61
Community Investment.....	63
Human Resources	65
Municipal Court.....	67
Information Technologies.....	69
City Secretary	71
Legal	74
City Council.....	76
Finance Department.....	79
Accounting.....	81
Purchasing	83
Tax	85
Non Departmental.....	87

TABLE OF CONTENTS, Continued

Public Works Department..... 89
 Public Works Administration 91
 Streets 93
 Residential Solid Waste..... 95
 Commercial Solid Waste 97
Parks Department..... 99
 Parks Maintenance..... 101
 Recreation..... 103
 Special Services..... 105
 Parks Administration 107
Planning Department 109
 Planning & Engineering 111
 GIS Division 113
 Inspection..... 115

UTILITY FUND

Summary 118
Statement of Revenues..... 120
Utility Fund Revenue Allocation..... 121
Utility Fund Expense Allocation 121
Summary for Utility Fund..... 122
Water Production 123
Water Distribution 125
Wastewater Collection..... 127
Wastewater Treatment 129
Utility Billing..... 131
Non Departmental..... 133

OTHER ENTERPRISE FUNDS

Airport..... 137
La Porte Area Water Authority..... 143

INTERNAL SERVICE FUNDS

Motor Pool 151
Insurance Fund..... 159
 Liability Insurance 163
 Employee Health Services 165
Technology Fund 167

TABLE OF CONTENTS, Continued

SPECIAL REVENUE FUNDS

Grant Fund 173
Street Maintenance Sales Tax Fund 197
Emergency Services District Sales Tax Fund..... 201
Hotel Motel Fund..... 207
La Porte Development Corporation..... 211

CAPITAL IMPROVEMENT FUNDS

General Capital Improvement Fund..... 215
Utility Capital Improvement Fund..... 219
Sewer Rehabilitation Fund 223
Drainage Improvement Fund 225
Street Maintenance Sales Tax Fund 229
2010 Certificates of Obligation Bond Fund..... 233
Potential Bond Issue 235

DEBT SERVICE

General Debt Service Fund..... 239
Utility Debt Service Fund..... 240
La Porte Area Water Authority Debt Service Fund..... 241
Long Range Debt Service Plan..... 243

GLOSSARY

Glossary of Terms 275
Chart of Revenue Accounts 281
Chart of Expenditure Accounts 289

UNDERSTANDING THE PROPOSED BUDGET

A READERS GUIDE

The City of La Porte's Proposed Budget provides comprehensive information about City policies, financial structure, operations, and an organizational framework that shows how City services are maintained and improved for fiscal year 2015-2016.

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. Staffing levels, a narrative explaining services, and the line item detail are all presented on a divisional basis.

PROPOSED BUDGET FORMAT

The document is divided into ten major sections: Budget Summaries, General Fund, Utility Fund, Enterprise Funds, Internal Service Funds, Special Revenue Funds, Capital Improvement Funds, Debt Service Funds, and the Glossary.

The **Budget Summaries** Section includes an overall summary of the Budget and summaries of both revenues and expenditures that might interest the lay reader. Additionally, the Personnel Summary, which recaps staffing levels by division for a three-year period is included in this section.

A Readers Guide

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 Summary and the Line Item Detail.

The **Special Revenue Funds** Section summarizes the Hotel/Motel Occupancy Tax and Economic Development Funds. Also included are the Street Maintenance Sales Tax Fund, the Emergency Services District Fund and the Grant Fund.

The **Capital Improvement Funds** Section summarizes the capital projects for the upcoming year. Each fund has a listing of the projects followed by more detailed pages explaining each project.

The **Debt Service Funds** Section consists of the City's Long-range Service Plan for Debt Service.

The **Glossary** includes terms that may be helpful to the reader in order to understand the proposed budget. This section also includes the Chart of Revenue Accounts and the Chart of Operating Expense Accounts.

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 fifteen consecutive years.

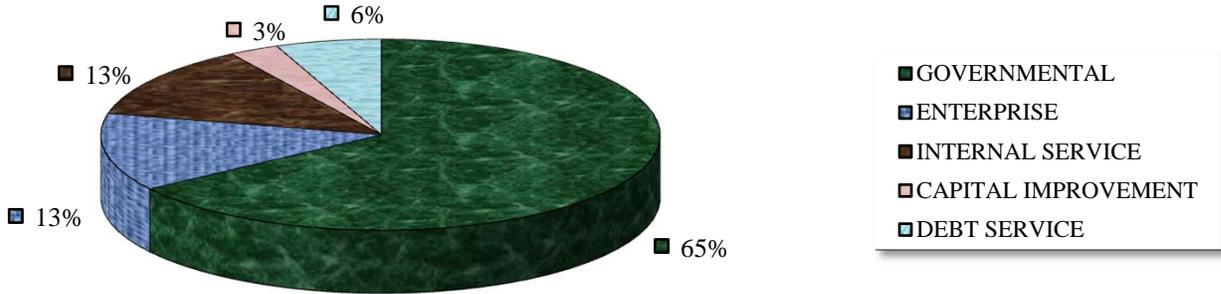
Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance at (281) 471-5020.

City of La Porte
Consolidated Summary of All Funds

	Balance 09/30/15	FY 15-16 Revenues	FY 15-16 Expenses	Balance 09/30/16
Governmental Fund Types:				
General Fund	\$ 23,437,069	43,334,397	43,275,414	23,496,052
Grant Fund	1,969,769	692,858	929,342	1,733,285
Street Maintenance Sales Tax	868,873	1,219,188	1,895,000	193,061
Emergency Services District	591,800	1,217,988	1,372,053	437,735
Hotel/Motel Occupancy Tax	971,753	651,500	773,071	850,182
Section 4B Sales Tax	4,254,487	2,438,875	1,039,474	5,653,888
Total Governmental Types	32,093,751	49,554,806	49,284,354	32,364,203
Enterprise:				
Utility	582,415	8,574,200	8,032,664	1,123,951
Airport	361,550	56,700	63,806	354,444
La Porte Area Water Authority	2,866,022	1,324,727	1,149,726	3,041,023
Total Enterprise	3,809,987	9,955,627	9,246,196	4,519,418
Internal Service				
Motor Pool	2,004,889	3,078,289	2,838,004	2,245,174
Insurance Fund	1,667,278	5,815,303	6,997,143	485,438
Technology Fund	1,309,488	520,240	604,000	1,225,728
Total Internal Service	4,981,655	9,413,832	10,439,147	3,956,340
Capital Improvement:				
General	(260,632)	1,505,000	1,129,000	115,368
Utility	1,448,698	101,000	1,080,000	469,698
Sewer Rehabilitation	289,196	300,500	350,000	239,696
Drainage Improvement Fund	265,276	271,000	470,000	66,276
2010 C/O Bond Fund	703,523	-	-	703,523
Total Capital Improvement	2,446,061	2,177,500	3,029,000	1,594,561
Debt Service:				
General	2,874,001	3,920,455	3,622,157	3,172,299
Utility	288,713	250	267,409	21,554
La Porte Area Water Authority	-	692,850	692,850	-
Total Debt Service	3,162,714	4,613,555	4,582,416	3,193,853
Total All Funds	46,494,168	75,715,320	76,581,113	45,628,375

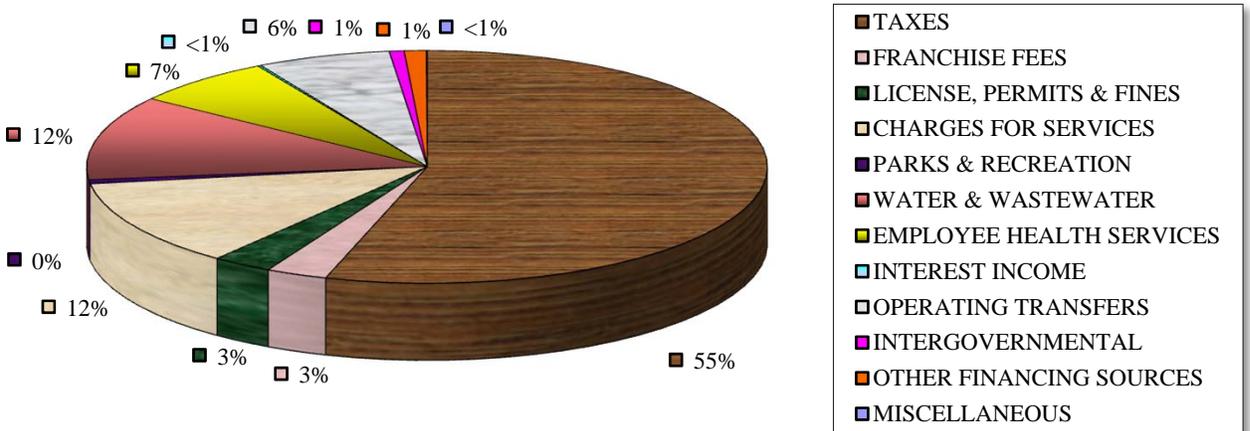
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE FISCAL YEAR 2015-16



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2015-16

ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2015-16



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2015-16

City of La Porte
Consolidated Statement of Revenues
All Funds

Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
General Property Taxes	17,769,095	17,353,400	18,735,841	18,561,000
Franchise Fees	2,252,404	2,158,666	2,175,408	2,195,624
Sales Taxes	9,317,772	8,834,519	9,500,000	9,737,501
Industrial Payments	11,554,949	12,054,598	12,192,816	12,436,672
Other Taxes	786,747	635,000	735,000	740,000
License & Permits	497,756	388,050	657,005	446,525
Fines & Forfeits	1,790,849	1,586,800	1,714,823	1,711,823
Charges for Services	8,900,627	8,598,431	9,185,471	9,114,758
Parks & Recreation	207,529	230,000	215,000	215,000
Recreation & Fitness Center	276,144	200,900	186,500	220,400
Employee Health Service	5,330,154	5,300,145	5,295,645	5,116,951
Water Revenue	5,342,433	5,800,512	5,501,728	5,645,421
Wastewater Revenue	3,422,627	3,554,400	3,159,900	3,244,900
Intergovernmental	1,572,360	279,437	279,437	531,593
Miscellaneous	392,204	40,850	113,850	38,850
Operating Transfers	5,021,390	3,795,839	5,365,000	4,806,681
Other Financing Sources	784,737	787,285	787,285	788,456
Interest	113,030	106,350	117,100	114,750
Grand Total All Revenue	75,332,807	71,705,182	75,917,809	75,666,905

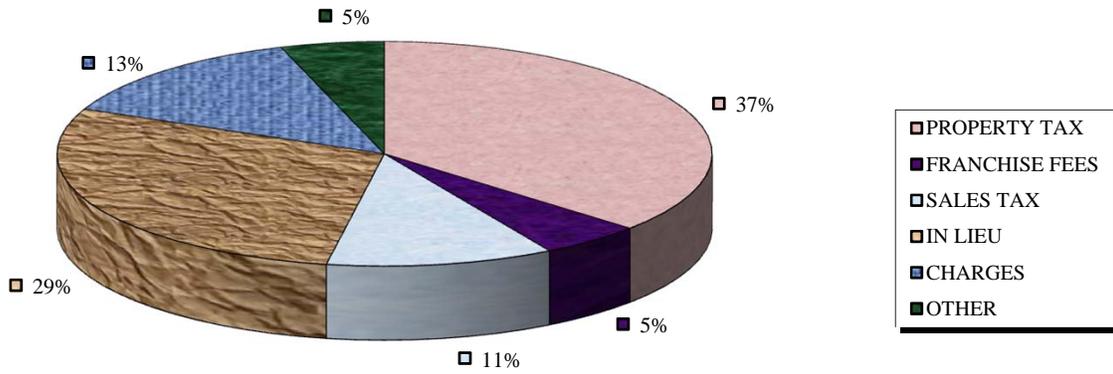
**CITY OF LA PORTE
ANALYSIS OF AD VALOREM TAX
PROPERTY VALUATIONS
AND LEVIES AND COLLECTIONS**

Fiscal Year	Total Assessment	Tax Rate	Assessed Levy	Total Current Taxes Collected	Percentage of Levy Collected
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%
14-15	2,774,879,023	0.71	19,701,641	19,355,284	98.2%

Assessment basis for all years is 100%

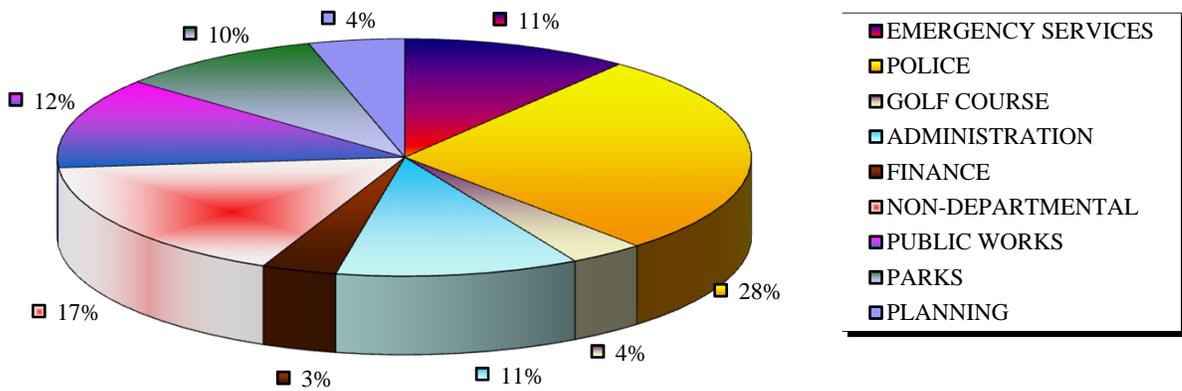
GENERAL FUND

GENERAL FUND SOURCES FISCAL YEAR 2015-16



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2015-16.

GENERAL FUND USES FISCAL YEAR 2015-16



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2015-16.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Projected 2015-16	Percent Change
General Property Taxes	\$ 15,286,420	\$ 14,728,500	\$ 15,873,500	\$ 15,828,500	7.47%
Franchise Fees	2,252,404	2,158,666	2,175,408	2,195,624	1.71%
Sales Taxes	4,686,476	4,417,259	4,750,000	4,868,750	10.22%
Industrial Payments	11,554,949	12,054,598	12,192,816	12,436,672	3.17%
Other Taxes	87,074	60,000	90,000	90,000	50.00%
Licenses & Permits	497,756	388,050	657,005	446,525	15.07%
Fines Forfeits	1,594,391	1,461,800	1,606,823	1,603,823	9.72%
Charges for Services	4,110,143	4,090,650	4,130,213	4,184,144	2.29%
Parks & Recreation	207,529	230,000	215,000	215,000	-6.52%
Recreation & Fitness	276,144	200,900	186,500	220,400	9.71%
Golf Course	1,025,739	1,031,543	940,425	1,002,585	-2.81%
Miscellaneous	256,879	40,000	113,000	38,000	-5.00%
Operating Transfers	107,839	124,507	124,507	124,374	-0.11%
Interest	67,519	71,000	80,000	80,000	12.68%
Total Revenues	\$ 42,011,262	\$ 41,057,473	\$ 43,135,197	\$ 43,334,397	5.55%

Expenditures:	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Projected 2015-16	Percent Change
Emergency Services	\$ 4,410,066	\$ 4,739,215	\$ 4,688,846	\$ 4,802,454	1.33%
Police	11,622,781	12,023,194	11,854,120	12,574,256	4.58%
Golf Course	1,454,187	1,533,669	1,498,009	1,578,825	2.94%
Administration	4,573,953	5,332,370	5,271,188	5,122,769	-3.93%
Finance	1,466,975	1,570,760	1,542,350	1,575,716	0.32%
Non-Departmental	5,369,214	5,788,577	7,059,916	5,661,212	-2.20%
Public Works	5,250,900	5,549,182	5,427,101	5,618,917	1.26%
Parks	3,927,422	3,995,734	4,212,319	4,316,132	8.02%
Planning	1,549,554	2,079,619	1,918,661	2,025,133	-2.62%
Total Expenditures	\$ 39,625,052	\$ 42,612,320	\$ 43,472,510	\$ 43,275,414	1.56%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2013-14	2014-15	2014-15	2015-16	Change
Water Revenue	\$ 4,178,112	\$ 4,566,600	\$ 4,351,300	\$ 4,371,300	-4.28%
Sewer Revenue	3,277,025	3,504,400	3,109,900	3,194,900	-8.83%
Operating Transfers	47,501	-	69,161	1,000,000	-
Interest	1,107	1,500	1,500	1,500	0.00%
Other Revenue	7,350	6,500	6,500	6,500	0.00%
Total Revenue	\$ 7,511,095	\$ 8,079,000	\$ 7,538,361	\$ 8,574,200	6.13%
Expenses:					
Water Production	\$ 610,313	\$ 611,979	\$ 597,116	\$ 623,040	1.81%
Water Distribution	923,381	970,703	963,034	994,069	2.41%
Wastewater Collection	1,018,474	1,041,315	1,038,252	1,066,348	2.40%
Wastewater Treatment	1,334,461	1,294,346	1,242,391	1,325,177	2.38%
Utility Billing	801,036	790,180	809,182	826,992	4.66%
Non Departmental	3,339,734	3,355,551	3,273,450	3,197,038	-4.72%
Total Expenses	\$ 8,027,399	\$ 8,064,074	\$ 7,923,425	\$ 8,032,664	-0.39%

INTERNAL SERVICE FUNDS

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2013-14	2014-15	2014-15	2015-16	Change
Charges for Services	2,863,258	3,139,736	3,139,736	3,591,529	14.39%
Employee Health Services	5,330,154	5,300,145	5,295,645	5,116,951	-3.46%
Operating Transfers	491,529	479,646	1,979,646	696,352	45.18%
Interest	9,616	8,000	9,600	9,000	12.50%
Total Revenue	\$ 8,694,557	\$ 8,927,527	\$ 10,424,627	\$ 9,413,832	5.45%
Expenses:					
Motor Pool Fund	\$ 3,683,040	\$ 3,130,099	\$ 3,073,795	\$ 2,838,004	-9.33%
Insurance Fund	6,603,395	6,247,649	6,372,869	6,997,143	12.00%
Technology Fund	186,640	269,600	268,935	604,000	124.04%
Total Expenses	\$ 10,473,075	\$ 9,647,348	\$ 9,715,599	\$ 10,439,147	8.21%

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

ENTERPRISE FUNDS

Revenues:	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Projected 2015-16	Percent Change
Charges for Services	\$ 1,137,346	\$ 1,242,912	\$ 1,156,760	\$ 1,280,121	2.99%
Other Financing Sources	96,087	95,447	95,447	95,606	0.17%
Miscellaneous	114,697	-	-	-	0.00%
Interest	5,447	5,500	5,700	5,700	3.64%
Total Revenue	\$ 1,353,577	\$ 1,343,859	\$ 1,257,907	\$ 1,381,427	2.80%
Expenses:					
Airport Operating	62,388	63,496	62,280	63,806	0.49%
La Porte Area Water Authority	947,133	1,129,481	1,059,649	1,149,726	1.79%
Total Expenses	\$ 1,009,521	\$ 1,192,977	\$ 1,121,929	\$ 1,213,532	1.72%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Projected 2015-16	Percent Change
Sales Tax	\$ 4,631,296	\$ 4,417,260	\$ 4,750,000	\$ 4,868,751	10.22%
Hotel/Motel Occupancy Taxes	699,673	575,000	645,000	650,000	13.04%
Fines & Forfeits	196,458	125,000	108,000	108,000	-13.60%
Charges for Services	242,997	4,000	4,000	4,000	0.00%
Grant Revenue	1,572,360	279,437	917,702	531,593	90.24%
Miscellaneous	4,825	850	850	850	0.00%
Operating Transfers	4,790	-	177,550	-	0.00%
Interest	9,286	7,900	9,400	8,800	11.39%
Total Revenue	\$ 7,361,685	\$ 5,409,447	\$ 6,612,502	\$ 6,171,994	14.10%
Expenses:					
Grant Fund	\$ 526,824	\$ 502,678	\$ 502,678	\$ 929,342	84.88%
Street Maintenance Sales Tax	343,543	795,000	2,106,606	1,895,000	138.36%
Emergency Services District	902,880	1,390,917	1,313,530	1,372,053	-1.36%
Hotel/Motel Occupancy Tax	638,754	826,039	754,005	773,071	-6.41%
Section 4B Sales Tax	1,803,380	1,518,611	1,513,403	1,039,474	-31.55%
Total Expenses	\$ 4,215,381	\$ 5,033,245	\$ 6,190,222	\$ 6,008,940	19.39%

**CITY OF LA PORTE
SCHEDULE OF CAPITAL OUTLAY
FY 2015-16**

ACCOUNT	DESCRIPTION	AMOUNT
001-5252-521-8002	Roof Repair, Replace Screws & Resecure	\$ 11,000
001-5252-521-8021	Eventide Next Log 740 System,	19,537
001-5252-521-8021	DVR Recorder & Camera System	13,000
001-5252-521-8023	Executime Advanced Scheduling (Police, Fire & EMS)	21,600
001-5253-521-8021	Body Camera	44,000
001-5253-521-8023	Total Station Accident Reconstruction	40,000
001-6048-551-8002	Golf Course Clubhouse Roof	21,000
001-6049-551-8021	Top Dressing Machine	16,000
001-6049-551-8021	Stump Grider	15,000
001-7071-531-8027	Rehabilitate Signals Broadway & G Street	25,000
001-8080-552-8002	Ceramic Tile for Charles Walker	10,000
001-8080-552-8002	Partitions for Wave Pool Restrooms	7,500
001-8080-552-8002	Replace Picnic Tables/Trash Cans at Seabreeze Park	16,060
001-8080-552-8021	Purchase Additional Christmas Decoration:	37,373
001-8080-552-8032	Replace Fencing at LCB Softball/Wave Pool	48,000
001-8080-552-8032	Replace Sidewalks Leading to Wave Pool	39,187
001-8081-551-8021	Nevco Model MK-320M38 Led Electronic Marquee	25,154
002-7084-533-8021	Equipment Replacement	20,000
002-7086-532-8013	Sewer Taps	1,500
002-7087-532-8021	Equipment Replacemen	40,000
016-7075-533-8021	Completion of Communication Upgrad	20,000
023-9902-580-8023	Incode Server Hardware for ESXI Host	182,000
023-9903-580-8023	UPS & PDU Hardware for PD Datacenter	75,000
023-9904-580-8023	Router/Switch Upgrade	100,000
023-9904-580-8023	2 GIG Switches,	20,000
023-9904-580-8023	Microsoft Windows OS Server Datacenter Edition License/Software	40,000
023-9904-580-8023	Microsoft Windows 2012 License CAL	12,000
023-9904-580-8023	UPS & PDU Hardware for PD Datacenter	75,000
023-9905-580-8023	Cisco Telephone System Upgrade	100,000
024-7074-534-8021	18000LB Four Post Lift	16,747
034-5051-522-8021	Eclipse TIC	35,000
034-5051-522-8021	Hydrant Adaptors	150,000

034-5051-522-8021	Tables for FTC	11,000
034-5051-522-8021	Command Vehicle	200,000
034-5059-522-8021	Stryker Stair Chair	3,500
034-5059-522-8021	Stryker Power COT/Stretcher	14,000
034-5059-522-8021	Stryker Power Load System	26,000
034-5059-522-8021	12 Lead/EKG Defibrillator Monitor	<u>39,000</u>
	TOTAL CAPITAL OUTLAY	\$ 1,590,158

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

	Approved 2013-14	Approved 2014-15	Requested 2015-16
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	6.00	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	3.00	2.75	2.70
Golf Course Club House	4.00	4.00	4.00
Golf Course Maintenance	10.00	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	6.00	7.00	7.00
City Secretary	4.00	4.00	4.00
Accounting	8.00	8.50	8.50
Tax Office	3.50	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	23.00	23.00	23.00
Recreation	8.00	8.00	8.00
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	1.25	1.25	1.30
Economic Development	0.75	1.00	1.00
	<hr/>	<hr/>	<hr/>
Totals	383.50	385.00	385.00

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

	Approved 2013-14	Approved 2014-15	Requested 2015-16
PART-TIME POSITIONS			
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	6.00	6.00	6.00
Patrol	1.00	1.00	1.00
Support Services	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00
Parks Maintenance	2.00	2.00	2.00
Recreation	18.00	18.00	18.00
Special Services	2.00	2.00	2.00
Parks Administration	2.00	2.00	2.00
Golf Course Club House	8.00	8.00	8.00
Golf Course Maintenance	-	-	-
	<hr/>	<hr/>	<hr/>
	58.00	58.00	58.00
Recap:			
Full Time	383.50	385.00	385.00
Part Time	58.00	58.00	58.00
	<hr/>	<hr/>	<hr/>
Total	441.50	443.00	443.00

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

<i>Beginning Fund Balance 9/30/14</i>		\$ 29,794,382
Plus Estimated 14-15 Revenues		43,135,197
Less Estimated 14-15 Expenditures		43,492,510
Reserve for Health Insurance		2,000,000
Reserve for Utility System Improvements		4,000,000
		43,492,510
<i>Estimated Fund Balance 9/30/15</i>		23,437,069
Plus 15-16 Revenues:		
General Property Taxes	15,828,500	
Franchise Fees	2,195,624	
Sales Tax	4,868,750	
Industrial Payments	12,436,672	
Other Taxes	90,000	
License & Permits	446,525	
Fines & Forfeits	1,603,823	
Charges for Services	4,184,144	
Parks & Recreation	215,000	
Recreation & Fitness Center	220,400	
Golf Course	1,002,585	
Miscellaneous	38,000	
Operating Transfers	124,374	
Interest Income	80,000	
Total Revenues	43,334,397	
<i>Equals Total Resources</i>		66,771,466
Less 15-16 Expenditures:		
Emergency Services	4,802,454	
Police	12,574,256	
Golf Course	1,578,825	
Administration	5,122,769	
Finance	1,575,716	
Non-Departmental	5,661,212	
Public Works	5,618,917	
Parks	4,316,132	
Planning	2,025,133	
Total Expenditures	43,275,414	
<i>Ending Fund Balance 9/30/16</i>		\$ 23,496,052

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 43,135,197	\$ 43,334,397	
Expenditures	49,492,510	43,275,414	
Revenues over Expenditures	\$ (6,357,313)	\$ 58,983	

Targeted Reserve- 120 days of expenditures

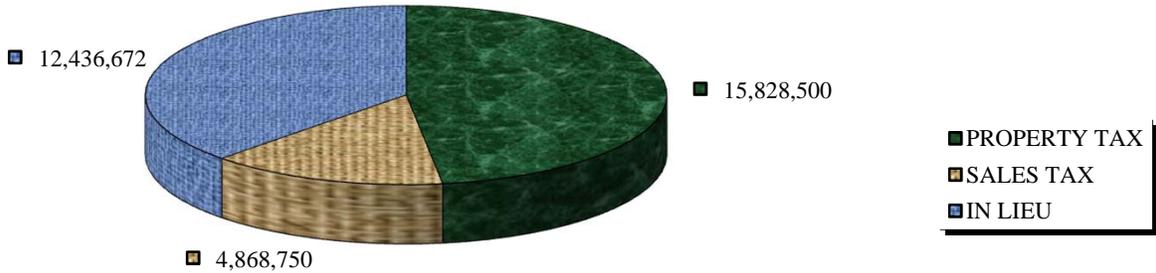
Estimated days - 198 days

Goal: \$14,227,533

1 Day = \$118,563

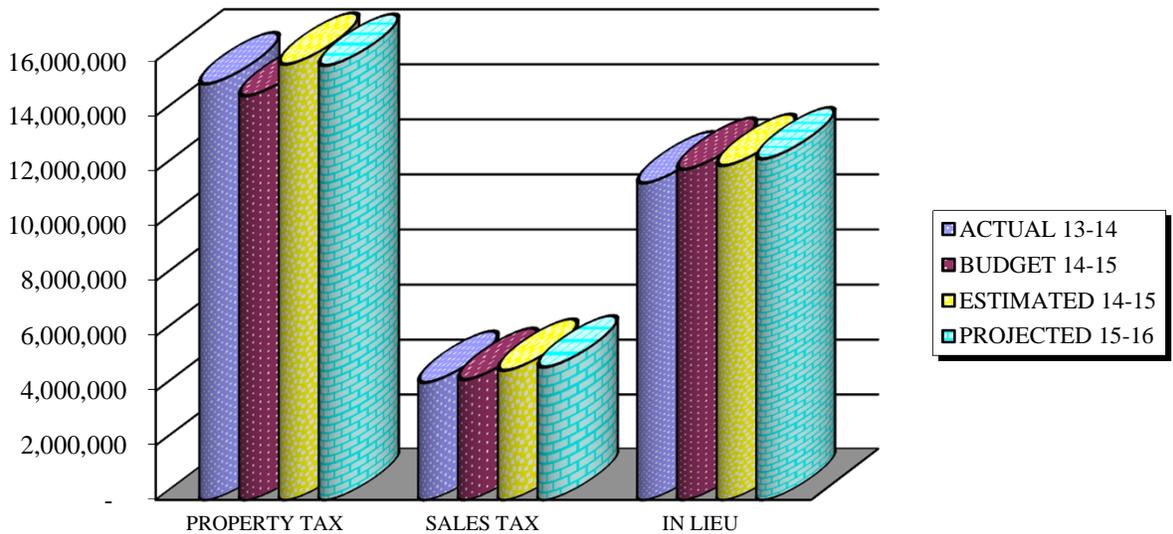
TAX REVENUE

2015-2016 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

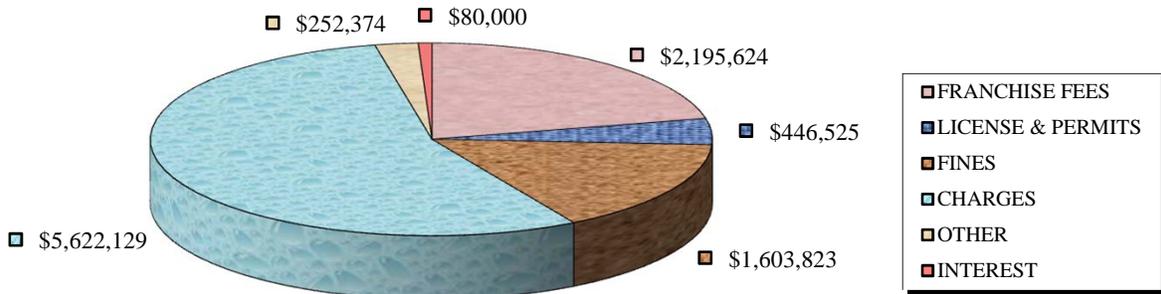
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

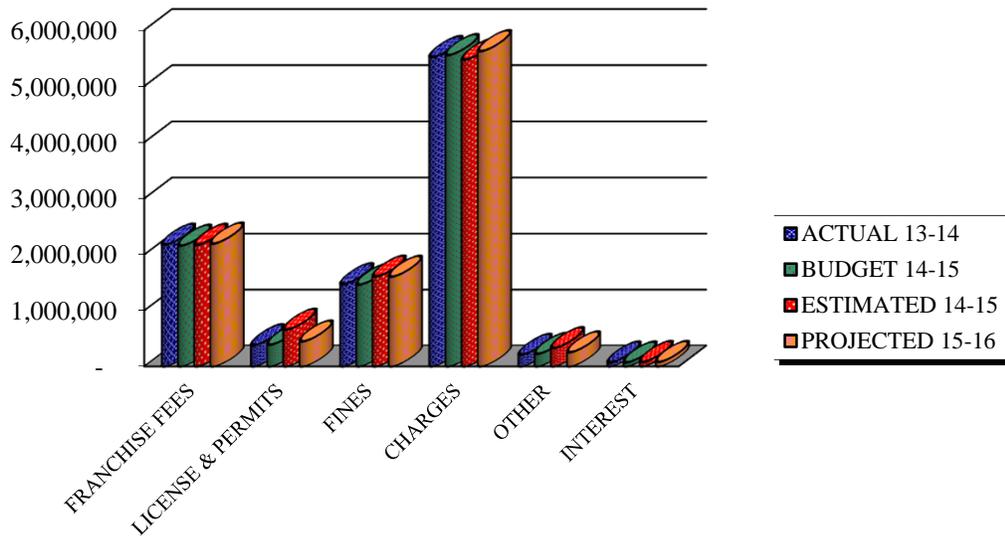
NON-TAX REVENUE

2015-2016 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 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 14,990,218	\$ 14,500,000	\$ 15,645,000	\$ 15,600,000
401.02-00	Delinquent Taxes	120,787	68,000	68,000	68,000
401.03-00	Tax Penalty and Interest	88,087	75,000	75,000	75,000
401.05-00	Delinquent Tax Pen and Int	55,268	60,000	60,000	60,000
401.15-00	Rendition Penalty	32,060	25,500	25,500	25,500
	General Property Taxes Subtotal	<u>15,286,420</u>	<u>14,728,500</u>	<u>15,873,500</u>	<u>15,828,500</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,257,497	1,243,666	1,250,408	1,270,624
402.02-00	Franchise/Gas	180,072	150,000	150,000	150,000
402.03-00	Franchise/Telephone	346,087	275,000	300,000	300,000
402.04-00	Franchise/Cable TV	382,611	400,000	385,000	385,000
402.05-00	Franchise/Commercial Solidwaste	86,137	90,000	90,000	90,000
	Franchise Fees Subtotal	<u>2,252,404</u>	<u>2,158,666</u>	<u>2,175,408</u>	<u>2,195,624</u>
Sales Taxes:					
403.01-00	Sales Tax	4,686,476	4,417,259	4,750,000	4,868,750
	Sales Taxes Subtotal	<u>4,686,476</u>	<u>4,417,259</u>	<u>4,750,000</u>	<u>4,868,750</u>
Industrial Payments:					
404.01-00	Industrial Payments	11,554,949	12,054,598	12,192,816	12,436,672
	Industrial Payments Subtotal	<u>11,554,949</u>	<u>12,054,598</u>	<u>12,192,816</u>	<u>12,436,672</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	87,074	60,000	90,000	90,000
	Other Taxes Subtotal	<u>87,074</u>	<u>60,000</u>	<u>90,000</u>	<u>90,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	5,635	8,500	7,850	7,850
406.02-00	Building Permits	236,560	180,000	350,000	230,000
406.03-00	Animal Licenses	1,050	1,050	1,050	1,050
406.05-00	Electrical Permits	29,053	13,000	16,000	16,000
406.06-00	Game Room Licenses	5,235	5,000	4,400	4,000
406.07-00	Plumbing Permits	21,919	16,000	19,000	16,000
406.08-00	Mobile Home Park Licenses	215	325	380	325
406.09-00	Wrecker Permits	2,038	1,700	1,725	1,725
406.10-00	Heating and A/C Permits	20,605	20,000	23,000	20,000
406.12-00	Misc Licenses, Permits & Fees	7,301	5,500	5,500	5,500
406.13-00	Demolishing Permits	1,200	1,400	1,800	1,900
406.14-00	Sign Permits	3,976	2,500	3,500	2,500
406.15-00	Pool Permits	6,178	5,000	3,400	3,000
406.17-00	Pipeline Application Permits	2,000	3,000	5,000	4,000
406.19-00	Alarm Permits	33,007	35,000	35,000	35,000
406.20-00	Fill Dirt Permits	5,527	1,500	4,000	3,075
406.21-00	Re-Inspection Fees	840	1,000	1,000	1,000
406.22-00	Plan Review Fees	104,468	80,000	160,000	80,000
406.23-00	Private Ambulance License	7,174	4,500	4,500	4,500
406.24-00	Driveway Tie-In Fees	2,100	2,000	3,000	2,000
406.25-00	Storm Water Permits	1,600	1,000	6,800	7,000
406.26-00	Group Care Facilities	75	75	100	100
	Licenses & Permits Subtotal	<u>497,756</u>	<u>388,050</u>	<u>657,005</u>	<u>446,525</u>

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Fines & Forfeits:					
407.01-00	Pound Fines	13,599	10,000	10,000	10,000
407.08-00	Municipal Court Fines	846,859	830,000	840,000	840,000
407.09-00	Warrant Fees	119,495	105,000	110,000	110,000
407.13-00	Administrative Fee	388,579	335,000	419,423	416,423
407.15-00	Arrest Fee	41,605	40,000	40,000	40,000
407.16-00	Police Accident Reports	1,877	2,000	2,000	2,000
407.19-00	TxDOT Program Fines	50,182	40,000	43,000	43,000
407.21-00	Consolidated Court Costs	38,852	15,000	15,000	15,000
407.24-00	Time Payment Fee	16,475	17,000	15,000	15,000
407.26-00	Seat Belt Fines	1,303	900	2,500	2,500
407.29-00	State Traffic Fee	10,203	4,000	4,000	4,000
407.31-00	Weight Violation Fines	51,784	55,000	90,000	90,000
407.32-00	DPS - Local	6,633	5,500	5,500	5,500
407.36-00	State Juror Fee	3,882	1,500	1,500	1,500
407.38-00	Indigent Defense Fund	1,935	800	800	800
407.39-00	Civil Justice Fee Court	70	100	100	100
407.41-00	Truancy Prev & Diversion	1,058	-	8,000	8,000
	Fines & Forfeits Subtotal	<u>1,594,391</u>	<u>1,461,800</u>	<u>1,606,823</u>	<u>1,603,823</u>
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	4,500	7,500	9,000	9,000
408.01-03	Commercial Solid Waste	13,087	12,500	12,500	12,500
408.01-04	Residential Solid Waste	2,214,255	2,200,000	2,215,000	2,215,000
408.01-05	Use of City Equip, Mat, Lab	219	450	550	550
408.01-06	Rezoning Fees	2,250	2,000	1,800	1,800
408.01-07	Tax Certificates	845	600	600	600
408.01-09	Tax Billing Fees	161,127	268,671	268,671	268,671
408.01-11	Lease of Fire Training Facility	43,450	40,000	40,000	40,000
408.01-12	Contract Fire Protection	209,897	163,394	164,530	164,530
408.01-15	Document Reproduction	289	450	450	450
408.01-16	NSF Service Charges	100	300	300	300
408.01-17	Police Teletype/Dispatching	58,985	18,500	69,658	69,658
408.01-18	Pipeline Assessments	68,600	52,000	52,000	52,000
408.01-19	EMS Contract Revenue	239,337	265,000	248,000	248,000
408.01-20	EMS Patient Revenue	630,999	600,000	600,000	600,000
408.01-21	Recycling	26,393	20,000	20,000	20,000
408.01-22	Mowing & Demolition	32,434	50,000	80,000	85,000
408.01-23	Sale of Garbage Bags	11,458	9,000	9,000	9,000
408.01-36	Outstanding Tax Report	7,800	1,000	7,800	7,800
408.01-37	Police Services (LPISD)	361,074	358,935	328,504	358,935
408.01-40	Election Fees	22,752	20,000	1,500	20,000
408.01-42	Donation Park Beautification	292	350	350	350
	Charges for Services Subtotal	<u>4,110,143</u>	<u>4,090,650</u>	<u>4,130,213</u>	<u>4,184,144</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	18,798	25,000	20,000	20,000
408.02-02	Wave Pool Concessions	1,808	5,000	2,000	2,000
408.02-03	Wave Pool Admissions	94,608	100,000	95,000	95,000
408.02-04	Aquatic Facility Rental	23,113	30,000	25,000	25,000
408.02-05	Aquatic Memberships	1,893	3,000	2,000	2,000
408.02-09	General Programs/Camps	480	1,700	1,000	1,000
408.02-10	Youth Sports	3,275	2,800	3,000	3,000
408.02-11	Triathlon	14,230	12,000	12,000	12,000
408.02-13	Recreation Center Rental	28,317	26,000	28,000	28,000
408.02-14	Athletic Complex	5,373	11,000	11,000	11,000
408.02-15	Rodeo Arena Rental	1,400	1,500	1,500	1,500
408.02-16	Sport Camps	1,058	2,000	2,000	2,000
408.02-19	Parks/Recreation Misc	2,064	1,500	1,500	1,500
408.02-22	Special Olympics (Sport)	11,112	8,500	11,000	11,000
	Parks & Recreation Subtotal	<u>207,529</u>	<u>230,000</u>	<u>215,000</u>	<u>215,000</u>

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

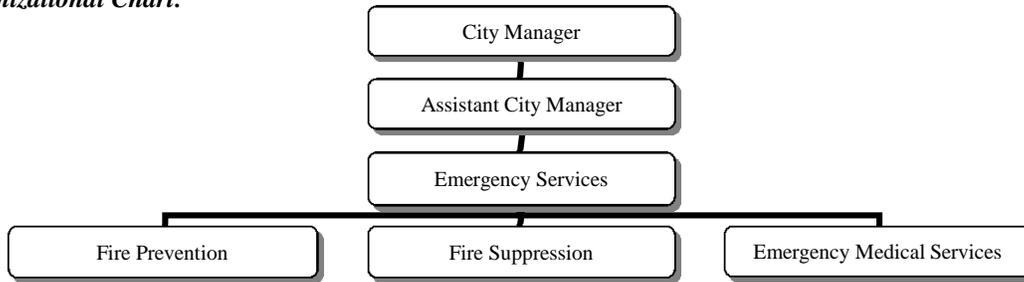
Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	225,528	185,000	166,000	200,000
408.03-02	Recreation Center Walk-ins	22,648	15,500	20,000	20,000
408.03-03	Recreation Center Class Fees	27,968	400	500	400
	Recreation & Fitness Subtotal	<u>276,144</u>	<u>200,900</u>	<u>186,500</u>	<u>220,400</u>
Golf Course:					
408.07-01	Green Fees	512,862	518,655	472,562	518,655
408.07-08	Cart Fees	356,657	378,890	327,813	350,730
408.07-12	Resident Membership	9,242	10,000	9,200	10,000
408.07-13	Non-Resident Membership	71,883	62,000	81,900	62,000
408.07-14	Senior Membership	11,540	13,000	13,300	13,000
408.07-16	Concession Commissions	48,000	32,000	31,200	31,200
408.07-17	Resident Family Membership	2,534	4,000	800	4,000
408.07-18	Non-Resident Family Membership	1,121	4,000	1,900	4,000
408.07-34	Sponsor Donations	10,500	8,000	-	8,000
408.07-36	Summer Memberships	1,400	1,000	1,750	1,000
	Golf Course	<u>1,025,739</u>	<u>1,031,545</u>	<u>940,425</u>	<u>1,002,585</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	253,897	35,000	110,000	35,000
410.07-00	Donations	2,982	5,000	3,000	3,000
	Miscellaneous Subtotal	<u>256,879</u>	<u>40,000</u>	<u>113,000</u>	<u>38,000</u>
Operating Transfers:					
480.01-16	Admin Trans from LPAWA Fund	65,339	67,007	67,007	66,874
480.01-26	Admin Trans from Hotel/Motel	42,500	57,500	57,500	57,500
	Operating Transfers Subtotal	<u>107,839</u>	<u>124,507</u>	<u>124,507</u>	<u>124,374</u>
Interest:					
483.01-00	Interest Income	67,519	71,000	80,000	80,000
	Interest Subtotal	<u>67,519</u>	<u>71,000</u>	<u>80,000</u>	<u>80,000</u>
Total General Fund Revenue		\$ 42,011,262	\$ 41,057,475	\$ 43,135,197	\$ 43,334,397

Emergency Services Department

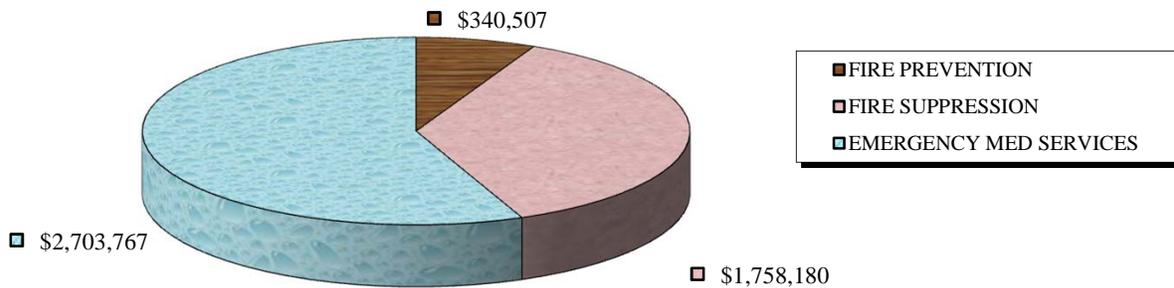
FY 15-16

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.

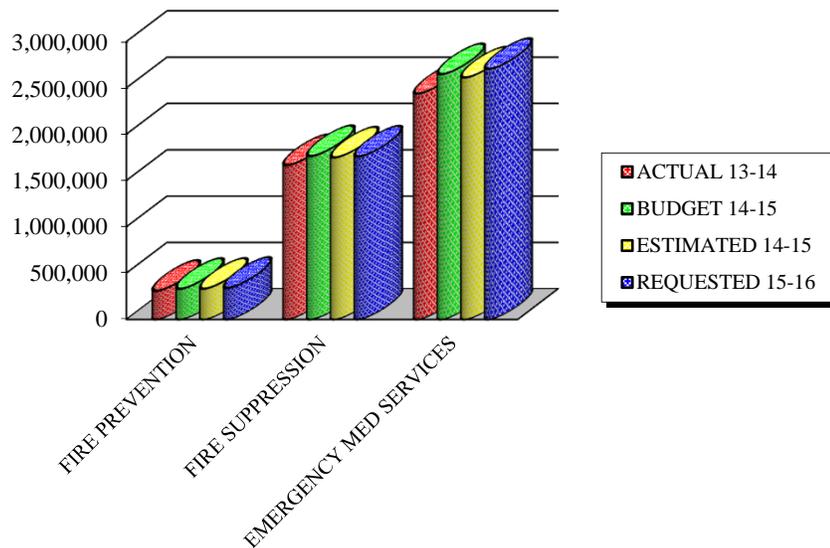
Organizational Chart:



Share of General Fund Budget: 11%



Four Year Comparison by Division:



Emergency Services Department Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Fire Prevention	\$ 308,519	\$ 329,683	\$ 330,329	\$ 340,507	3.28%
Fire Suppression	1,664,877	1,762,674	1,747,685	1,758,180	-0.25%
Emergency Medical Services	2,437,270	2,646,858	2,610,832	2,703,767	2.15%
Department Total	\$ 4,410,666	\$ 4,739,215	\$ 4,688,846	\$ 4,802,454	1.33%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 3,848,514	\$ 4,116,739	\$ 4,086,731	\$ 4,203,495	2.11%
Supplies	202,597	204,785	190,756	192,011	-6.24%
Services & Charges	359,555	382,691	383,799	406,948	6.34%
Capital Outlay	-	35,000	27,560	-	0.00%
Department Total	\$ 4,410,666	\$ 4,739,215	\$ 4,688,846	\$ 4,802,454	1.33%

Emergency Services Department
Fiscal Year 2015-16

Fire Prevention Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 289,882	\$ 310,192	\$ 309,790	\$ 317,399	2.32%
<i>Supplies</i>	9,438	12,076	12,893	8,118	-32.78%
<i>Services & Charges</i>	9,199	7,415	7,646	14,990	102.16%
Division Total	\$ 308,519	\$ 329,683	\$ 330,329	\$ 340,507	3.28%

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 2013-14	Approved 2014-15	Requested 2015-16
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
Total	4	4	4

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

001-5050-522

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 197,320	\$ 192,853	\$ 211,180	\$ 209,826	\$ 217,248
1020 Overtime	1,600	2,796	1,600	1,600	1,600
1030 Certification	1,319	1,750	1,200	2,100	2,100
1035 Longevity	1,196	1,196	1,108	1,108	1,340
1044 Cleaning Allowance	479	660	481	712	723
1060 FICA	14,963	14,528	15,890	15,823	16,266
1065 Retirement	34,829	34,195	36,919	36,735	36,308
1080 Insurance - Medical	41,688	41,688	41,688	41,688	41,688
1081 Insurance - Life	164	216	126	198	126
Personal Services Subtotal	293,558	289,882	310,192	309,790	317,399
Supplies:					
2001 Office Supplies	450	343	450	450	450
2002 Postage	50	17	100	100	100
2004 Gas and Oil	3,743	5,264	3,826	4,443	4,168
2005 Minor Tools	700	674	650	650	500
2008 Educational	2,000	2,477	2,000	2,000	2,150
2015 Other Supplies	250	444	750	750	550
2018 Computer Supplies	200	-	200	200	200
2090 Machinery/Tools/Equipment	575	219	4,100	4,300	-
Supplies Subtotal	7,968	9,438	12,076	12,893	8,118
Services & Charges:					
3001 Memberships & Subscriptions	2,500	3,437	2,210	2,210	3,825
4002 Machinery/Tools/Equipment	-	176	-	-	400
4003 Radios and Base Stations	100	139	200	200	200
4030 VM: Fleet Maintenance	4,062	4,062	2,382	2,382	2,749
4055 Computer Software	300	300	300	300	4,800
4060 Technology Lease Fees	700	700	2,323	2,323	2,916
5007 Other Professional Services	-	-	-	-	100
7004 Water	232	385	-	231	-
Services & Charges Subtotal	7,994	9,199	7,415	7,646	14,990
Division Total	\$ 309,520	\$ 308,519	\$ 329,683	\$ 330,329	\$ 340,507

Emergency Services Department
Fiscal Year 2015-16

Fire Suppression Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,400,110	\$1,449,472	\$1,446,967	\$1,479,015	2.04%
<i>Supplies</i>	38,895	38,879	31,535	34,171	-12.11%
<i>Services & Charges</i>	225,872	239,323	241,623	244,994	2.37%
<i>Capital Outlay</i>	-	35,000	27,560	-	-100.00%
Division Total	<u>\$1,664,877</u>	<u>\$1,762,674</u>	<u>\$1,747,685</u>	<u>\$1,758,180</u>	-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 2013-14	Approved 2014-15	Requested 2015-16
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	3	3	3
Volunteer Fire Engineer	11	11	11
Total	<u>28</u>	<u>28</u>	<u>28</u>

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

001-5051-522

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 744,247	\$ 737,946	\$ 782,268	\$ 772,867	\$ 812,817
1020 Overtime	210,000	226,971	210,000	210,000	210,000
1030 Certification	11,209	13,447	14,700	15,174	15,342
1035 Longevity	8,324	8,324	8,616	8,616	9,188
1044 Cleaning Allowance	2,866	3,149	3,127	3,102	3,135
1060 FICA	72,165	72,200	73,022	75,253	74,713
1065 Retirement	162,843	165,213	165,788	170,101	161,662
1066 Vol Firemen Retirement	40,000	26,055	45,000	45,000	45,000
1067 Pars Retirement	400	321	467	418	674
1080 Insurance - Medical	145,908	145,908	145,908	145,908	145,908
1081 Insurance - Life	576	576	576	528	576
Personal Services Subtotal	1,398,538	1,400,110	1,449,472	1,446,967	1,479,015
Supplies:					
2001 Office Supplies	1,800	1,347	1,875	1,875	1,875
2002 Postage	850	782	250	200	250
2004 Gas and Oil	29,172	29,743	29,854	21,924	24,321
2005 Minor Tools	800	628	850	800	850
2006 Cleaning	1,200	785	1,200	1,200	1,200
2008 Educational	500	-	800	1,709	1,425
2014 Freight	-	14	-	-	-
2015 Other Supplies	3,600	4,857	3,300	3,327	3,500
2018 Computer Supplies	-	85	-	-	-
2091 Office Furniture/Equipment	-	80	-	-	-
2093 Computer Equipment	650	574	750	500	750
Supplies Subtotal	38,572	38,895	38,879	31,535	34,171
Services & Charges:					
3001 Memberships & Subscriptions	6,100	6,570	6,400	6,000	6,500
3020 Training/Seminars	1,200	1,593	-	-	-
4001 Office Equipment	-	77	-	-	-
4002 Machinery/Tools/Equipment	-	1,043	-	7,500	5,000
4003 Radios and Base Stations	4,200	(446)	7,800	7,500	7,000
4006 Heating and A/C Equipment	3,500	4,591	7,000	7,000	8,000
4008 Pumps/Motors	7,500	7,925	8,100	8,000	8,300
4011 Building Maintenance	9,600	7,393	12,400	11,500	15,250
4030 VM: Fleet Maintenance	52,838	69,211	53,717	53,717	56,222
4031 Other Vehicle Maintenance	3,000	2,006	3,000	2,500	3,000
4050 Computer Hardware	-	184	-	-	-
4055 Computer Software	7,000	4,202	7,000	5,000	-
4060 Technology Lease Fees	3,150	3,150	11,306	11,306	13,122
5005 Personnel Services	25,000	25,295	25,000	25,000	25,000
5007 Other Professional Services	12,400	12,600	12,600	12,600	12,600
6001 Uniforms	2,700	3,083	3,000	3,000	3,000
6010 Janitorial Services	6,000	5,525	6,500	6,000	6,500
7001 Electrical	75,000	59,039	61,000	61,000	61,000
7002 Natural Gas	6,000	3,841	4,500	4,000	4,500
7004 Water	10,000	8,990	10,000	10,000	10,000
Services & Charges Subtotal	235,188	225,872	239,323	241,623	244,994

Continued

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

001-5051-522

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Capital Outlay:					
8002 Building Improvements	-	-	35,000	27,560	-
Capital Outlay Subtotal	-	-	35,000	27,560	-
Division Total	\$ 1,672,298	\$ 1,664,877	\$ 1,762,674	\$ 1,747,685	\$ 1,758,180

Emergency Services Department
Fiscal Year 2015-16

Emergency Medical Services Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$2,158,522	\$2,357,075	\$2,329,974	\$2,407,081	2.12%
<i>Supplies</i>	154,264	153,830	146,328	149,722	-2.67%
<i>Services & Charges</i>	124,484	135,953	134,530	146,964	8.10%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	\$2,437,270	\$2,646,858	\$2,610,832	\$2,703,767	2.15%

Scope of Services Summary

The EMS Department is responsible for providing emergency life support services at the basic and advanced level. EMS staff consists of a Chief, Assistant Chief, Captain's, Paramedic III's, Paramedic II's, Paramedic I's, EMS Interns and a Billing Specialist. EMS utilizes 5 fully stocked Mobile Intensive Care Unit (MICU) ambulances in its fleet, and has 3 MICU ambulances on-duty at all times along with the Advanced Life Support (ALS) equipped 1st responder vehicles that are operated by the on-duty EMS supervisors. 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 established itself in the community as an ardent supporter of public education and community outreach programs to include: Child Safety Seat Program, Childhood Immunization Program, Community CPR Classes, Fall Prevention Program and Shattered Dreams Programs.

Personnel Position Roster

	Approved 2013-14	Approved 2014-15	Requested 2015-16
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Captain	2	2	2
Paramedic III	3	3	3
Paramedic II	9	9	9
Paramedic I	9	9	9
EMS Billing Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	3	3	3
Total	32	32	32

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

001-5059-522

		Estimated	Actual	Budget	Estimated	Requested
		2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:						
1010	Regular Earnings	\$ 899,459	\$ 846,293	\$ 975,605	\$ 925,951	\$ 1,009,433
1013	FLSA Scheduled Overtime	563,790	512,192	575,489	575,489	592,754
1020	Overtime	122,000	120,412	95,000	120,000	95,000
1030	Certification	20,000	20,875	20,000	22,249	22,000
1035	Longevity	8,856	8,888	8,456	8,440	9,572
1044	Cleaning Allowance	5,698	5,546	6,253	5,822	6,511
1050	WC Loss Time	1,387	1,387	-	885	-
1060	FICA	118,062	110,843	122,957	121,420	125,848
1065	Retirement	274,804	260,103	281,055	277,616	273,518
1067	Pars Retirement	8	3	334	206	519
1080	Insurance - Medical	270,972	270,972	270,972	270,972	270,972
1081	Insurance - Life	977	1,008	954	924	954
	Personal Services Subtotal	2,286,013	2,158,522	2,357,075	2,329,974	2,407,081
Supplies:						
2001	Office Supplies	3,800	3,010	3,800	3,800	3,800
2002	Postage	5,000	6,153	5,000	5,000	5,000
2004	Gas and Oil	40,466	41,900	41,330	33,662	36,542
2005	Minor Tools	250	250	250	250	250
2006	Cleaning	2,000	1,555	2,000	2,000	2,000
2007	Chemicals	300	423	300	466	600
2008	Educational	2,000	1,959	2,000	2,000	2,000
2015	Other Supplies	6,000	5,959	6,000	6,000	6,000
2018	Computer Supplies	1,000	1,138	1,000	1,000	1,000
2055	EMS Drugs and Supplies	84,000	79,158	80,000	80,000	80,000
2090	Machinery/Tools/Equipment	7,000	6,343	11,400	11,400	11,780
2091	Office Furniture/ Equipment	5,598	5,598	-	-	-
2093	Computer Equipment	750	818	750	750	750
	Supplies Subtotal	158,164	154,264	153,830	146,328	149,722
Services & Charges:						
3001	Memberships & Subscriptions	4,575	6,028	6,975	6,975	9,290
3024	Tuition Reimbursement	-	3,500	3,500	1,836	-
4002	Machinery/Tools/Equipment	-	59	-	-	-
4003	Radios and Base Stations	3,500	2,776	7,743	7,743	3,500
4006	Heating and A/C Equipment	1,100	1,240	1,000	1,000	1,000
4011	Building Maintenance	6,750	2,138	5,000	5,000	15,900
4030	VM: Fleet Maintenance	62,529	62,529	53,434	53,434	48,352
4031	Other Vehicle Maintenance	1,000	716	1,000	1,241	1,000
4050	Computer Hardware	-	11	-	-	-
4055	Computer - Software	15,000	14,108	18,100	18,100	20,100
4060	Technology Lease Fees	3,150	3,150	10,701	10,701	13,122
5005	Personnel Services	12,000	12,000	12,000	12,000	12,000
5007	Other Professional Services	-	-	-	-	6,000
6001	Uniforms	700	777	500	500	700

Continued

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

001-5059-522

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Services & Charges (cont'd):					
6002 Printing/Reproduction	1,700	1,692	1,500	1,500	1,500
6005 Advertising	100	-	500	500	500
7001 Electrical	11,000	10,821	11,000	11,000	11,000
7002 Natural Gas	1,000	793	1,000	1,000	1,000
7004 Water	2,000	2,146	2,000	2,000	2,000
Services & Charges Subtotal	126,104	124,484	135,953	134,530	146,964
Division Total	\$ 2,570,281	\$ 2,437,270	\$ 2,646,858	\$ 2,610,832	\$ 2,703,767

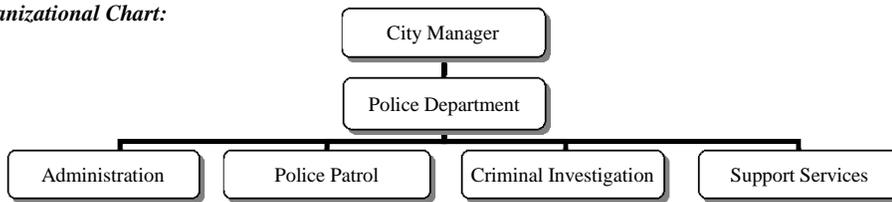
Police Department

FY 15-16

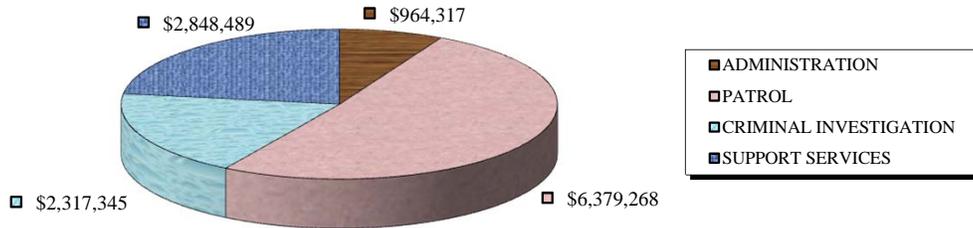
Mission Statement: The mission of the La Porte Police Department is to work in partnership with the community to prevent crime, assist those who are victims of crime, and improve the quality of life within the City of La Porte through the promotion of a strong sense of security. In fulfilling this mission,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

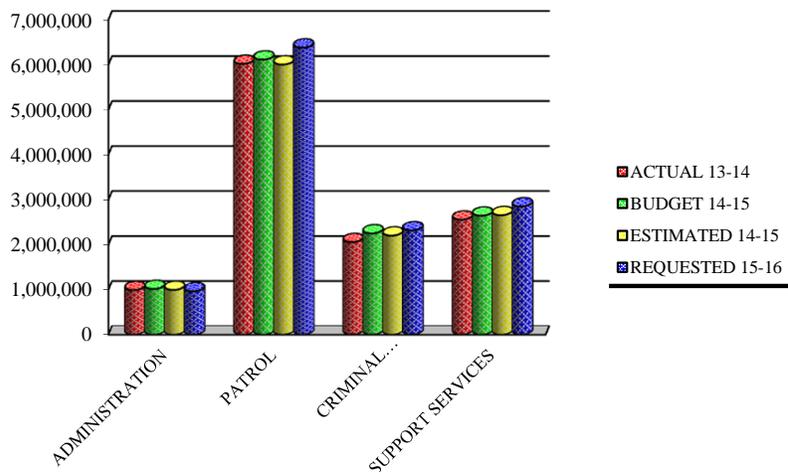
Organizational Chart:



Share of General Fund Budget: 29%



Four Year Comparison by Division:



Police Department Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Police Administration	\$ 991,341	\$ 1,015,853	\$ 1,014,214	\$ 1,029,454	1.34%
Police Patrol	6,018,774	6,112,641	6,002,775	6,379,268	4.36%
Criminal Investigation	2,057,202	2,250,727	2,201,866	2,317,345	2.96%
Support Services	2,555,464	2,643,973	2,655,265	2,848,489	7.74%
Department Total	\$ 11,622,781	\$ 12,023,194	\$ 11,874,120	\$ 12,574,556	4.59%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 9,722,603	\$ 10,125,155	\$ 10,026,781	\$ 10,436,769	3.08%
Supplies	459,564	420,461	361,921	400,524	-4.74%
Services & Charges	1,305,352	1,462,593	1,452,418	1,549,251	5.92%
Capital Outlay	135,262	14,985	33,000	188,012	0.00%
Department Total	\$ 11,622,781	\$ 12,023,194	\$ 11,874,120	\$ 12,574,556	4.59%

**Police Department
Fiscal Year 2015-16**

Police Administration Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 700,799	\$ 718,796	\$ 703,004	\$ 699,034	-2.75%
<i>Supplies</i>	22,343	23,568	20,505	18,292	-22.39%
<i>Services & Charges</i>	268,199	273,489	270,705	246,991	-9.69%
Division Total	\$ 991,341	\$ 1,015,853	\$ 994,214	\$ 964,317	-5.07%

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 2013-14	Approved 2014-15	Requested 2015-16
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Internal Affairs Sergeant	1	1	1
Office Coordinator	1	1	1
Secretary	1	1	1
Total	6	6	6

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

001-5252-521

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 477,131	\$ 485,843	\$ 500,942	\$ 490,386	\$ 488,177
1020 Overtime	4,882	3,832	4,485	2,470	4,620
1030 Certification	15,132	15,290	15,263	15,437	15,632
1035 Longevity	4,504	4,504	4,696	4,696	4,888
1040 Clothing Allowance	557	557	586	586	586
1044 Cleaning Allowance	958	966	962	955	965
1046 Physical Fitness Allowance	1,000	1,000	1,000	1,000	1,000
1060 FICA	36,576	37,602	38,130	36,896	36,891
1065 Retirement	86,597	87,973	89,482	87,383	83,025
1080 Insurance - Medical	62,532	62,532	62,532	62,532	62,532
1081 Insurance - Life	461	450	468	413	468
1090 Other Benefits	250	250	250	250	250
Personal Services Subtotal	690,580	700,799	718,796	703,004	699,034
Supplies:					
2001 Office Supplies	1,450	1,152	1,450	1,400	1,400
2002 Postage	250	276	275	225	275
2003 Protective Clothing	1,100	1,075	1,000	1,000	1,100
2004 Gas and Oil	14,730	14,816	15,093	10,080	9,117
2015 Other Supplies	3,600	3,152	3,850	3,850	5,050
2018 Computer Supplies	1,350	1,114	1,350	1,200	1,050
2090 Machinery/Tools/Equipment	100	24	200	2,400	-
2091 Office Furniture/Equipment	461	461	-	-	-
2093 Computer Equipment	370	273	350	350	300
Supplies Subtotal	23,411	22,343	23,568	20,505	18,292
Services & Charges:					
3001 Memberships & Subscriptions	3,455	3,650	3,480	3,480	3,050
3020 Training/Seminars	7,000	7,146	6,425	6,425	6,675
3024 Tuition Reimbursement	2,700	3,225	3,500	3,500	3,500
4002 Machinery/Tools/Equipment	12,295	12,293	12,635	12,575	12,835
4003 Radios and Base Stations	100	-	-	-	-
4006 Heating and A/C Equipment	14,500	21,513	15,500	18,000	15,500
4011 Building Maintenance	12,000	20,646	18,100	-	8,800
4020 Motor Pool Lease Fees	13,800	13,800	18,664	18,664	10,728
4030 VM: Fleet Maintenance	7,109	7,109	7,402	7,402	9,115
4055 Computer Software	1,050	1,050	1,050	1,050	1,050
4060 Technology Lease Fees	8,448	8,448	14,856	14,856	14,972
5007 Other Professional Services	1,150	1,178	1,150	850	750
6002 Printing/Reproduction	640	694	675	675	775
6010 Janitorial	33,950	34,504	37,360	47,608	45,803
7001 Electrical	126,500	122,878	122,400	125,740	103,458
7002 Natural Gas	660	629	700	900	780
7004 Water	10,000	9,436	9,592	8,980	9,200
Services & Charges Subtotal	255,357	268,199	273,489	270,705	246,991

Continued

City of La Porte, Texas
 Police Administration
 Detail of Expenditures

001-5252-521

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Services & Charges (cont'd):					
8002 Building Improvements	-	-	-	20,000	11,000
8021 Machinery/Tools/Equipment	-	-	-	-	32,537
8023 Computer Equipment	-	-	-	-	21,600
Capital Outlay Subtotal	-	-	-	20,000	65,137
Division Total	\$ 969,348	\$ 991,341	\$ 1,015,853	\$ 1,014,214	\$ 1,029,454

**Police Department
Fiscal Year 2015-16**

Police Patrol Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$4,801,837	\$4,984,925	\$4,922,238	\$5,103,664	2.38%
<i>Supplies</i>	288,913	238,062	197,155	222,019	-6.74%
<i>Services & Charges</i>	792,762	874,669	870,382	930,710	6.41%
<i>Capital Outlay</i>	135,262	14,985	13,000	122,875	719.99%
Division Total	<u>\$6,018,774</u>	<u>\$6,112,641</u>	<u>\$6,002,775</u>	<u>\$6,379,268</u>	4.36%

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 2013-14	Approved 2014-15	Requested 2015-16
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	35	35	35
Jailers	5	5	5
Jailer-P/T	1	1	1
Total	<u>50</u>	<u>50</u>	<u>50</u>

City of La Porte, Texas
Police Patrol
Detail of Expenditure

001-5253-521

		Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:						
1010	Regular Earnings	\$ 3,012,681	\$ 2,959,365	\$ 3,123,405	\$ 3,040,380	\$ 3,244,147
1020	Overtime	332,790	331,948	334,244	350,384	350,000
1030	Certification	83,677	83,491	83,786	83,832	79,367
1035	Longevity	25,596	26,364	27,020	23,516	26,116
1043	Motorcycle Allowance	5,956	5,975	-	-	-
1044	Cleaning Allowance	11,720	11,716	11,785	11,455	11,817
1046	Physical Fitness Allowance	12,250	12,250	17,000	12,250	17,000
1050	WC Loss Time	3,113	4,665	-	21,000	-
1060	FICA	258,025	255,597	265,566	263,729	271,301
1065	Retirement	598,319	598,087	609,611	603,349	591,188
1067	Pars - Retirement	222	27	176	130	396
1080	Insurance - Medical	510,678	510,678	510,678	510,678	510,678
1081	Insurance - Life	1,662	1,674	1,654	1,535	1,654
	Personal Services Subtotal	<u>4,856,689</u>	<u>4,801,837</u>	<u>4,984,925</u>	<u>4,922,238</u>	<u>5,103,664</u>
Supplies:						
2001	Office Supplies	900	1,054	900	875	850
2002	Postage	525	422	550	400	450
2003	Protective Clothing	67,165	65,581	31,130	31,100	35,930
2004	Gas and Oil	167,773	167,827	171,507	130,945	132,139
2007	Chemical	200	232	400	400	450
2008	Educational	2,000	2,245	800	800	3,000
2015	Other Supplies	8,000	8,009	7,975	7,950	11,000
2016	Jail Operations	10,800	9,137	9,100	8,995	9,000
2018	Computer Supplies	2,900	2,997	3,300	3,300	3,200
2090	Machinery/Tools/Equipment	21,900	30,566	11,300	11,300	21,800
2091	Office Furniture/Equipment	-	-	-	-	3,000
2093	Computer Equipment	950	843	1,100	1,090	1,200
	Supplies Subtotal	<u>283,113</u>	<u>288,913</u>	<u>238,062</u>	<u>197,155</u>	<u>222,019</u>
Services & Charges:						
3001	Memberships & Subscriptions	575	528	555	520	535
3020	Training/Seminars	20,050	16,330	20,100	20,100	19,600
3024	Tuition Reimbursement	1,500	3,089	5,000	5,000	3,500
4001	Office Equipment	12,949	12,949	13,250	13,597	13,900
4002	Machinery/Tools/Equipment	13,900	5,207	13,250	13,000	10,300
4003	Radios and Base Stations	37,062	33,338	48,131	46,750	68,448
4020	Motor Pool Lease Fees	223,128	223,128	217,940	217,940	247,044
4030	VM: Fleet Maintenance	106,662	106,662	113,305	113,305	126,883
4050	Computer Hardware	114,168	123,311	114,168	114,368	114,168
4055	Computer Software	84,500	79,609	96,418	93,250	81,918
4060	Technology Lease Fees	187,328	187,328	229,652	229,652	241,364
5007	Other Professional Services	1,100	700	1,500	1,500	1,500
6002	Printing/Reproduction	1,375	583	1,400	1,400	1,550
	Services & Charges Subtotal	<u>804,297</u>	<u>792,762</u>	<u>874,669</u>	<u>870,382</u>	<u>930,710</u>
Capital Outlay:						
8021	Mach/Tools & Equipment	133,000	127,262	1,985	-	44,000
8023	Computer Equipment	-	-	-	-	40,000
8050	Motor Vehicles	13,029	8,000	13,000	13,000	38,875
	Capital Outlay Subtotal	<u>146,029</u>	<u>135,262</u>	<u>14,985</u>	<u>13,000</u>	<u>122,875</u>
	Division Total	\$ 6,090,128	\$ 6,018,774	\$ 6,112,641	\$ 6,002,775	\$ 6,379,268

**Police Department
Fiscal Year 2015-16**

Criminal Investigation Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,886,092	\$ 2,014,321	\$ 1,975,956	\$ 2,072,717	2.90%
<i>Supplies</i>	48,094	62,416	56,577	58,335	-6.54%
<i>Services & Charges</i>	123,016	173,990	169,333	186,293	7.07%
Division Total	<u>\$ 2,057,202</u>	<u>\$ 2,250,727</u>	<u>\$ 2,201,866</u>	<u>\$ 2,317,345</u>	2.96%

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 2013-14	Approved 2014-15	Requested 2015-16
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	13	13	13
Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	<u>20</u>	<u>20</u>	<u>20</u>

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

001-5256-521

		Estimated	Actual	Budget	Estimated	Requested
		2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:						
1010	Regular Earnings	\$ 1,298,069	\$ 1,204,804	\$ 1,319,938	\$ 1,292,889	\$ 1,373,845
1020	Overtime	52,284	52,275	53,286	42,857	54,885
1030	Certification	40,694	44,282	42,596	46,499	47,115
1035	Longevity	15,184	15,984	14,824	15,128	15,496
1040	Clothing Allowance	8,904	8,904	9,373	9,373	9,373
1044	Cleaning Allowance	4,654	4,568	4,570	4,534	4,582
1046	Physical Fitness Allowance	8,000	8,000	8,000	6,250	10,000
1050	WC Loss Time	-	317	-	-	-
1060	FICA	107,338	103,706	107,305	106,306	109,411
1065	Retirement	248,263	240,880	245,377	243,069	238,958
1080	Insurance - Medical	208,440	201,706	208,440	208,440	208,440
1081	Insurance - Life	635	666	612	611	612
	Personal Services Subtotal	<u>1,992,465</u>	<u>1,886,092</u>	<u>2,014,321</u>	<u>1,975,956</u>	<u>2,072,717</u>
Supplies:						
2001	Office Supplies	1,245	1,236	1,400	1,400	1,400
2002	Postage	400	405	500	350	400
2003	Protective Clothing	2,850	1,677	2,900	2,700	2,900
2004	Gas and Oil	34,991	27,760	35,827	30,577	32,380
2007	Chemical	200	110	300	150	200
2015	Other Supplies	1,975	2,495	2,000	2,000	2,000
2018	Computer Supplies	1,891	2,054	2,000	2,000	2,500
2078	Confidential Funds	5,000	5,000	5,000	5,000	5,000
2090	Machinery/Tools/Equipment	6,312	6,447	8,620	8,600	9,555
2093	Computer Equipment	1,217	910	3,869	3,800	2,000
	Supplies Subtotal	<u>56,081</u>	<u>48,094</u>	<u>62,416</u>	<u>56,577</u>	<u>58,335</u>
Services & Charges:						
3001	Memberships & Subscriptions	7,479	7,241	9,730	9,700	10,215
3020	Training/Seminars	15,852	20,614	34,628	34,628	25,692
3024	Tuition Reimbursement	332	332	1,750	-	-
4020	Motor Pool Lease Fees	13,500	13,500	26,141	26,141	46,961
4030	VM: Fleet Maintenance	36,589	36,589	38,884	38,884	38,600
4055	Computer Software	500	162	-	-	1,900
4060	Technology Lease Fees	32,591	32,591	43,280	43,280	44,775
5007	Other Professional Services	14,300	10,329	17,577	15,000	15,000
6002	Printing/Reproduction	950	850	800	500	500
6006	Miscellaneous	850	808	1,200	1,200	2,650
	Services & Charges Subtotal	<u>122,943</u>	<u>123,016</u>	<u>173,990</u>	<u>169,333</u>	<u>186,293</u>
Division Total		\$ 2,171,489	\$ 2,057,202	\$ 2,250,727	\$ 2,201,866	\$ 2,317,345

**Police Department
Fiscal Year 2015-16**

Support Services Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$2,333,875	\$2,407,113	\$2,425,583	\$2,561,354	6.41%
<i>Supplies</i>	100,214	96,415	87,684	101,878	5.67%
<i>Services & Charges</i>	121,375	140,445	141,998	185,257	31.91%
Division Total	<u>\$2,555,464</u>	<u>\$2,643,973</u>	<u>\$2,655,265</u>	<u>\$2,848,489</u>	7.74%

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.

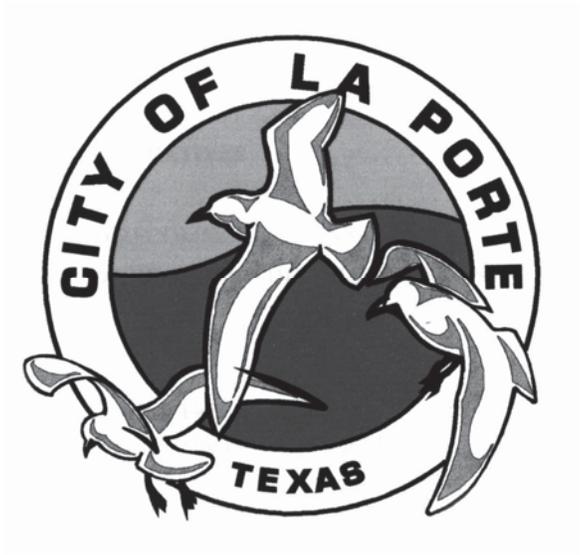
Personnel Position Roster

	Approved 2013-14	Approved 2014-15	Requested 2015-16
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)	4	4	4
Total	<u>35</u>	<u>35</u>	<u>35</u>

City of La Porte, Texas
Support Services
Details of Expenditures

001-5258-521

	Estimated	Actual	Budget	Estimated	Requested
	2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:					
1010 Regular Earnings	\$ 1,479,848	\$ 1,483,942	\$ 1,539,155	\$ 1,551,682	\$ 1,673,138
1020 Overtime	69,100	65,777	70,100	70,147	83,203
1030 Certification	38,227	39,841	40,003	40,317	38,665
1035 Longevity	17,300	17,388	18,784	18,272	18,412
1044 Cleaning Allowance	7,031	6,985	6,975	6,975	6,994
1046 Physical Fitness Allowance	3,000	1,750	2,000	2,000	4,000
1060 FICA	120,138	118,374	123,654	125,486	130,107
1065 Retirement	275,305	275,881	282,493	286,831	282,301
1067 PARS Retirement	122	99	117	98	702
1080 Insurance - Medical	323,082	323,082	323,082	323,082	323,082
1081 Insurance - Life	753	756	750	693	750
Personal Services Subtotal	2,333,906	2,333,875	2,407,113	2,425,583	2,561,354
Supplies:					
2001 Office Supplies	1,500	1,021	1,500	1,400	1,400
2002 Postage	666	748	700	750	900
2003 Protective Clothing	6,150	6,177	6,500	6,400	7,475
2004 Gas and Oil	25,914	27,819	26,564	18,134	16,453
2005 Minor Tools	400	548	400	400	450
2006 Cleaning	250	268	300	300	1,260
2007 Chemical	600	684	750	1,000	900
2015 Other Supplies	9,200	8,880	9,200	9,200	10,100
2017 Specialized Supplies	37,000	37,481	26,100	25,900	30,100
2018 Computer Supplies	1,350	1,367	1,500	1,500	1,350
2090 Machinery/Tools/Equipment	11,500	12,841	20,401	20,200	25,990
2091 Office Furniture/Equipment	1,951	1,951	1,500	1,500	4,500
2093 Computer Equipment	900	429	1,000	1,000	1,000
Supplies Subtotal	97,381	100,214	96,415	87,684	101,878
Services & Charges:					
3001 Memberships & Subscriptions	7,590	4,608	7,590	7,500	5,560
3020 Training/Seminars	12,675	9,162	13,347	13,400	22,135
3024 Tuition Reimbursement	1,650	1,926	3,000	4,750	7,500
4003 Radios and Base Stations	13,931	13,932	16,730	16,730	17,494
4011 Building Maintenance	368	368	500	450	1,200
4020 Motor Pool Lease Fees	21,492	21,492	16,353	16,353	22,181
4022 Rent: Building/Land	-	-	3,000	3,000	3,000
4030 VM: Fleet Maintenance	13,289	13,289	14,947	14,947	16,233
4055 Computer Software	1,890	1,890	2,000	1,890	1,900
4060 Technology Lease Fees	50,957	50,957	59,358	59,358	61,696
5007 Other Professional Services	2,400	3,166	2,925	2,925	2,925
6001 Uniforms	220	241	245	245	273
6002 Printing/Reproduction	400	344	450	450	800
6010 Janitorial Services	-	-	-	-	11,000
7001 Electrical	-	-	-	-	8,180
7002 Natural Gas	-	-	-	-	1,380
7004 Water	-	-	-	-	1,800
Services & Charges Subtotal	126,862	121,375	140,445	141,998	185,257
Division Total	\$ 2,558,149	\$ 2,555,464	\$ 2,643,973	\$ 2,655,265	\$ 2,848,489



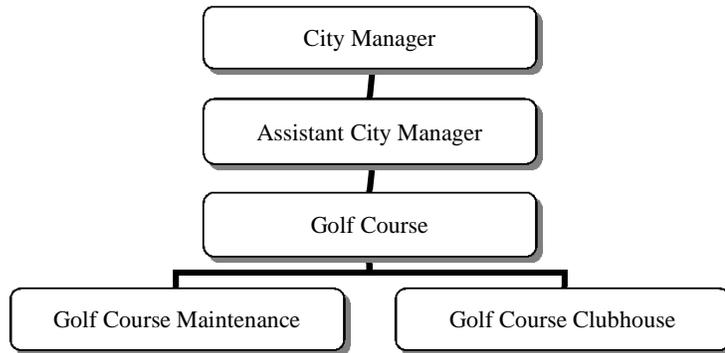
Golf Course

FY 15-16

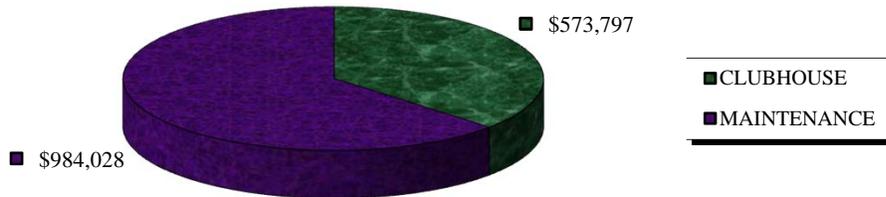
Mission Statement:

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.

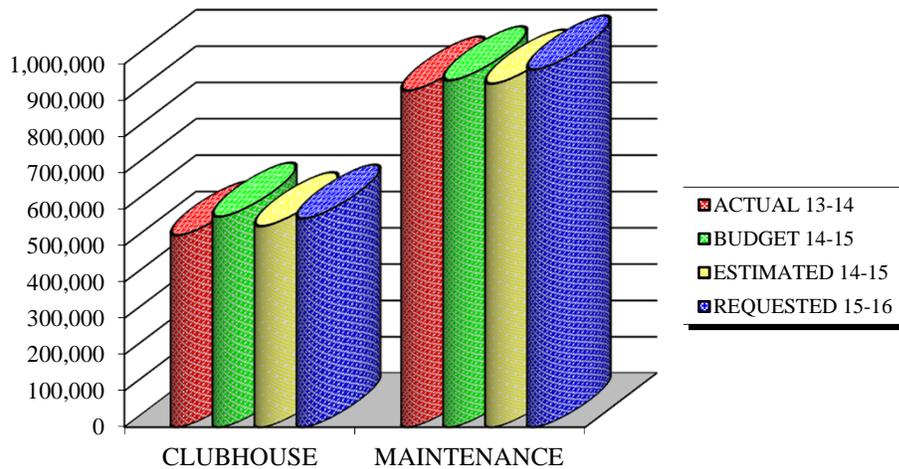
Organizational Chart:



Share of General Fund Budget: 4%



Four Year Comparison by Division:



Golf Course
Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Golf Course Club House	\$ 528,002	\$ 579,279	\$ 552,915	\$ 594,797	2.68%
Golf Course Maintenance	926,185	954,390	945,094	984,028	3.11%
Total	\$ 1,454,187	\$ 1,533,669	\$ 1,498,009	\$ 1,578,825	2.94%

Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 1,034,019	\$ 1,094,083	\$ 1,080,615	\$ 1,071,375	-2.08%
Supplies	200,901	206,310	205,674	214,440	3.94%
Services & Charges	212,952	233,276	211,720	241,010	3.32%
Capital Outlay	6,315	-	-	52,000	0.00%
Total	\$ 1,454,187	\$ 1,533,669	\$ 1,498,009	\$ 1,578,825	2.94%

**Golf Course
Fiscal Year 2015-16**

Golf Course Club House Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 415,195	\$ 446,363	\$ 435,964	\$ 442,697	-0.82%
<i>Supplies</i>	54,298	59,340	58,931	63,390	6.83%
<i>Services & Charges</i>	58,509	73,576	58,020	67,710	-7.97%
Division Total	\$ 528,002	\$ 579,279	\$ 552,915	\$ 573,797	-0.95%

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 2013-14	Approved 2014-15	Requested 2015-16
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
Total	12	12	12

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

001-6048-551

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	300,087	300,126	327,843	317,658	\$ 326,926
1020 Overtime	2,500	2,311	2,500	2,500	2,500
1035 Longevity	3,544	3,544	3,668	3,668	3,764
1060 FICA	19,633	20,409	21,750	21,601	21,456
1065 Retirement	43,815	46,460	48,106	48,150	45,537
1067 Pars Retirement	621	459	628	517	646
1080 Insurance - Medical	41,688	41,688	41,688	41,688	41,688
1081 Insurance - Life	188	198	180	182	180
Personal Services Subtotal	412,076	415,195	446,363	435,964	442,697
Supplies:					
2001 Office Supplies	1,364	1,532	1,200	1,166	1,200
2006 Cleaning	-	22	-	-	-
2015 Other Supplies	1,564	1,142	1,700	1,732	1,700
2090 Machinery/Tools/Equipment	51,968	51,370	56,140	55,890	58,890
2093 Computer Equipment	-	232	300	143	1,600
Supplies Subtotal	54,896	54,298	59,340	58,931	63,390
Services & Charges:					
3001 Memberships & Subscriptions	1,905	1,883	2,050	2,563	2,485
3020 Training/Seminars	2,056	2,056	2,420	997	2,730
3024 Tuition Reimbursement	-	-	-	-	3,000
4003 Radios and Base Stations	345	327	200	200	-
4006 Heating and A/C Equipment	4,941	3,915	5,000	4,603	5,000
4011 Building Maintenance	2,328	2,047	2,500	2,321	2,000
4055 Computer Software	230	440	400	300	-
4060 Technology Lease Fees	875	875	1,756	1,756	3,645
5006 Fiscal Services	13,915	14,495	14,500	12,000	14,500
5007 Other Professional Services	5,833	6,591	4,150	3,952	4,550
6002 Printing/Reproduction	380	395	500	300	500
6005 Advertising	7,770	4,440	7,000	6,524	6,100
6010 Janitorial Services	-	-	5,000	2,309	3,000
6041 Special Events	398	198	400	400	400
7001 Electrical	24,744	17,812	24,000	16,000	16,000
7002 Natural Gas	1,200	1,290	1,200	1,369	1,300
7004 Water	2,364	1,745	2,500	2,426	2,500
Services & Charges Subtotal	69,284	58,509	73,576	58,020	67,710
Capital Outlay:					
8002 Building Improvements	-	-	-	-	21,000
	-	-	-	-	21,000
Division Total	\$ 536,256	\$ 528,002	\$ 579,279	\$ 552,915	\$ 594,797

**Golf Course
Fiscal Year 2015-16**

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 618,824	\$ 647,720	\$ 644,651	\$ 628,678	-2.94%
<i>Supplies</i>	146,603	146,970	146,743	151,050	2.78%
<i>Services & Charges</i>	154,443	159,700	153,700	173,300	8.52%
<i>Capital Outlay</i>	6,315	-	-	31,000	-
Division Total	\$ 926,185	\$ 954,390	\$ 945,094	\$ 984,028	3.11%

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 2013-14	Approved 2014-15	Requested 2015-16
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	6	6	6
Total	10	10	10

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

001-6049-551

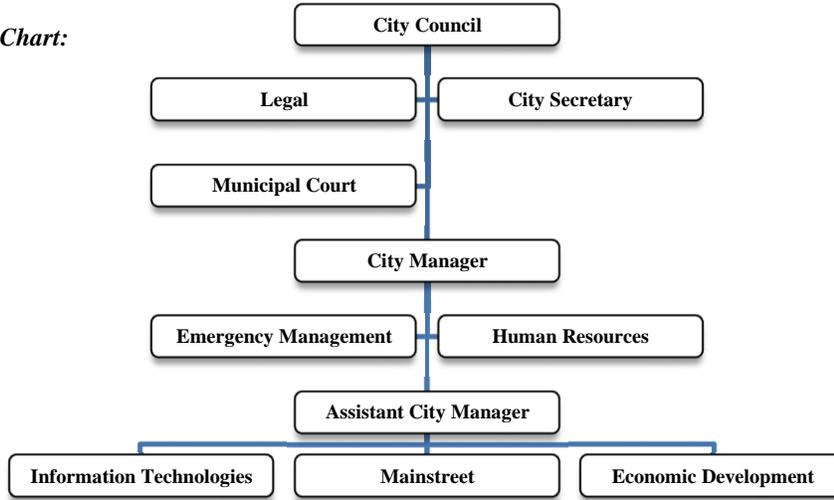
	Estimated	Actual	Budget	Estimated	Requested
	2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:					
1010 Regular Earnings	\$ 374,132	\$ 377,158	\$ 399,922	\$ 395,777	\$ 383,540
1020 Overtime	35,000	29,330	30,000	30,000	35,000
1030 Certification	1,266	1,543	900	1,500	1,500
1035 Longevity	4,988	4,988	5,376	5,600	4,704
1060 FICA	30,252	30,488	32,593	32,719	31,360
1065 Retirement	69,951	70,899	74,493	74,653	68,138
1080 Insurance - Medical	104,220	104,220	104,220	104,220	104,220
1081 Insurance - Life	209	198	216	182	216
Personal Services Subtotal	620,018	618,824	647,720	644,651	628,678
Supplies:					
2001 Office Supplies	198	353	200	112	200
2002 Postage	150	156	200	172	200
2004 Gas and Oil	23,000	23,085	23,000	23,000	24,000
2005 Minor Tools	400	450	500	500	500
2007 Chemical	70,022	72,247	71,000	71,000	72,000
2009 Medical	250	128	300	259	300
2015 Other Supplies	28,000	27,319	30,000	30,000	27,000
2030 Small Parts	20,000	21,417	20,000	20,000	21,000
2090 Machinery/Tools/Equipment	1,573	1,448	1,470	1,400	5,550
2093 Computer Equipment	300	-	300	300	300
Supplies Subtotal	143,893	146,603	146,970	146,743	151,050
Services & Charges:					
3001 Memberships & Subscriptions	1,166	1,285	1,258	1,258	1,268
3020 Training/Seminars	800	523	800	800	1,800
4002 Machinery/Tools/Equipment	2,935	2,935	3,800	2,300	4,000
4006 Heating and A/C Equipment	500	-	500	500	500
4008 Pumps/Motors	2,000	1,590	2,000	2,000	2,000
4011 Building Maintenance	2,000	1,133	2,000	2,000	2,000
4012 Water Line Maintenance	10,000	4,549	9,000	8,000	9,000
4015 Paving	-	545	-	-	-
4019 Rental of Equipment	835	311	3,500	3,000	3,000
4020 Motor Pool Lease Fees	100,080	100,080	97,358	97,358	109,653
4030 VM: Fleet Maintenance	6,500	6,500	7,034	7,034	7,379
4031 Other Vehicle Maintenance	20,000	12,441	3,000	2,000	2,000
5007 Other Professional Services	5,700	1,062	6,450	5,450	6,700
6001 Uniforms	6,000	7,666	7,000	7,000	7,500
7001 Electrical	13,000	12,528	14,000	13,000	14,000
7004 Water	2,000	1,295	2,000	2,000	2,500
Services & Charges Subtotal	173,516	154,443	159,700	153,700	173,300
Capital Outlay:					
8021 Mach/Tools & Equipment	-	-	-	-	31,000
8032 Land Improvements	7,280	6,315	-	-	-
Capital Outlay Subtotal	7,280	6,315	-	-	31,000
Division Total	\$ 944,707	\$ 926,185	\$ 954,390	\$ 945,094	\$ 984,028

Administration Department

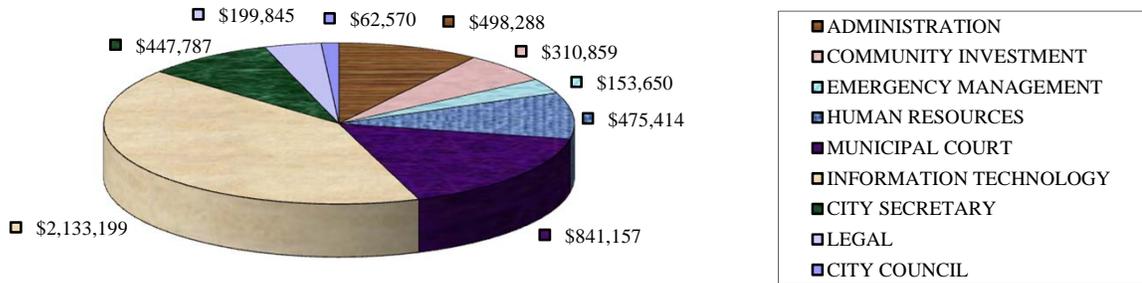
FY 15-16

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.

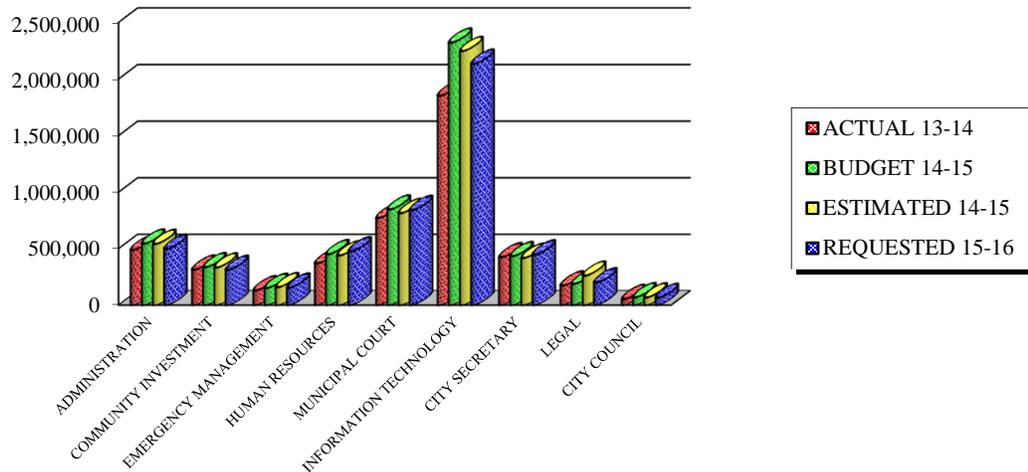
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Administration Department Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Administration	\$ 488,119	\$ 543,481	\$ 540,172	\$ 498,288	-8.32%
Emergency Management	312,748	334,394	332,312	310,859	-7.04%
Community Investment	129,520	150,850	157,645	153,650	1.86%
Human Resources	369,900	449,735	438,939	475,414	5.71%
Municipal Court	772,068	846,046	814,048	841,157	-0.58%
Information Technologies	1,853,443	2,320,198	2,245,397	2,133,199	-8.06%
City Secretary	423,091	432,052	416,430	447,787	3.64%
Legal	172,537	187,744	259,845	199,845	6.45%
City Council	52,527	67,870	66,400	62,570	-7.81%
Department Total	\$ 4,573,953	\$ 5,332,370	\$ 5,271,188	\$ 5,122,769	-3.93%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 2,474,243	\$ 2,730,710	\$ 2,641,808	\$ 2,681,272	-1.81%
Supplies	219,369	208,110	204,963	236,080	13.44%
Services & Charges	1,880,341	2,393,550	2,424,417	2,205,417	-7.86%
Capital Outlay	-	-	-	-	0.00%
Department Total	\$ 4,573,953	\$ 5,332,370	\$ 5,271,188	\$ 5,122,769	-3.93%

Administration Department
Fiscal Year 2015-16

Administration Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 446,692	\$ 453,626	\$ 447,017	\$ 449,201	-0.98%
<i>Supplies</i>	5,156	3,100	3,100	3,100	0.00%
<i>Services & Charges</i>	36,271	86,755	90,055	45,987	-46.99%
Division Total	\$ 488,119	\$ 543,481	\$ 540,172	\$ 498,288	-8.32%

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 2013-14	Approved 2014-15	Requested 2015-16
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Marketing Specialist	0.50	0.25	0.20
Secretary IV	0.50	0.50	0.50
Total	3.00	2.75	2.70

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

001-6060-510

		Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:						
1010	Regular Earnings	\$ 319,037	\$ 323,676	\$ 333,048	\$ 328,103	\$ 332,480
1020	Overtime	65	65	-	-	-
1035	Longevity	370	392	516	443	392
1042	Car Allowance	11,400	11,448	11,400	11,400	11,416
1060	FICA	20,162	21,864	20,717	20,411	19,971
1065	Retirement	56,899	57,558	58,993	57,768	55,989
1080	Insurance - Medical	31,266	31,266	28,660	28,600	28,661
1081	Insurance - Life	347	423	292	292	292
	Personal Services Subtotal	<u>439,546</u>	<u>446,692</u>	<u>453,626</u>	<u>447,017</u>	<u>449,201</u>
Supplies:						
2001	Office Supplies	500	503	500	500	500
2002	Postage	100	616	100	100	100
2015	Other Supplies	2,500	2,764	2,500	2,500	2,500
2093	Computer Equipment	1,079	1,273	-	-	-
	Supplies Subtotal	<u>4,179</u>	<u>5,156</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
Services & Charges:						
3001	Memberships & Subscriptions	4,885	5,162	5,000	5,000	5,300
3020	Training/Seminars	8,700	10,321	8,500	8,500	8,500
4011	Building Maintenance	-	-	20,200	16,000	-
4060	Technology Lease Fees	525	525	3,055	3,055	2,187
5004	Consulting	68,000	20,214	50,000	57,500	30,000
6005	Advertising	-	49	-	-	-
6070	Appreciation Program	-	-	-	-	-
	Services & Charges Subtotal	<u>82,110</u>	<u>36,271</u>	<u>86,755</u>	<u>90,055</u>	<u>45,987</u>
Division Total		\$ 525,835	\$ 488,119	\$ 543,481	\$ 540,172	\$ 498,288

Administration Department
Fiscal Year 2015-16

Emergency Management Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 219,328	\$ 231,550	\$ 217,871	\$ 212,793	-8.10%
<i>Supplies</i>	8,920	8,673	7,720	7,574	-12.67%
<i>Services & Charges</i>	84,500	94,171	106,721	90,492	-3.91%
Division Total	\$ 312,748	\$ 334,394	\$ 332,312	\$ 310,859	-7.04%

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 2013-14	Approved 2014-15	Requested 2015-16
Emergency Management Coordinator	1	1	1
Asst. Emergency Management Coordinator	1	1	1
Total	2	2	2

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

001-6054-510

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 156,260	\$ 157,303	\$ 167,143	\$ 157,162	\$ 153,562
1035 Longevity	736	904	832	508	620
1060 FICA	12,068	12,160	12,899	12,022	11,849
1065 Retirement	27,803	27,973	29,438	26,953	25,774
1080 Insurance - Medical	20,844	20,844	20,844	20,844	20,844
1081 Insurance - Life	144	144	144	132	144
1090 Other Benefits	-	-	250	250	-
Personal Services Subtotal	217,855	219,328	231,550	217,871	212,793
Supplies:					
2001 Office Supplies	500	572	400	400	400
2002 Postage	10	11	-	25	50
2004 Gas and Oil	4,059	5,329	4,173	3,370	3,524
2015 Other Supplies	2,000	2,116	2,000	2,000	2,000
2018 Computer Supplies	100	30	100	75	100
2090 Machinery/Tools/Equipment	1,000	603	1,000	1,000	1,000
2091 Office Furniture / Equipment	-	-	500	350	-
2093 Computer Equipment	500	259	500	500	500
Supplies Subtotal	8,169	8,920	8,673	7,720	7,574
Services & Charges:					
3001 Memberships & Subscriptions	985	985	1,000	1,000	1,000
3020 Training/Seminars	7,500	8,760	7,500	8,000	8,000
3024 Tuition Reimbursement	3,500	2,662	-	-	7,000
4003 Radios/Base Stations	472	803	500	350	500
4011 Building	-	-	2,400	2,000	-
4020 Motor Pool: Lease Fees	2,700	2,700	8,595	8,595	3,120
4030 Vehicle Maint: Fleet Maint.	4,323	4,323	3,602	3,602	3,414
4055 Computer Software	15,200	13,288	14,400	12,000	12,000
4060 Technology Lease Fees	350	350	2,674	2,674	1,458
4070 Emergency Management	20,000	16,430	20,000	42,400	20,000
5007 Other Professional Services	29,007	29,350	29,500	22,100	30,000
6002 Printing and Reproduction	2,500	2,279	4,000	4,000	4,000
7001 Electrical	2,500	2,570	-	-	-
Services & Charges Subtotal	89,037	84,500	94,171	106,721	90,492
Division Total	\$ 315,061	\$ 312,748	\$ 334,394	\$ 332,312	\$ 310,859

Administration Department
Fiscal Year 2015-16

Community Investment

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Supplies</i>	\$ 27,744	\$ 27,650	\$ 27,650	\$ 27,650	0.00%
<i>Services & Charges</i>	101,776	123,200	129,995	126,000	2.27%
Division Total	\$ 129,520	\$ 150,850	\$ 157,645	\$ 153,650	1.86%

Scope of Services Summary

Community Investment is used to account for funds received and expended on community beatification and revitalization programs.

City of La Porte, Texas
Community Investment Fund
Detail of Expenditures

001-6061-565

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies:					
2002 Postage	\$ 200	\$ 7	\$ 200	\$ 200	\$ 200
2075 Community Development	9,350	7,737	7,450	7,450	7,450
2077 Fireworks	20,000	20,000	20,000	20,000	20,000
Supplies Subtotal	29,550	27,744	27,650	27,650	27,650
Services & Charges:					
5007 Other Professional Services	20,000	4,873	15,000	15,000	15,000
6002 Printing and Reproduction	57,272	47,985	58,000	58,000	58,000
6005 Advertising	9,000	6,042	8,000	6,000	8,000
6015 Community Festivals	-	-	-	8,995	9,000
7004 Water	-	693	-	-	-
9997 Special Programs	39,500	42,183	42,200	42,000	36,000
Services & Charges Subtotal	125,772	101,776	123,200	129,995	126,000
Division Total	\$ 155,322	\$ 129,520	\$ 150,850	\$ 157,645	\$ 153,650

Administration Department
Fiscal Year 2015-16

Human Resources Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 219,504	\$ 268,110	\$ 266,232	\$ 271,878	1.41%
<i>Supplies</i>	3,811	2,850	2,350	3,200	12.28%
<i>Services & Charges</i>	146,585	178,775	170,357	200,336	12.06%
Division Total	\$ 369,900	\$ 449,735	\$ 438,939	\$ 475,414	5.71%

Scope of Services Summary

The Human Resources Division is responsible for bringing to the City's service a high degree of understanding, cooperation, efficiency, and unity through systematic, uniform application of personnel policies and practices. The Division provides fair and equal opportunity for qualified persons to enter and progress in the City's service in a manner based on merit and fitness as ascertained through fair and practical personnel management methods.

Personnel Position Roster

	Approved 2013-14	Approved 2014-15	Requested 2015-16
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
Detail of Expenditures**

001-6062-515

		Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:						
1010	Regular Earnings	\$ 142,556	\$ 139,322	\$ 157,149	\$ 155,694	\$ 161,161
1020	Overtime	3,000	1,560	3,000	3,000	3,000
1030	Certification	897	904	900	893	903
1035	Longevity	1,104	1,104	944	944	1,088
1060	FICA	10,906	10,647	12,103	11,995	12,423
1065	Retirement	25,222	24,526	27,583	27,291	26,872
1075	Unemployment Compensation	35,000	9,763	35,000	35,000	35,000
1080	Insurance - Medical	31,266	31,266	31,266	31,266	31,266
1081	Insurance - Life	164	162	165	149	165
1090	Other Benefits	-	250	-	-	-
	Personal Services Subtotal	<u>250,115</u>	<u>219,504</u>	<u>268,110</u>	<u>266,232</u>	<u>271,878</u>
Supplies:						
2001	Office Supplies	1,500	1,657	2,000	1,500	1,800
2002	Postage	500	843	500	500	750
2015	Other Supplies	288	529	350	350	350
2093	Computer Equipment	782	782	-	-	300
	Supplies Subtotal	<u>3,070</u>	<u>3,811</u>	<u>2,850</u>	<u>2,350</u>	<u>3,200</u>
Services & Charges:						
3001	Memberships & Subscriptions	1,500	1,637	1,230	1,230	1,670
3020	Training/Seminars	5,000	4,196	7,910	8,211	8,500
3022	Employee Training	2,000	814	3,000	2,600	2,000
3024	Tuition Reimbursement	1,080	973	3,250	1,000	6,750
4055	Computer Software	30,000	33,050	40,000	39,721	40,000
4060	Technology Lease Fees	700	700	2,323	2,323	2,916
5006	Fiscal Services	3,600	3,900	3,600	3,600	3,600
5007	Other Professional Services	16,912	13,776	18,912	18,900	20,450
5008	Medical Services	35,000	38,615	35,200	33,000	32,900
5018	Civil Service	6,000	6,000	8,500	7,500	8,500
6002	Printing/Reproduction	1,938	1,938	7,000	5,350	3,000
6005	Advertising	198	198	-	-	-
6070	Appreciation Program0	35,000	29,193	29,350	28,422	40,450
6071	Service Awards	15,000	9,108	16,000	16,000	21,000
6073	Wellness Program	2,500	2,487	2,500	2,500	8,600
	Services & Charges Subtotal	<u>156,428</u>	<u>146,585</u>	<u>178,775</u>	<u>170,357</u>	<u>200,336</u>
Division Total		\$ 409,613	\$ 369,900	\$ 449,735	\$ 438,939	\$ 475,414

Administration Department
Fiscal Year 2015-16

Municipal Court Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 655,100	\$ 694,945	\$ 674,708	\$ 691,019	-0.56%
<i>Supplies</i>	15,740	19,750	19,750	19,750	0.00%
<i>Services & Charges</i>	101,228	131,351	119,590	130,388	-0.73%
Division Total	\$ 772,068	\$ 846,046	\$ 814,048	\$ 841,157	-0.58%

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 2013-14	Approved 2014-15	Requested 2015-16
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
Detail of Expenditures**

001-6064-512

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 423,398	\$ 434,868	\$ 465,668	\$ 450,541	\$ 464,950
1020 Overtime	4,500	5,271	6,500	6,500	6,500
1030 Certification	3,430	3,357	5,000	4,500	6,000
1035 Longevity	1,752	2,004	2,220	1,888	2,320
1042 Car Allowance	5,100	5,121	5,100	5,100	5,100
1060 FICA	31,880	32,891	34,843	33,509	34,012
1065 Retirement	74,460	76,732	81,204	78,590	77,977
1067 Pars - Retirement	57	58	-	18	-
1080 Insurance - Medical	94,510	94,510	93,798	93,798	93,798
1081 Insurance - Life	331	288	362	264	362
1090 Other Benefits	-	-	250	-	-
Personal Services Subtotal	639,418	655,100	694,945	674,708	691,019
Supplies:					
2001 Office Supplies	4,000	3,330	4,000	4,000	4,000
2002 Postage	8,000	6,477	8,000	8,000	8,000
2008 Educational	300	220	300	300	300
2015 Other Supplies	4,950	3,321	4,950	4,950	4,950
2018 Computer Supplies	2,500	2,392	2,500	2,500	2,500
Supplies Subtotal	19,750	15,740	19,750	19,750	19,750
Services & Charges:					
3001 Memberships & Subscriptions	500	481	500	500	500
3020 Training/Seminars	1,000	739	1,000	1,000	1,000
4006 Heating and A/C Equipment	7,070	10,755	6,800	6,800	6,800
4011 Building Maintenance	5,000	2,427	5,000	5,000	5,000
4055 Computer Software	33,144	26,860	29,494	28,484	28,484
4060 Technology Lease Fees	2,800	2,800	8,907	8,907	11,664
5004 Consulting	2,000	2,000	9,600	7,600	9,600
5007 Other Professional Services	3,500	3,295	3,500	3,500	3,500
5009 Judicial Services	10,000	8,050	10,000	10,000	10,000
6002 Printing/Reproduction	8,000	7,950	8,000	8,000	8,000
6008 Jury Fees/Court Costs	2,000	960	1,750	1,000	1,440
6010 Janitorial Services	8,000	7,076	10,000	11,164	12,000
7001 Electrical	35,000	24,565	33,000	24,235	28,800
7002 Natural Gas	300	279	300	300	300
7004 Water	3,500	2,991	3,500	3,100	3,300
Services & Charges Subtotal	121,814	101,228	131,351	119,590	130,388
Division Total	\$ 780,982	\$ 772,068	\$ 846,046	\$ 814,048	\$ 841,157

Administration Department
Fiscal Year 2015-16

Information Technologies

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 535,070	\$ 671,012	\$ 631,725	\$ 644,587	-3.94%
<i>Supplies</i>	142,727	121,037	120,523	157,506	30.13%
<i>Services & Charges</i>	1,175,646	1,528,149	1,493,149	1,331,106	-12.89%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	<u>\$ 1,853,443</u>	<u>\$ 2,320,198</u>	<u>\$ 2,245,397</u>	<u>\$ 2,133,199</u>	-8.06%

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 2013-14	Approved 2014-15	Requested 2015-16
IT Manager	-	1	1
Network Administrator	1	1	1
Sr. System Administrator	2	2	2
Computer Support Specialist III	2	2	2
Computer Support Specialist I	1	1	1
Total	<u>6</u>	<u>7</u>	<u>7</u>

**City of La Porte, Texas
Information Technologies
Detail of Expenditures**

001-6066-519

		Estimated	Actual	Budget	Estimated	Requested
		2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:						
1010	Regular Earnings	\$ 351,939	\$ 363,418	\$ 462,840	\$ 428,836	\$ 439,349
1020	Overtime	8,500	4,767	5,000	7,000	10,000
1030	Certification	7,766	9,932	10,440	10,660	11,071
1035	Longevity	1,952	1,952	2,240	2,184	2,432
1060	FICA	27,176	27,936	35,968	33,810	34,490
1065	Retirement	62,420	64,425	81,444	76,182	74,183
1080	Insurance - Medical	62,532	62,532	72,954	72,954	72,954
1081	Insurance - Life	108	108	126	99	108
	Personal Services Subtotal	<u>522,393</u>	<u>535,070</u>	<u>671,012</u>	<u>631,725</u>	<u>644,587</u>
Supplies:						
2001	Office Supplies	300	436	350	350	500
2002	Postage	5	1	50	-	-
2004	Gas and Oil	1,143	1,264	1,317	853	856
2005	Minor Tools	-	-	-	-	800
2015	Other Supplies	1,400	2,942	1,320	1,320	2,350
2093	Computer Equipment	140,000	138,084	118,000	118,000	153,000
	Supplies Subtotal	<u>142,848</u>	<u>142,727</u>	<u>121,037</u>	<u>120,523</u>	<u>157,506</u>
Services & Charges:						
3001	Memberships & Subscriptions	4,500	6,319	4,500	4,500	2,100
3020	Training/Seminars	13,000	16,077	15,000	15,000	18,150
3024	Tuition Reimbursement	-	-	-	-	3,500
4001	Office Equipment	100,000	96,968	91,961	91,961	100,000
4020	Motor Pool: Lease Fees	5,000	5,000	6,183	6,183	8,616
4022	Rental of Building	21,600	20,662	21,600	21,600	21,600
4030	VM: Fleet Maintenance	5,455	5,455	4,198	4,198	2,720
4050	Computer - Hardware	204,000	199,561	246,000	246,000	270,500
4055	Computer - Software	340,000	345,302	368,012	368,012	422,000
4060	Technology Lease Fees	5,250	5,250	15,745	15,745	15,745
5004	Consulting	41,000	40,912	41,000	41,000	35,000
5007	Other Professional Services	14,000	77,470	398,500	363,500	84,500
7003	Telephone	385,000	356,670	315,450	315,450	346,675
	Services & Charges Subtotal	<u>1,138,805</u>	<u>1,175,646</u>	<u>1,528,149</u>	<u>1,493,149</u>	<u>1,331,106</u>
Capital Outlay:						
8023	Computer Equipment	10,000	-	-	-	-
	Capital Outlay Subtotal	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total		\$ 1,814,046	\$ 1,853,443	\$ 2,320,198	\$ 2,245,397	\$ 2,133,199

Administration Department Fiscal Year 2015-16

City Secretary Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
Personal Services	\$ 341,513	\$ 353,253	\$ 353,557	\$ 361,088	2.22%
Supplies	13,230	16,600	16,200	15,800	-4.82%
Services & Charges	68,348	62,199	46,673	70,899	13.99%
Division Total	\$ 423,091	\$ 432,052	\$ 416,430	\$ 447,787	3.64%

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 2013-14	Approved 2014-15	Requested 2015-16
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary IV	1	1	1
Records Specialist	1	1	1
Total	4	4	4

City of La Porte, Texas
City Secretary
Detail of Expenditures

001-6067-510

		Estimated	Actual	Budget	Estimated	Requested
		2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:						
1010	Regular Earnings	\$ 239,639	\$ 233,313	\$ 245,403	\$ 246,408	\$ 254,484
1020	Overtime	2,000	3,004	2,000	2,000	2,000
1035	Longevity	1,616	1,616	1,808	1,808	2,000
1050	WC Loss Time	-	2,380	-	-	-
1060	FICA	17,430	17,771	18,941	18,346	18,622
1065	Retirement	40,686	41,252	42,875	42,863	41,756
1080	Insurance - Medical	41,688	41,688	41,688	41,688	41,688
1081	Insurance - Life	288	288	288	264	288
1090	Other Benefits	165	201	250	180	250
	Personal Services Subtotal	<u>343,512</u>	<u>341,513</u>	<u>353,253</u>	<u>353,557</u>	<u>361,088</u>
Supplies:						
2001	Office Supplies	443	443	500	500	500
2002	Postage	200	178	300	300	300
2015	Other Supplies	15,000	11,774	15,000	15,000	15,000
2090	Machinery/Tools/Equipment	380	380	-	-	-
2093	Computer Equipment	455	455	800	400	-
	Supplies Subtotal	<u>16,478</u>	<u>13,230</u>	<u>16,600</u>	<u>16,200</u>	<u>15,800</u>
Services & Charges:						
3001	Memberships & Subscriptions	1,362	1,048	955	1,200	1,495
3020	Training/Seminars	9,000	5,068	6,200	4,000	6,000
4055	Computer Software	3,888	3,888	2,388	2,388	4,888
4060	Technology Lease Fees	700	700	2,378	2,378	2,916
5007	Other Professional Services	1,500	1,039	1,500	1,730	1,600
6002	Printing/Reproduction	6,000	6,215	5,000	4,802	5,000
6003	Legal Notices	12,000	11,257	6,000	13,525	14,000
6004	Elections	54,000	39,133	37,778	16,650	35,000
	Services & Charges Subtotal	<u>88,450</u>	<u>68,348</u>	<u>62,199</u>	<u>46,673</u>	<u>70,899</u>
Division Total		\$ 448,440	\$ 423,091	\$ 432,052	\$ 416,430	\$ 447,787

Administration Department
Fiscal Year 2015-16

Legal Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 20,844	\$ 20,844	\$ 13,245	\$ 13,245	-36.46%
<i>Services & Charges</i>	151,693	166,900	246,600	186,600	11.80%
Division Total	\$ 172,537	\$ 187,744	\$ 259,845	\$ 199,845	6.45%

Scope of Services Summary

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

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

City of La Porte, Texas
Legal
Detail of Expenditures

001-6068-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1080 Insurance - Medical	\$ 20,844	\$ 20,844	\$ 20,844	\$ 13,245	\$ 13,245
Personal Services Subtotal	20,844	20,844	20,844	13,245	13,245
Services & Charges:					
3001 Memberships & Subscriptions	105	105	100	100	100
3020 Training/Seminars	1,000	343	800	800	800
5003 Legal	87,000	73,119	90,000	87,700	87,700
5004 Consulting	30,000	38,536	35,000	120,000	60,000
5007 Other Professional Services	1,000	26	1,000	-	-
5010 City Prosecutor	35,000	39,564	40,000	38,000	38,000
Services & Charges Subtotal	154,105	151,693	166,900	246,600	186,600
Division Total	\$ 174,949	\$ 172,537	\$ 187,744	\$ 259,845	\$ 199,845

Administration Department
Fiscal Year 2015-16

City Council Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 36,192	\$ 37,370	\$ 37,453	\$ 37,461	0.24%
<i>Supplies</i>	2,041	8,450	7,670	1,500	-82.25%
<i>Services & Charges</i>	14,294	22,050	21,277	23,609	7.07%
Division Total	\$ 52,527	\$ 67,870	\$ 66,400	\$ 62,570	-7.81%

Scope of Services Summary

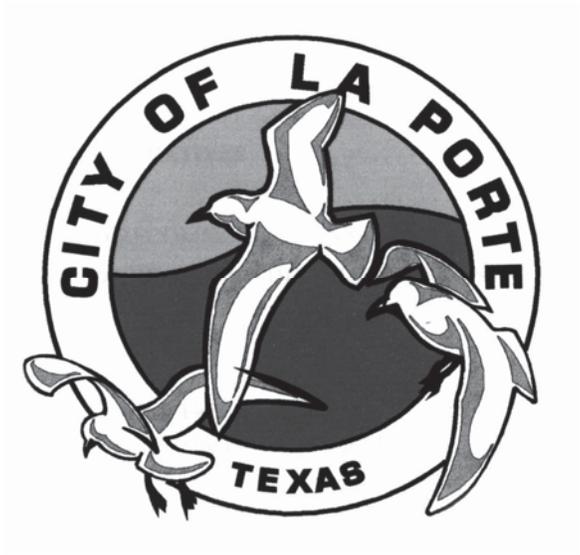
The City Council is the legislative and policy-making body of the City. It is composed of nine citizens elected to three year staggered terms. There six single-member districts, and three at-large positions comprised of two Council Members and the Mayor. The Mayor serves as the presiding officer at official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

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

City of La Porte, Texas
City Council
Detail of Expenditures

001-6069-511

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 23,600	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
1042 Car Allowance	10,800	9,620	10,800	10,800	10,800
1060 FICA	2,747	2,572	2,570	2,653	2,661
Personal Services Subtotal	37,147	36,192	37,370	37,453	37,461
Supplies:					
2001 Office Supplies	1,500	1,358	1,500	1,500	1,500
2018 Computer Supplies	200	54	200	-	-
2093 Computer Equipment	700	629	6,750	6,170	-
Supplies Subtotal	2,400	2,041	8,450	7,670	1,500
Services & Charges:					
3001 Memberships & Subscriptions	6,852	6,687	6,852	7,348	7,048
3020 Training/Seminars	7,000	3,750	7,315	6,046	7,000
4060 Technology Lease Fees	1,575	1,575	4,883	4,883	6,561
6041 Special Events	2,500	2,282	3,000	3,000	3,000
Services & Charges Subtotal	17,927	14,294	22,050	21,277	23,609
Division Total	\$ 57,474	\$ 52,527	\$ 67,870	\$ 66,400	\$ 62,570



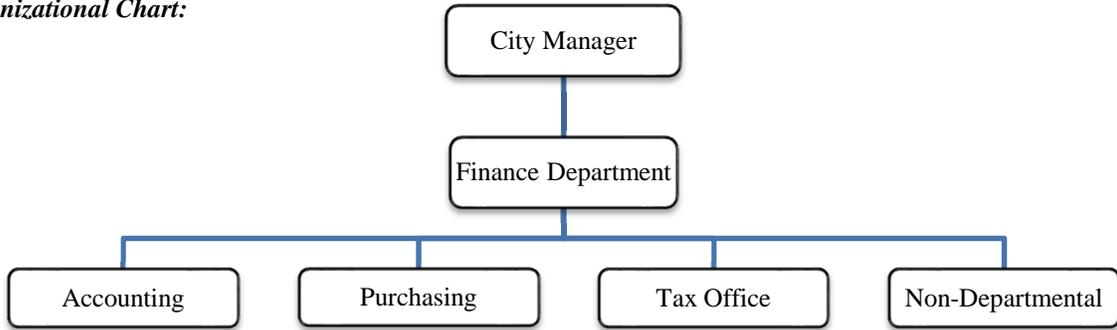
Finance Department

FY 15-16

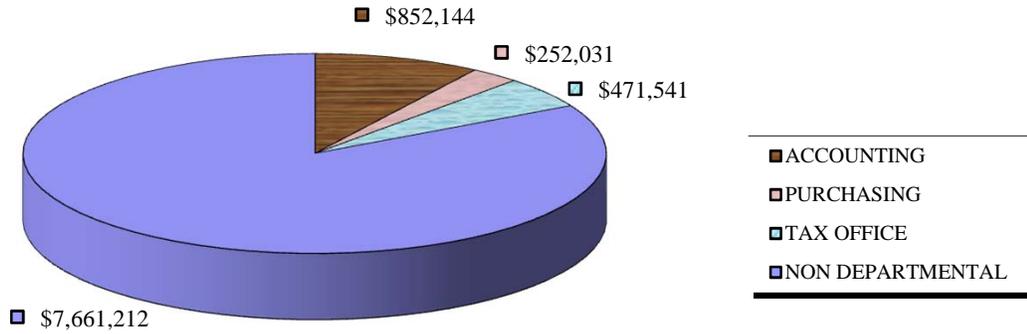
Mission Statement:

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.

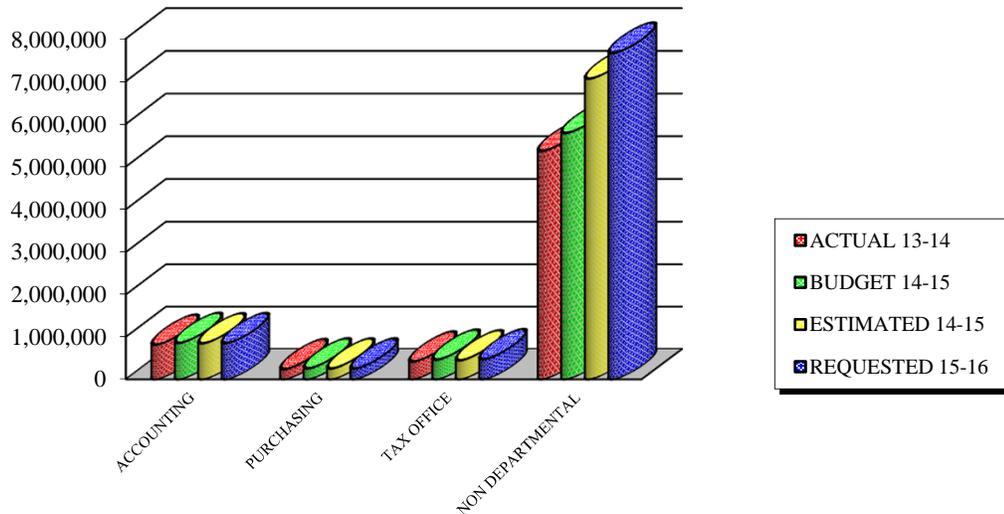
Organizational Chart:



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



Four Year Comparison by Division:



Finance Department Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Accounting	\$ 812,887	\$ 855,827	\$ 846,385	\$ 852,144	-0.43%
Purchasing	237,425	254,034	251,342	252,031	-0.79%
Tax Office	416,663	460,899	444,623	471,541	2.31%
Non Departmental	5,369,214	5,788,577	7,059,916	5,661,212	-2.20%
Department Total	\$ 6,836,189	\$ 7,359,337	\$ 8,602,266	\$ 7,236,928	-1.66%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 2,208,910	\$ 2,163,593	\$ 2,143,839	\$ 2,003,333	-7.41%
Supplies	33,616	25,425	25,110	29,375	15.54%
Services & Charges	4,593,663	5,170,319	6,433,317	5,204,220	0.66%
Department Total	\$ 6,836,189	\$ 7,359,337	\$ 8,602,266	\$ 7,236,928	-1.66%

Finance Department
Fiscal Year 2015-16

Accounting Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 718,718	\$ 750,786	\$ 740,177	\$ 743,017	-1.03%
<i>Supplies</i>	14,207	8,450	8,300	11,400	34.91%
<i>Services & Charges</i>	79,962	96,591	97,908	97,727	1.18%
Division Total	\$ 812,887	\$ 855,827	\$ 846,385	\$ 852,144	-0.43%

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 2013-14	Approved 2014-15	Requested 2015-16
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	1.5	1.5
Senior Financial Services Technician	1.0	1.0	1.0
Financial Services Technician	3.0	3.0	3.0
Total	8.0	8.5	8.5

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

001-6141-515

		Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:						
1010	Regular Earnings	\$ 485,554	\$ 495,185	\$ 521,066	\$ 513,746	\$ 517,942
1020	Overtime	2,919	3,118	4,000	2,500	4,000
1035	Longevity	5,372	5,372	5,240	5,240	5,636
1042	Car Allowance	2,550	2,561	2,550	2,550	2,558
1060	FICA	36,382	36,623	38,884	38,202	38,464
1065	Retirement	85,658	86,903	90,018	89,014	85,389
1080	Insurance - Medical	88,587	88,587	88,587	88,587	88,587
1081	Insurance - Life	411	369	441	338	441
	Personal Services Subtotal	<u>707,433</u>	<u>718,718</u>	<u>750,786</u>	<u>740,177</u>	<u>743,017</u>
Supplies:						
2001	Office Supplies	2,800	2,808	2,000	2,500	2,800
2002	Postage	3,000	2,903	2,900	2,900	3,000
2008	Educational	1,200	862	1,000	900	900
2015	Other Supplies	1,200	1,761	400	1,000	2,500
2018	Computer Supplies	800	283	650	500	500
2091	Office Furniture/Equipment	3,011	3,011	-	-	1,200
2093	Computer Equipment	2,398	2,579	1,500	500	500
	Supplies Subtotal	<u>14,409</u>	<u>14,207</u>	<u>8,450</u>	<u>8,300</u>	<u>11,400</u>
Services & Charges:						
3001	Memberships & Subscriptions	3,422	2,671	3,244	3,218	3,383
3020	Training/Seminars	9,100	8,000	11,100	11,100	12,000
4060	Technology Lease Fees	1,925	1,925	6,347	6,347	8,019
5001	Audit	71,255	59,110	66,900	68,225	65,200
5006	Fiscal Services	-	52	-	-	-
5007	Other Professional Services	6,930	6,930	7,000	7,099	7,100
6002	Printing/Reproduction	1,274	1,274	2,000	1,919	2,025
	Services & Charges Subtotal	<u>93,906</u>	<u>79,962</u>	<u>96,591</u>	<u>97,908</u>	<u>97,727</u>
Division Total		\$ 815,748	\$ 812,887	\$ 855,827	\$ 846,385	\$ 852,144

Finance Department
Fiscal Year 2015-16

Purchasing Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 229,904	\$ 241,276	\$ 241,795	\$ 239,130	-0.89%
<i>Supplies</i>	1,334	1,400	1,270	1,400	0.00%
<i>Services & Charges</i>	6,187	11,358	8,277	11,501	1.26%
Division Total	\$ 237,425	\$ 254,034	\$ 251,342	\$ 252,031	-0.79%

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 2013-14	Approved 2014-15	Requested 2015-16
Purchasing Manager	1	1	1
Contract Administrator	-	-	1
Buyer	1	1	1
Purchasing Technician	1	1	-
Total	3	3	3

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

001-6065-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 157,592	\$ 159,196	\$ 167,439	\$ 168,336	\$ 166,699
1030 Certification	-	97	900	595	900
1035 Longevity	92	92	272	272	416
1060 FICA	11,769	11,729	12,561	12,519	12,450
1065 Retirement	27,224	27,362	28,676	28,658	27,237
1080 Insurance - Medical	31,266	31,266	31,266	31,266	31,266
1081 Insurance - Life	162	162	162	149	162
Personal Services Subtotal	228,105	229,904	241,276	241,795	239,130
Supplies:					
2001 Office Supplies	700	638	800	800	700
2002 Postage	-	-	-	20	100
2008 Educational	200	137	200	150	200
2015 Other Supplies	300	239	300	300	300
2093 Computer Equipment	320	320	100	-	100
Supplies Subtotal	1,520	1,334	1,400	1,270	1,400
Services & Charges:					
3001 Memberships & Subscriptions	900	908	1,330	1,480	1,480
3020 Training/Seminars	4,000	3,407	4,150	4,150	4,102
3024 Tuition Reimbursement	-	1,172	3,500	-	-
4060 Technology Lease Fees	700	700	2,378	2,378	2,916
6002 Printing & Reproduction	-	-	-	269	300
9998 Request for Upgrade (s)	-	-	-	-	2,703
Services & Charges Subtotal	5,600	6,187	11,358	8,277	11,501
Division Total	\$ 235,225	\$ 237,425	\$ 254,034	\$ 251,342	\$ 252,031

Finance Department
Fiscal Year 2015-16

Tax Office Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 209,909	\$ 222,404	\$ 218,695	\$ 219,536	-1.29%
<i>Supplies</i>	12,206	10,275	10,810	11,275	9.73%
<i>Services & Charges</i>	194,548	228,220	215,118	240,730	5.48%
Division Total	\$ 416,663	\$ 460,899	\$ 444,623	\$ 471,541	2.31%

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 2013-14	Approved 2014-15	Requested 2015-16
Revenue Collections Manager	0.5	0.5	0.5
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	3.5	3.5	3.5

City of La Porte, Texas
 Tax Office
 Detail of Expenditures

001-6145-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 136,697	\$ 137,653	\$ 147,531	\$ 144,463	\$ 146,409
1020 Overtime	100	-	100	100	100
1035 Longevity	1,644	1,644	1,812	1,812	1,704
1060 FICA	10,204	10,151	11,110	10,887	10,905
1065 Retirement	23,728	23,912	25,284	24,890	23,851
1080 Insurance - Medical	36,477	36,477	36,477	36,477	36,477
1081 Insurance - Life	83	72	90	66	90
Personal Services Subtotal	208,933	209,909	222,404	218,695	219,536
Supplies:					
2001 Office Supplies	1,000	677	1,000	935	1,000
2002 Postage	8,000	8,410	8,000	8,600	9,000
2008 Education	-	-	75	75	75
2015 Other Supplies	1,093	1,093	500	500	500
2018 Computer Supplies	450	-	450	450	450
2091 Office Furniture/Equipment	1,288	1,288	-	-	-
2093 Computer Equipment	1,000	738	250	250	250
Supplies Subtotal	12,831	12,206	10,275	10,810	11,275
Services & Charges:					
3001 Memberships & Subscriptions	430	675	430	430	430
3020 Training/Seminars	5,700	4,622	5,790	2,200	5,910
4055 Computer Software	298	298	325	298	325
4060 Technology Lease Fees	875	875	2,780	2,780	3,645
5007 Other Professional Services	163,882	186,599	215,145	205,660	226,170
5012 Property Resale Maint	250	24	250	250	250
6002 Printing/Reproduction	3,500	1,455	3,500	3,500	4,000
Services & Charges Subtotal	174,935	194,548	228,220	215,118	240,730
Division Total	\$ 396,699	\$ 416,663	\$ 460,899	\$ 444,623	\$ 471,541

**Finance Department
Fiscal Year 2015-16**

Non Departmental Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,050,379	\$ 949,127	\$ 943,172	\$ 801,650	-15.54%
<i>Supplies</i>	5,869	5,300	4,730	5,300	0.00%
<i>Services & Charges</i>	<u>4,312,966</u>	<u>4,834,150</u>	<u>6,112,014</u>	<u>4,854,262</u>	0.42%
Division Total	<u><u>\$ 5,369,214</u></u>	<u><u>\$ 5,788,577</u></u>	<u><u>\$ 7,059,916</u></u>	<u><u>\$ 5,661,212</u></u>	-2.20%

Scope of Services Summary

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

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

001-6146-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1012 Sick Buy Back	\$ 99,641	\$ 99,641	\$ 101,110	\$ 96,338	\$ 99,867
1055 Termination Pay (Sick/Vac)	194,885	232,539	150,000	150,000	150,000
1060 FICA	26,594	25,120	19,210	18,845	19,115
1065 Retirement	61,136	57,337	43,065	42,247	40,678
1080 Insurance - Medical	635,742	635,742	635,742	635,742	491,990
Personal Services Subtotal	1,017,998	1,050,379	949,127	943,172	801,650
Supplies:					
2001 Office	800	410	800	730	800
2015 Other Supplies	4,500	5,459	4,500	4,000	4,500
Supplies Subtotal	5,300	5,869	5,300	4,730	5,300
Services & Charges:					
3001 Memberships & Subscriptions	2,000	663	2,000	1,592	2,000
4001 Office Equipment	23,778	23,778	23,778	23,778	23,778
4002 Machinery/Tools/Equipment	2,200	2,425	2,200	2,200	2,200
4006 Heating & A/C Equipment	2,000	2,000	2,000	4,000	2,000
4011 Building	5,000	4,930	5,000	6,500	5,000
4021 Vehicle Maint: O/S Contract	-	-	13,282	14,153	15,000
5001 Accounting	-	-	-	-	5,600
5006 Fiscal Services	110,000	105,332	110,000	105,000	110,000
5007 Other Professional Services	256,320	251,914	311,720	311,720	311,720
5013 Property Appraisal	5,000	5,250	8,800	18,800	13,000
6010 Janitorial	15,700	14,910	27,600	24,400	25,060
6024 Deductibles-Auto Accident	-	-	5,000	5,000	10,000
7001 Electrical	525,000	500,970	526,200	505,000	510,000
7002 Natural Gas	-	168	-	300	300
7004 Water	2,500	2,052	2,500	2,100	2,500
9002 Admin Trans to Fund 002	47,501	47,501	-	69,161	1,000,000
9003 Admin Trans to Fund 003	1,100,000	1,100,000	2,000,000	2,000,000	-
9010 Admin Trans to Fund 010	385	385	-	586	-
9014 Admin Trans to Fund 014	416,876	416,878	416,876	1,916,876	633,582
9015 Admin Trans to Fund 015	2,092,863	1,817,137	840,000	840,000	1,500,000
9024 Admin Trans to Fund 024	11,883	11,883	-	15,963	-
9026 Admin Trans to Fund 026	1,981	1,981	-	2,550	-
9034 Admin Trans to Fund 034	1,598	1,598	-	-	-
9038 Admin Trans to Fund 038	1,211	1,211	-	-	-
9050 Contingency	244,000	-	242,355	242,335	250,000
9997 Special Programs	-	-	294,839	-	432,522
Services & Charges Subtotal	4,867,796	4,312,966	4,834,150	6,112,014	4,854,262
Division Total	\$ 5,891,094	\$ 5,369,214	\$ 5,788,577	\$ 7,059,916	\$ 5,661,212

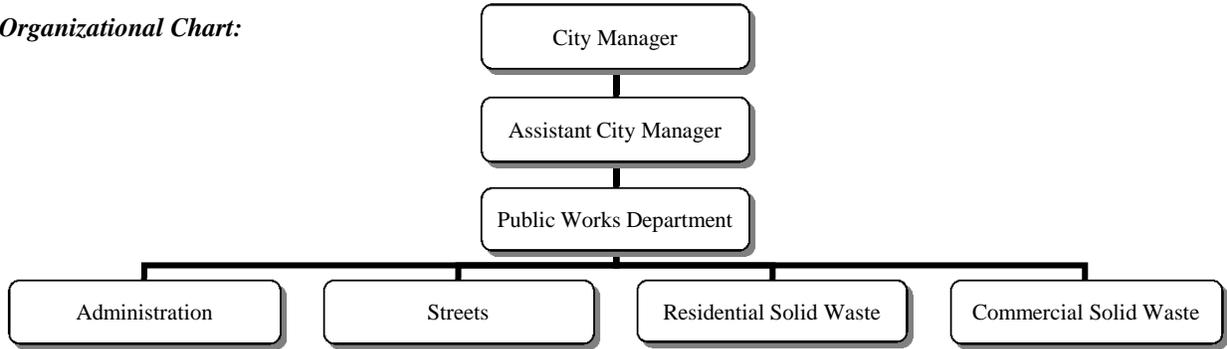
Public Works Department

FY 15-16

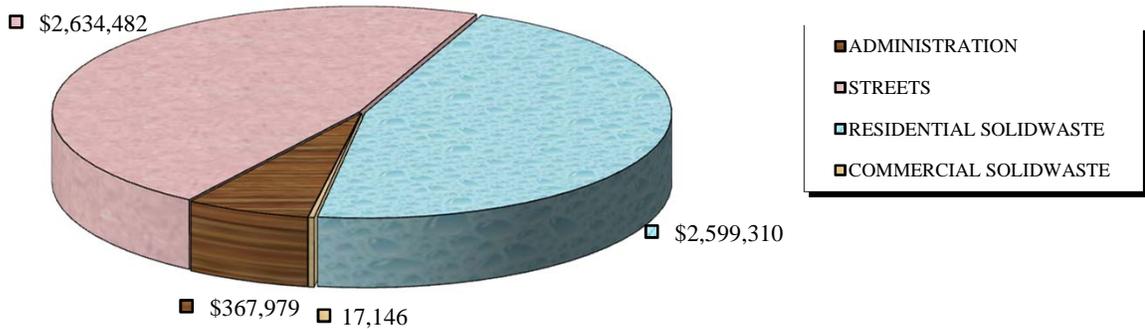
Mission Statement:

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.

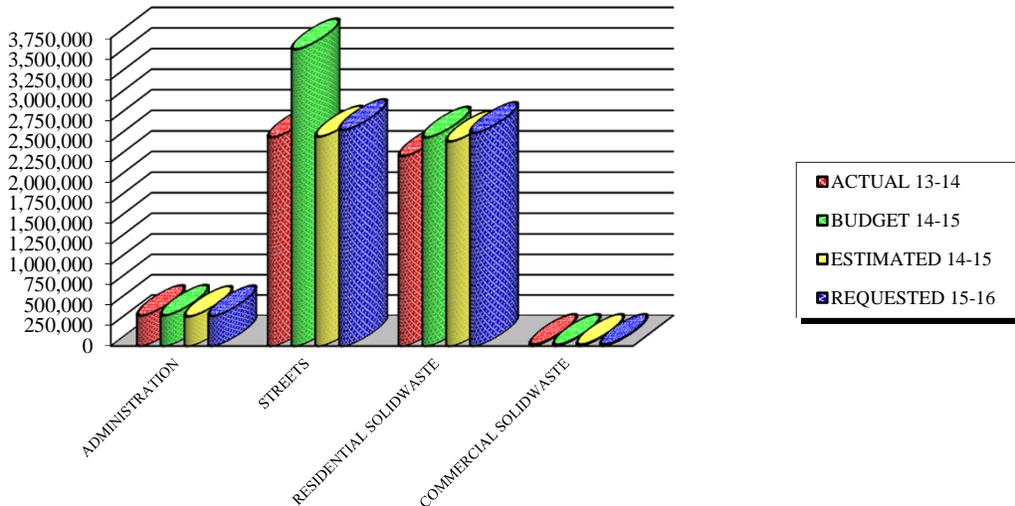
Organizational Chart:



Share of General Fund Budget: 13%



Four Year Comparison by Division:



Public Works Department Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Administration	\$ 370,710	\$ 375,414	\$ 360,700	\$ 367,979	-1.98%
Streets	2,546,006	2,614,272	2,554,323	2,634,482	0.77%
Residential Solidwaste	2,317,504	2,543,996	2,494,988	2,599,310	2.17%
Commercial Solidwaste	16,680	15,500	17,090	17,146	10.62%
Department Total	\$ 5,250,900	\$ 5,549,182	\$ 5,427,101	\$ 5,618,917	1.26%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 3,013,241	\$ 3,238,893	\$ 3,177,203	\$ 3,216,693	-0.69%
Supplies	457,197	451,709	413,367	436,973	-3.26%
Services & Charges	1,774,842	1,858,580	1,836,531	1,940,251	4.39%
Capital Outlay	5,620	-	-	25,000	#DIV/0!
Department Total	\$ 5,250,900	\$ 5,549,182	\$ 5,427,101	\$ 5,618,917	1.26%

Public Works Department
Fiscal Year 2015-16

Public Works Administration Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 307,250	\$ 320,188	\$ 314,872	\$ 318,447	-0.54%
<i>Supplies</i>	4,801	4,790	3,728	8,934	86.51%
<i>Services & Charges</i>	58,659	50,436	42,100	40,598	-19.51%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	\$ 370,710	\$ 375,414	\$ 360,700	\$ 367,979	-1.98%

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 2013-14	Approved 2014-15	Requested 2015-16
Director of Public Works	0.5	0.5	0.5
Assistant Public Works Director	0.5	0.5	0.5
Office Coordinator	1.0	1.0	1.0
Secretary	2.0	2.0	2.0
Total	4.0	4.0	4.0

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

001-7070-530

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 206,086	\$ 209,843	\$ 219,729	\$ 215,743	\$ 219,478
1020 Overtime	34	195	-	-	-
1035 Longevity	1,088	1,088	1,288	1,288	1,480
1042 Car Allowance	2,550	2,561	2,550	2,550	2,558
1060 FICA	15,162	15,247	16,308	15,960	16,790
1065 Retirement	35,659	36,253	38,069	37,328	36,147
1080 Insurance - Medical	41,688	41,688	41,688	41,688	41,688
1081 Insurance - Life	254	180	306	165	306
1090 Other Benefits	195	195	250	150	-
Personal Services Subtotal	302,716	307,250	320,188	314,872	318,447
Supplies:					
2001 Office Supplies	1,272	1,352	1,400	1,239	1,400
2002 Postage	131	197	150	160	160
2004 Gas and Oil	1,363	972	1,540	1,131	1,424
2009 Medical	89	63	50	30	50
2015 Other Supplies	1,273	1,301	1,000	804	2,085
2050 safety	-	145	-	-	-
2091 Office Furniture/Equipment	-	711	400	269	1,100
2093 Computer Equipment	110	60	250	95	2,715
Supplies Subtotal	4,238	4,801	4,790	3,728	8,934
Services & Charges:					
3001 Memberships & Subscriptions	369	370	513	410	402
3020 Training/Seminars	2,418	1,974	1,900	1,765	2,100
3024 Tuition Reimbursemnt	-	-	-	311	622
4006 Heating and A/C Equipment	362	542	800	148	800
4011 Building Maintenance	3,964	25,264	2,950	2,382	1,950
4020 Motor Pool Lease Fees	2,784	2,784	1,357	1,357	2,100
4030 VM: Fleet Maintenance	2,379	2,379	2,467	2,467	2,402
4060 Technology Lease Fees	875	875	3,110	3,110	3,645
5007 Other Professional Services	5,000	1,500	9,750	4,750	-
6002 Printing & Reproduction	-	-	500	500	-
6010 Janitorial Services	5,567	5,161	6,989	7,867	8,877
6013 TCEQ Requirements	300	300	300	300	300
7001 Electrical	14,610	13,429	15,000	12,589	13,200
7004 Water	4,422	4,081	4,800	4,144	4,200
Services & Charges Subtotal	43,050	58,659	50,436	42,100	40,598
Capital Outlay:					
8002 Building Improvements	19,266	-	-	-	-
Capital Outlay Subtotal	-	-	-	-	-
Division Total	\$ 359,637	\$ 370,710	\$ 375,414	\$ 360,700	\$ 367,979

**Public Works Department
Fiscal Year 2015-16**

Streets Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,596,836	\$ 1,676,987	\$ 1,661,444	\$ 1,649,873	-1.62%
<i>Supplies</i>	174,865	171,859	155,408	151,439	-11.88%
<i>Services & Charges</i>	768,685	765,426	737,471	808,170	5.58%
<i>Capital Outlay</i>	5,620	-	-	25,000	-
Division Total	\$ 2,546,006	\$ 2,614,272	\$ 2,554,323	\$ 2,634,482	0.77%

Scope of Services Summary

The Streets Division is responsible for maintaining all City streets. The Street Maintenance crew in this Division performs job functions such as street and drainage reconstruction, patching, seal, coating, overlay and crack sealing. Other tasks include: mowing, mosquito control, traffic control and airport maintenance.

Personnel Position Roster

	Approved 2013-14	Approved 2014-15	Requested 2015-16
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
Detail of Expenditures

001-7071-531

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 1,034,296	\$ 1,022,113	\$ 1,096,964	\$ 1,080,635	\$ 1,084,131
1020 Overtime	7,000	15,159	7,000	7,000	7,000
1030 Certification	5,461	5,630	5,850	5,183	4,500
1035 Longevity	13,458	13,458	13,434	13,842	13,578
1050 WC Loss Time	-	-	-	2,790	-
1060 FICA	78,477	77,159	82,414	81,815	80,788
1065 Retirement	182,348	181,374	189,427	188,282	177,978
1080 Insurance - Medical	281,394	281,394	281,394	281,394	281,394
1081 Insurance - Life	523	549	504	503	504
Personal Services Subtotal	1,602,957	1,596,836	1,676,987	1,661,444	1,649,873
Supplies:					
2001 Office	131	114	150	150	150
2003 Protective Clothing	800	1,003	800	800	800
2004 Gas and Oil	95,878	100,118	97,884	81,333	86,046
2005 Minor Tools	1,323	1,144	1,500	1,500	1,500
2007 Chemical	30,291	29,746	27,100	27,100	28,000
2010 Traffic	28,579	29,743	33,000	33,000	30,000
2015 Other Supplies	1,300	1,836	1,300	1,400	1,400
2050 Safety	413	413	-	-	-
2090 Machinery/Tools/Equipment	10,000	9,505	9,875	9,875	3,293
2091 Office Furniture/Equipment	400	419	-	-	-
2093 Computer Equipment	824	824	250	250	250
Supplies Subtotal	169,939	174,865	171,859	155,408	151,439
Services & Charges:					
3020 Training/Seminars	936	858	1,000	1,000	1,000
4002 Machinery/Tools/Equipment	2,324	4,457	3,000	3,000	3,000
4004 Traffic Signal Maintenance	10,000	9,400	8,000	8,000	10,000
4015 Paving	237,471	227,051	229,250	200,000	205,000
4020 Motor Pool Lease Fees	257,184	257,184	260,008	260,008	312,795
4030 VM: Fleet Maintenance	257,457	257,457	250,179	250,179	257,876
4055 Computer Software	500	-	-	-	-
4060 Technology Lease Fees	525	525	525	525	2,187
5007 Other Professional Services	115	50	1,040	903	892
6001 Uniforms	6,160	7,693	7,524	9,706	11,320
6002 Printing and Production	-	-	100	50	-
6009 Landfills Charges	4,000	3,810	4,600	4,000	4,000
6013 TCEQ Requirements	200	200	200	100	100
Services & Charges Subtotal	776,872	768,685	765,426	737,471	808,170
Capital Outlay:					
8021 Machinery/Tools & Equipment	5,620	5,620	-	-	-
8027 Traffic Control Devices	-	-	-	-	25,000
Capital Outlay Subtotal	5,620	5,620	-	-	25,000
Division Total	\$ 2,555,388	\$ 2,546,006	\$ 2,614,272	\$ 2,554,323	\$ 2,634,482

Public Works Department
Fiscal Year 2015-16

Residential Solidwaste Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,109,155	\$ 1,241,718	\$ 1,200,887	\$ 1,248,373	0.54%
<i>Supplies</i>	277,531	275,060	254,231	276,600	0.56%
<i>Services & Charges</i>	930,818	1,027,218	1,039,870	1,074,337	4.59%
Division Total	\$ 2,317,504	\$ 2,543,996	\$ 2,494,988	\$ 2,599,310	2.17%

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 2013-14	Approved 2014-15	Requested 2015-16
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

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 663,365	\$ 685,909	\$ 790,413	\$ 757,111	\$ 800,755
1020 Overtime	10,000	7,866	10,000	10,000	10,000
1030 Certification	1,500	1,506	1,200	1,200	1,200
1035 Longevity	7,188	7,188	8,000	7,944	8,700
1060 FICA	50,431	51,189	59,858	57,539	60,573
1065 Retirement	118,898	120,588	137,338	132,218	132,236
1080 Insurance - Medical	234,495	234,495	234,495	234,495	234,495
1081 Insurance - Life	414	414	414	380	414
Personal Services Subtotal	1,086,291	1,109,155	1,241,718	1,200,887	1,248,373
Supplies:					
2001 Office Supplies	50	93	100	100	100
2003 Protective Clothing	1,000	908	1,000	1,000	1,000
2004 Gas and Oil	140,526	158,974	144,086	124,094	132,672
2005 Minor Tools	50	-	150	80	150
2015 Other Supplies	117,500	116,297	128,524	127,833	141,478
2050 Safety Supplies	386	286	100	150	100
2090 Machinery/Tools/Equipment	973	973	1,000	974	1,000
2093 Computer Equipment	-	-	100	-	100
Supplies Subtotal	260,485	277,531	275,060	254,231	276,600
Services & Charges:					
3020 Training/Seminars	215	215	128	128	215
4002 Machinery/Tools/Equipment	323	187	-	-	-
4020 Motor Pool Lease Fees	153,792	153,792	226,528	226,528	282,827
4030 VM: Fleet Maintenance	321,060	321,060	309,200	309,200	317,541
4060 Technology Lease Fees	175	175	567	567	729
5005 Personnel Services	72,000	63,356	50,000	60,000	-
6001 Uniforms	4,680	4,646	5,523	4,604	5,500
6002 Printing/Reproduction	1,418	1,118	1,700	871	1,000
6009 Landfill Charges	371,344	386,269	433,572	437,972	466,525
Services & Charges Subtotal	925,007	930,818	1,027,218	1,039,870	1,074,337
Division Total	\$ 2,271,783	\$ 2,317,504	\$ 2,543,996	\$ 2,494,988	\$ 2,599,310

Public Works Department
Fiscal Year 2015-16

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	\$ 16,680	\$ 15,500	\$ 17,090	\$ 17,146	10.62%
Division Total	<u>\$ 16,680</u>	<u>\$ 15,500</u>	<u>\$ 17,090</u>	<u>\$ 17,146</u>	10.62%

Scope of Services Summary

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

City of La Porte, Texas
Commercial Solidwaste
Detail of Expenditures

001-7073-532

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Services & Charges:					
5007 Other Professional Services	\$ 15,280	\$ 16,680	\$ 15,500	\$ 17,090	\$ 17,146
Services & Charges Subtotal	15,280	16,680	15,500	17,090	17,146
Division Total	\$ 15,280	\$ 16,680	\$ 15,500	\$ 17,090	\$ 17,146

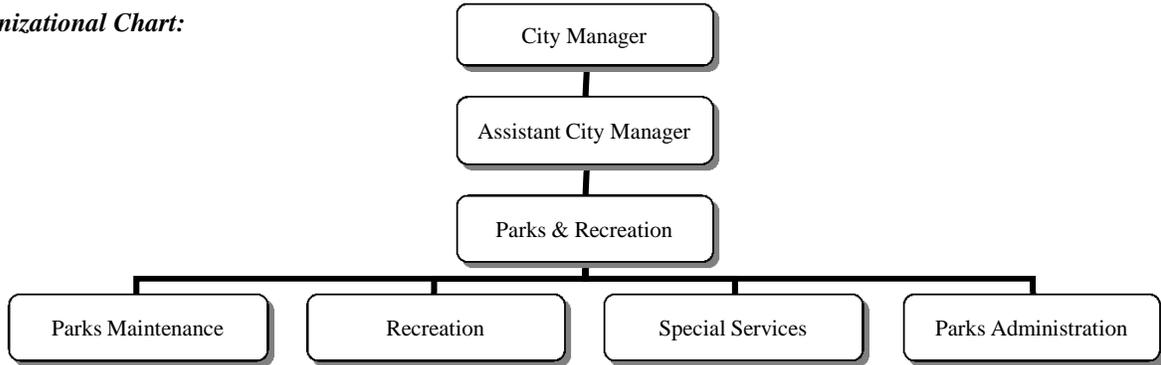
Parks & Recreation Department

FY 15-16

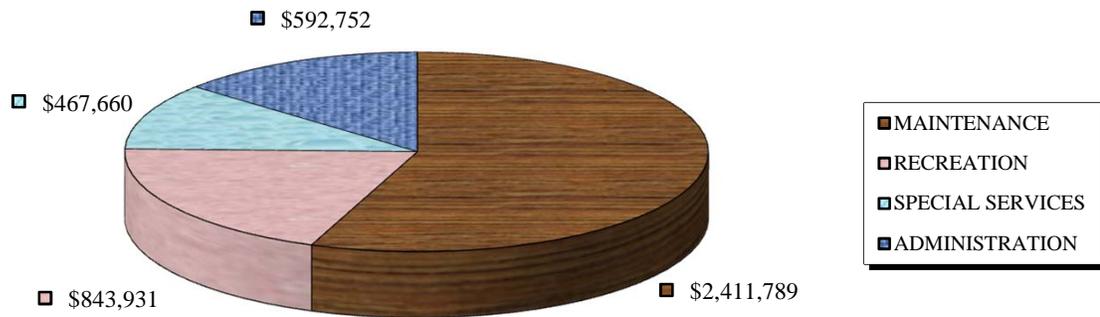
Mission Statement:

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

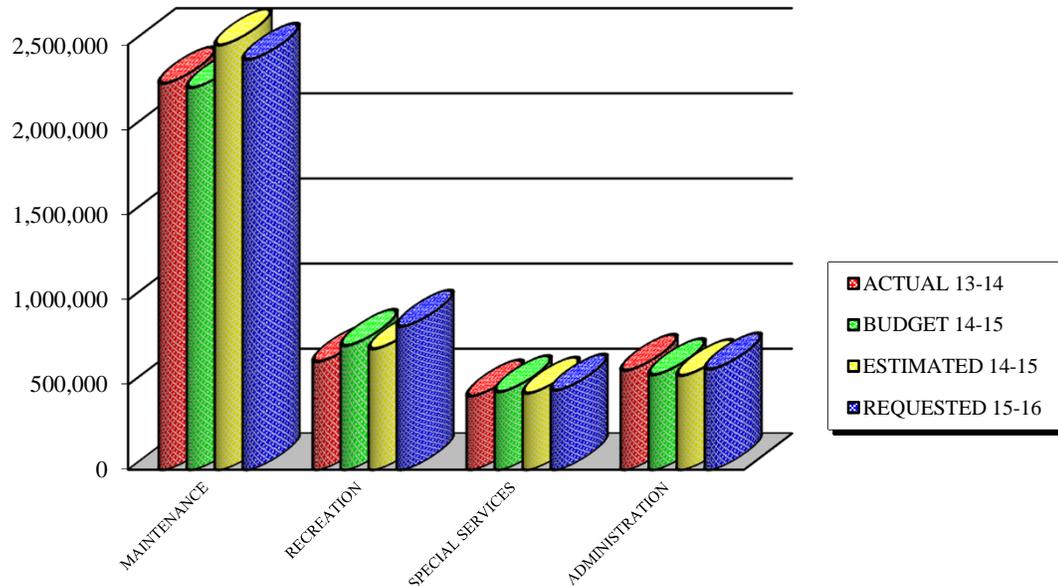
Organizational Chart:



Share of General Fund Budget: 10%



Four Year Comparison by Division:



Parks and Recreation Department Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Parks Maintenance	\$ 2,271,980	\$ 2,246,463	\$ 2,496,236	\$ 2,411,789	7.36%
Recreation	637,102	731,103	711,836	843,931	15.43%
Special Services	433,724	458,944	449,807	467,660	1.90%
Parks Administration	584,616	559,224	554,440	592,752	6.00%
Department Total	\$ 3,927,422	\$ 3,995,734	\$ 4,212,319	\$ 4,316,132	8.02%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 2,658,692	\$ 2,715,569	\$ 2,839,584	\$ 2,722,188	0.24%
Supplies	208,193	191,364	189,697	189,995	-0.72%
Services & Charges	1,052,187	1,054,101	911,741	1,220,675	15.80%
Capital Outlay	8,350	34,700	271,297	183,274	0.00%
Department Total	\$ 3,927,422	\$ 3,995,734	\$ 4,212,319	\$ 4,316,132	8.02%

Parks & Recreation Department
Fiscal Year 2015-16

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 1,312,147	\$ 1,297,118	\$ 1,302,624	\$ 1,311,333	1.10%
<i>Supplies</i>	133,899	127,720	127,186	124,418	-2.59%
<i>Services & Charges</i>	817,584	787,045	795,129	817,918	3.92%
<i>Capital Outlay</i>	8,350	34,580	271,297	158,120	357.26%
Division Total	<u>\$ 2,271,980</u>	<u>\$ 2,246,463</u>	<u>\$ 2,496,236</u>	<u>\$ 2,411,789</u>	7.36%

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 2013-14	Approved 2014-15	Requested 2015-16
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	7	7	7
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	<u>25</u>	<u>25</u>	<u>25</u>

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

001-8080-552

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 800,042	\$ 803,059	\$ 816,283	\$ 817,004	\$ 829,259
1020 Overtime	27,206	41,105	17,500	19,000	17,500
1030 Certification	700	668	300	298	301
1035 Longevity	8,920	8,920	9,780	9,716	10,880
1060 FICA	62,260	62,161	61,472	62,558	63,596
1065 Retirement	145,018	145,582	141,011	143,311	139,077
1067 Pars - Retirement	57	74	158	97	106
1080 Insurance - Medical	250,128	250,128	250,128	250,128	250,128
1081 Insurance - Life	471	450	486	512	486
Personal Services Subtotal	1,294,802	1,312,147	1,297,118	1,302,624	1,311,333
Supplies:					
2003 Protective Clothing	500	498	500	1,000	850
2004 Gas and Oil	48,382	49,640	48,470	36,124	34,818
2005 Minor Tools	1,250	1,184	1,250	1,210	1,250
2006 Cleaning	11,000	16,105	11,000	16,000	16,000
2007 Chemical	38,050	41,202	40,000	47,500	47,500
2015 Other Supplies	18,700	18,327	18,500	18,500	19,000
2090 Machinery/Tools/Equipment	7,826	6,943	8,000	6,852	5,000
Supplies Subtotal	125,708	133,899	127,720	127,186	124,418
Services & Charges:					
3001 Memberships & Subscriptions	190	190	190	260	260
3020 Training/Seminars	1,249	1,249	1,929	626	1,163
4002 Machinery/Tools/Equipment	7,850	23,510	8,500	7,800	8,000
4006 Heating and A/C Equipment	10,500	17,858	10,500	18,000	10,500
4008 Pumps/Motors	7,200	8,067	7,000	7,000	7,000
4010 Recreation/Education Equip	20,600	26,379	19,500	19,500	20,500
4011 Building Maintenance	31,700	43,463	28,000	28,000	28,000
4012 Water Line Maintenance	2,800	2,741	2,800	2,775	2,800
4018 Park Grounds	43,800	51,048	59,400	59,400	65,600
4019 Rental of Equipment	350	120	500	308	500
4020 Motor Pool Lease Fees	55,368	55,368	70,615	70,615	82,362
4030 VM: Fleet Maintenance	84,929	84,929	81,483	81,483	79,487
4060 Technology Lease Fees	525	525	1,701	1,701	2,187
5007 Other Professional Services	1,200	1,140	1,950	1,950	1,950
6001 Uniforms	8,225	7,144	8,959	8,250	8,959
6010 Janitorial Services	23,854	22,582	29,818	46,461	48,650
6014 Library Costs	78,900	100,873	80,000	78,000	80,000
7001 Electrical	268,500	278,816	270,000	270,000	277,000
7002 Natural Gas	22,500	27,257	23,000	23,000	23,000
7004 Water	80,000	64,325	81,200	70,000	70,000
Services & Charges Subtotal	750,240	817,584	787,045	795,129	817,918
Capital Outlay:					
8002 Building Improvements	42,200	8,350	-	241,484	33,560
8021 Mach/Tools & Equipment	-	-	-	-	37,373
8032 Land Improvements	3,550	-	34,580	29,813	87,187
Capital Outlay Subtotal	45,750	8,350	34,580	271,297	158,120
Division Total	\$ 2,216,500	\$ 2,271,980	\$ 2,246,463	\$ 2,496,236	\$ 2,411,789

Parks & Recreation Department
Fiscal Year 2015-16

Recreation Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 427,143	\$ 506,214	\$ 636,311	\$ 466,204	-7.90%
<i>Supplies</i>	41,493	34,138	34,689	37,115	8.72%
<i>Services & Charges</i>	168,466	190,631	40,836	315,458	65.48%
Division Total	\$ 637,102	\$ 731,103	\$ 711,836	\$ 843,931	15.43%

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 2013-14	Approved 2014-15	Requested 2015-16
Recreation Superintendent	1	1	1
Recreation Programs Coordinator	1	1	1
Recreation Center Specialist	3	3	3
Fitness Center Specialist (PT)	3	3	3
Recreation Assistants (Summer)	15	15	15
Total	23	23	23

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

001-8081-551

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 255,563	\$ 224,820	\$ 267,203	\$ 234,000	\$ 234,669
1011 Seasonal Earnings	66,924	55,918	83,559	233,559	78,735
1020 Overtime	13,500	13,378	13,500	36,563	13,500
1035 Longevity	3,192	3,192	2,772	2,772	2,132
1060 FICA	19,894	17,963	21,190	17,937	20,835
1065 Retirement	42,475	38,584	44,209	38,295	42,798
1067 Pars Retirement	647	938	1,377	943	1,131
1080 Insurance - Medical	72,242	72,242	72,242	72,242	72,242
1081 Insurance - Life	140	108	162	-	162
Personal Services Subtotal	474,577	427,143	506,214	636,311	466,204
Supplies:					
2002 Postage	-	2	-	-	-
2003 Protective Clothing	525	506	525	500	550
2004 Gas and Oil	2,394	2,179	2,442	1,702	1,868
2006 Cleaning	585	302	600	550	600
2009 Medical	250	91	250	245	250
2015 Other Supplies	12,500	12,983	3,000	2,750	3,000
2031 Athletic Supplies	2,470	2,081	5,560	4,500	4,500
2032 Aquatic Supplies	8,000	8,701	6,000	8,000	6,000
2090 Machinery/Tools/Equipment	14,648	14,648	15,761	16,442	20,347
Supplies Subtotal	41,372	41,493	34,138	34,689	37,115
Services & Charges:					
3001 Memberships & Subscriptions	290	140	667	694	699
3020 Training/Seminars	5,638	5,501	4,862	4,672	4,582
4010 Recreation/Education Equip	3,460	4,996	1,700	4,000	4,000
4011 Building	-	-	2,500	2,500	-
4020 Motor Pool Lease Fees	2,808	2,808	2,694	2,694	4,373
4030 VM: Fleet Maintenance	6,471	6,471	5,587	5,587	3,530
4060 Technology Lease Fees	1,050	1,050	3,182	3,182	4,374
5007 Other Professional Services	154,770	142,058	152,339	1,800	276,800
6002 Printing/Reproduction	50	49	-	-	-
6041 Special Events	6,295	5,393	7,800	6,495	7,800
6042 Recreation Programs	-	-	9,300	9,212	9,300
Services & Charges Subtotal	180,832	168,466	190,631	40,836	315,458
Capital Outlay:					
8011 Office Equip / Furniture	-	-	120	-	-
8021 Mach/Tools & Equipment	-	-	-	-	25,154
Capital Outlay Subtotal	-	-	120	-	25,154
Division Total	\$ 696,781	\$ 637,102	\$ 731,103	\$ 711,836	\$ 843,931

Parks & Recreation Department
Fiscal Year 2015-16

Special Services Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 363,728	\$ 386,171	\$ 377,830	\$ 386,333	0.04%
<i>Supplies</i>	23,745	22,406	20,126	20,462	-8.68%
<i>Services & Charges</i>	46,251	50,367	51,851	60,865	20.84%
Division Total	<u>\$ 433,724</u>	<u>\$ 458,944</u>	<u>\$ 449,807</u>	<u>\$ 467,660</u>	1.90%

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 2013-14	Approved 2014-15	Requested 2015-16
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
Total	<u>8</u>	<u>8</u>	<u>8</u>

City of La Porte, Texas
Special Services
Detail of Expenditures

001-8082-551

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 260,354	\$ 239,245	\$ 257,962	\$ 251,919	\$ 261,463
1011 Seasonal Earnings	-	1,480	-	-	-
1020 Overtime	1,100	716	1,350	285	350
1030 Certification	622	433	900	893	900
1035 Longevity	2,236	2,292	2,524	2,380	2,620
1060 FICA	19,249	17,222	19,047	18,565	18,656
1065 Retirement	43,374	39,596	41,666	41,061	39,411
1067 Pars - Retirement	149	86	64	79	275
1080 Insurance - Medical	62,532	62,532	62,532	62,532	62,532
1081 Insurance - Life	126	126	126	116	126
Personal Services Subtotal	389,742	363,728	386,171	377,830	386,333
Supplies:					
2003 Protective Clothing	154	179	200	187	200
2004 Gas and Oil	7,383	7,435	7,556	6,547	6,112
2009 Medical	140	90	150	135	150
2015 Other Supplies	7,000	7,055	6,500	6,475	6,500
2036 Special Olympics	7,050	8,986	8,000	6,782	7,500
Supplies Subtotal	21,727	23,745	22,406	20,126	20,462
Services & Charges:					
3001 Memberships & Subscriptions	309	309	350	357	447
3020 Training/Seminars	390	306	898	75	731
4010 Recreation/Education Equip	125	-	200	125	200
4020 Motor Pool Lease Fees	15,384	15,384	14,094	14,094	22,244
4030 VM: Fleet Maintenance	21,443	21,443	21,328	21,328	20,660
4060 Technology Lease Fees	875	875	3,275	3,275	3,645
5007 Other Professional Services	1,900	1,889	1,200	1,200	1,200
6001 Uniforms	920	1,443	1,058	1,132	1,132
6010 Janitorial Services	6,371	4,602	7,964	10,265	10,606
Services & Charges Subtotal	47,717	46,251	50,367	51,851	60,865
Division Total	\$ 459,186	\$ 433,724	\$ 458,944	\$ 449,807	\$ 467,660

Parks & Recreation Department
Fiscal Year 2015-16

Parks Administration Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 555,674	\$ 526,066	\$ 522,819	\$ 558,318	6.13%
<i>Supplies</i>	9,056	7,100	7,696	8,000	12.68%
<i>Services & Charges</i>	19,886	26,058	23,925	26,434	1.44%
Division Total	\$ 584,616	\$ 559,224	\$ 554,440	\$ 592,752	6.00%

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 2013-14	Approved 2014-15	Requested 2015-16
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)	2	2	2
Total	10	10	10

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

001-8089-550

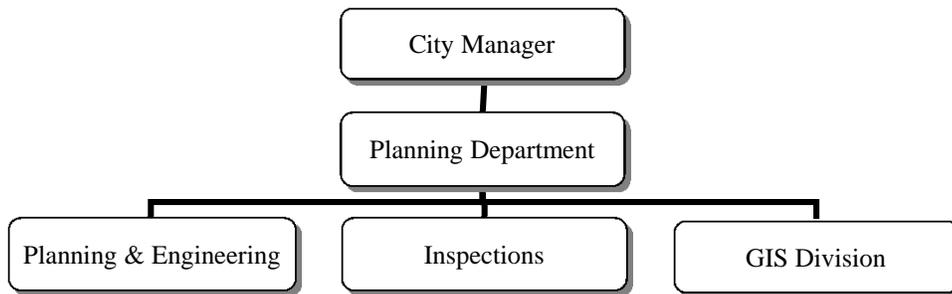
	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	379,564	383,009	356,582	358,000	395,894
1020 Overtime	2,775	4,721	2,800	2,800	2,800
1035 Longevity	4,000	5,008	3,244	2,724	3,064
1042 Car Allowance	5,100	5,121	5,100	5,100	5,115
1060 FICA	27,761	28,171	28,808	27,957	27,954
1065 Retirement	66,547	66,106	66,194	62,826	59,822
1067 Pars - Retirement	101	164	-	316	331
1080 Insurance - Medical	62,532	62,532	62,532	62,532	62,532
1081 Insurance - Life	321	342	306	314	306
1090 Other Benefits	500	500	500	250	500
Personal Services Subtotal	549,201	555,674	526,066	522,819	558,318
Supplies:					
2001 Office Supplies	2,370	1,936	2,250	2,238	2,250
2002 Postage	100	119	150	110	150
2003 Protective Clothing	476	596	600	598	600
2015 Other Supplies	1,911	2,727	2,000	2,500	2,500
2018 Computer Supplies	1,585	2,156	1,200	2,000	2,000
2091 Office Furniture/Equipment	-	537	-	-	-
2093 Computer Equipment	1,135	985	900	250	500
Supplies Subtotal	7,577	9,056	7,100	7,696	8,000
Services & Charges:					
3001 Memberships & Subscriptions	85	85	699	669	575
3020 Training/Seminars	85	90	1,000	1,337	2,629
4055 Computer - Software	15,824	15,965	15,824	15,824	16,615
4060 Technology Lease Fees	875	875	3,165	3,165	3,645
5007 Other Professional Services	480	925	2,920	1,080	520
6002 Printing/Reproduction	50	50	200	100	200
6041 Special Events	2,000	1,646	2,000	1,500	2,000
7005 Misc Utilities	250	250	250	250	250
Services & Charges Subtotal	19,649	19,886	26,058	23,925	26,434
Division Total	\$ 576,427	\$ 584,616	\$ 559,224	\$ 554,440	\$ 592,752

Planning Department

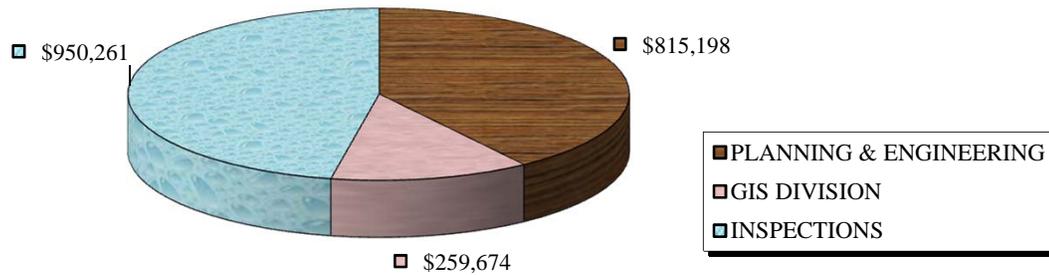
FY 15-16

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.

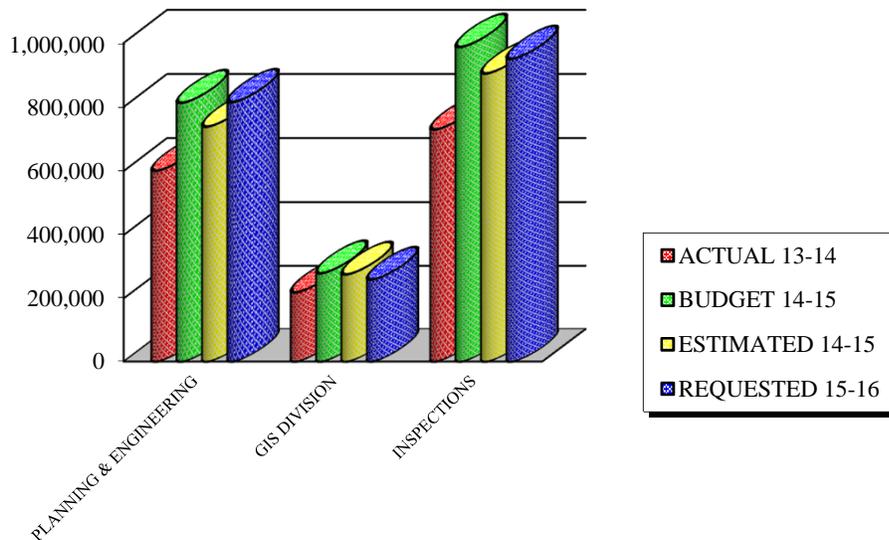
Organizational Chart:



Share of General Fund Budget: 5%



Four Year Comparison by Division:



Planning Department Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Planning & Engineering	\$ 600,653	\$ 812,614	\$ 738,413	\$ 815,198	0.32%
GIS Division	219,248	279,594	275,938	259,674	-7.12%
Inspection Services	729,653	987,411	904,310	950,261	-3.76%
Department Total	\$ 1,549,554	\$ 2,079,619	\$ 1,918,661	\$ 2,025,133	-2.62%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 1,378,545	\$ 1,714,190	\$ 1,603,587	\$ 1,679,247	-2.04%
Supplies	32,133	36,803	32,875	38,186	3.76%
Services & Charges	138,876	328,626	282,199	307,700	-6.37%
Capital Outlay	-	-	-	-	0.00%
Department Total	\$ 1,549,554	\$ 2,079,619	\$ 1,918,661	\$ 2,025,133	-2.62%

Planning Department
Fiscal Year 2015-16

Planning & Engineering Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 552,006	\$ 752,707	\$ 681,539	\$ 730,526	-2.95%
<i>Supplies</i>	10,023	10,782	9,316	13,887	28.80%
<i>Services & Charges</i>	38,624	49,125	47,558	70,785	44.09%
Division Total	\$ 600,653	\$ 812,614	\$ 738,413	\$ 815,198	0.32%

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 2013-14	Approved 2014-15	Requested 2015-16
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
 Detail of Expenditures**

001-9090-519

		Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:						
1010	Regular Earnings	\$ 432,471	\$ 366,875	\$ 528,744	\$ 472,092	\$ 515,822
1020	Overtime	300	237	500	3	-
1035	Longevity	3,320	3,320	2,744	2,744	1,848
1042	Car Allowance	5,100	5,121	5,100	5,100	5,100
1060	FICA	34,026	28,360	40,285	36,194	39,130
1065	Retirement	77,808	64,465	91,598	81,799	84,890
1080	Insurance - Medical	83,376	83,376	83,376	83,376	83,376
1081	Insurance - Life	315	252	360	231	360
	Personal Services Subtotal	636,716	552,006	752,707	681,539	730,526
Supplies:						
2001	Office Supplies	1,960	2,272	2,750	2,750	2,750
2002	Postage	304	740	1,000	1,000	1,000
2003	Protective Clothing	200	-	250	100	250
2004	Gas and Oil	3,425	4,284	3,482	2,666	3,087
2005	Minor Tools	100	-	100	100	100
2008	Educational	100	90	100	100	100
2015	Other Supplies	1,489	1,450	2,200	2,200	2,200
2090	Machinery/Tools/Equipment	200	-	300	-	2,000
2091	Office Furniture/Equipment	-	-	-	-	1,800
2093	Computer Equipment	1,387	1,187	600	400	600
	Supplies Subtotal	9,165	10,023	10,782	9,316	13,887
Services & Charges:						
3001	Memberships & Subscriptions	2,925	2,790	2,960	2,960	2,225
3020	Training/Seminars	4,360	861	2,685	3,410	5,371
3021	Special Commissions	5,477	2,885	3,420	3,420	6,100
3024	Tuition Reimbursement	1,500	-	1,500	-	-
4002	Machinery/Tools/Equipment	750	-	750	-	-
4020	Motor Pool Lease Fees	2,208	2,208	3,797	3,797	5,920
4030	VM: Fleet Maintenance	6,935	6,935	7,658	7,658	7,494
4055	Computer Software	4,200	4,152	2,000	1,958	1,960
4060	Technology Lease Fees	1,750	1,750	5,780	5,780	7,290
5004	Consulting	-	-	-	-	18,000
5007	Other Professional Services	28,050	15,730	17,150	17,150	15,000
6001	Uniforms	110	-	-	-	-
6002	Printing/Reproduction	1,000	912	1,000	1,000	1,000
6005	Advertising	401	401	425	425	425
	Services & Charges Subtotal	59,666	38,624	49,125	47,558	70,785
Division Total		\$ 705,547	\$ 600,653	\$ 812,614	\$ 738,413	\$ 815,198

Planning Department
Fiscal Year 2015-16

GIS Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 163,250	\$ 173,275	\$ 173,936	\$ 166,102	-4.14%
<i>Supplies</i>	1,317	1,890	1,793	2,510	32.80%
<i>Services & Charges</i>	54,681	104,429	100,209	91,062	-12.80%
Division Total	\$ 219,248	\$ 279,594	\$ 275,938	\$ 259,674	-7.12%

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 2013-14	Approved 2014-15	Requested 2015-16
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

City of La Porte, Texas
GIS Division
Detail of Expenditures

001-9091-519

		Estimated	Actual	Budget	Estimated	Requested
		2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:						
1010	Regular Earnings	\$ 111,023	\$ 112,627	\$ 119,824	\$ 121,174	\$ 115,638
1020	Overtime	1,000	-	1,000	-	-
1035	Longevity	1,768	1,768	1,816	1,816	1,864
1060	FICA	8,419	8,320	9,044	9,119	8,713
1065	Retirement	19,501	19,637	20,693	20,933	18,989
1080	Insurance - Medical	20,844	20,844	20,844	20,844	20,844
1081	Insurance - Life	54	54	54	50	54
	Personal Services Subtotal	<u>162,609</u>	<u>163,250</u>	<u>173,275</u>	<u>173,936</u>	<u>166,102</u>
Supplies:						
2001	Office Supplies	450	279	450	450	450
2015	Other Supplies	180	89	180	180	180
2018	Computer Supplies	949	949	960	960	1,280
2091	Office Furniture/Equipment	-	-	-	-	300
2093	Computer Equipment	150	-	300	203	300
	Supplies Subtotal	<u>1,729</u>	<u>1,317</u>	<u>1,890</u>	<u>1,793</u>	<u>2,510</u>
Services & Charges:						
3001	Memberships & Subscriptions	3,500	2,500	3,500	-	-
3020	Training/Seminars	1,500	-	64	-	2,175
4055	Computer Software	8,855	8,855	10,020	9,364	10,700
4060	Technology Lease Fees	525	525	1,646	1,646	2,187
5007	Other Professional Services	55,900	42,801	89,199	89,199	76,000
	Services & Charges Subtotal	<u>70,280</u>	<u>54,681</u>	<u>104,429</u>	<u>100,209</u>	<u>91,062</u>
Division Total		\$ 234,618	\$ 219,248	\$ 279,594	\$ 275,938	\$ 259,674

**Planning Department
Fiscal Year 2015-16**

Inspection Services Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 663,289	\$ 788,208	\$ 748,112	\$ 782,619	-0.71%
<i>Supplies</i>	20,793	24,131	21,766	21,789	-9.71%
<i>Services & Charges</i>	45,571	175,072	134,432	145,853	-16.69%
Division Total	\$ 729,653	\$ 987,411	\$ 904,310	\$ 950,261	-3.76%

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 2013-14	Approved 2014-15	Requested 2015-16
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Chief Inspector	1	1	1
Inspector	2	2	2
Community Service Inspector	2	2	2
Community Services Technician	1	1	1
Inspection Services Coordinator	1	1	1
Inspection Services Technician	2	2	2
Total	11	11	11

City of La Porte, Texas
 Inspection Services
 Detail of Expenditures

001-9092-524

		Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:						
1010	Regular Earnings	\$ 485,972	\$ 429,980	\$ 530,690	\$ 501,743	\$ 532,522
1020	Overtime	691	1,477	1,000	500	1,000
1030	Certification	6,874	5,985	6,900	4,004	3,911
1035	Longevity	2,680	2,680	2,176	2,176	2,644
1060	FICA	37,537	32,656	40,271	38,000	40,118
1065	Retirement	85,357	75,545	92,241	86,750	87,494
1080	Insurance - Medical	114,642	114,642	114,642	114,642	114,642
1081	Insurance - Life	303	324	288	297	288
	Personal Services Subtotal	<u>734,056</u>	<u>663,289</u>	<u>788,208</u>	<u>748,112</u>	<u>782,619</u>
Supplies:						
2001	Office Supplies	3,500	3,351	3,500	3,500	3,500
2002	Postage	6,000	5,998	6,000	7,000	7,000
2003	Protective Clothing	100	-	100	100	100
2004	Gas and Oil	7,898	8,027	8,078	4,931	4,969
2005	Minor Tools	200	173	200	200	200
2008	Educational	1,147	1,147	4,253	4,253	600
2015	Other Supplies	1,000	867	750	725	1,170
2018	Computer Supplies	650	637	650	470	650
2091	Office Furniture/Equipment	-	-	-	-	3,000
2093	Computer Equipment	2,693	593	600	587	600
	Supplies Subtotal	<u>23,188</u>	<u>20,793</u>	<u>24,131</u>	<u>21,766</u>	<u>21,789</u>
Services & Charges:						
3001	Memberships & Subscriptions	1,203	1,129	1,300	1,070	1,500
3020	Training/Seminars	4,000	1,435	3,910	2,420	3,910
3024	Tuition Reimbursement	1,500	361	1,500	653	1,500
4020	Motor Pool Lease Fees	3,948	3,948	6,670	6,670	9,435
4030	VM: Fleet Maintenance	6,593	6,593	8,253	8,253	8,160
4055	Computer Software	600	545	-	-	-
4060	Technology Lease Fees	2,100	2,100	6,914	6,914	8,748
5007	Other Professional Services	60,000	26,140	50,325	38,559	50,000
6001	Uniforms	1,500	1,223	1,700	764	1,100
6002	Printing/Reproduction	1,450	1,141	1,500	1,129	1,500
6021	Dangerous Buildings	60,000	956	93,000	68,000	60,000
	Services & Charges Subtotal	<u>142,894</u>	<u>45,571</u>	<u>175,072</u>	<u>134,432</u>	<u>145,853</u>
Division Total		\$ 900,138	\$ 729,653	\$ 987,411	\$ 904,310	\$ 950,261

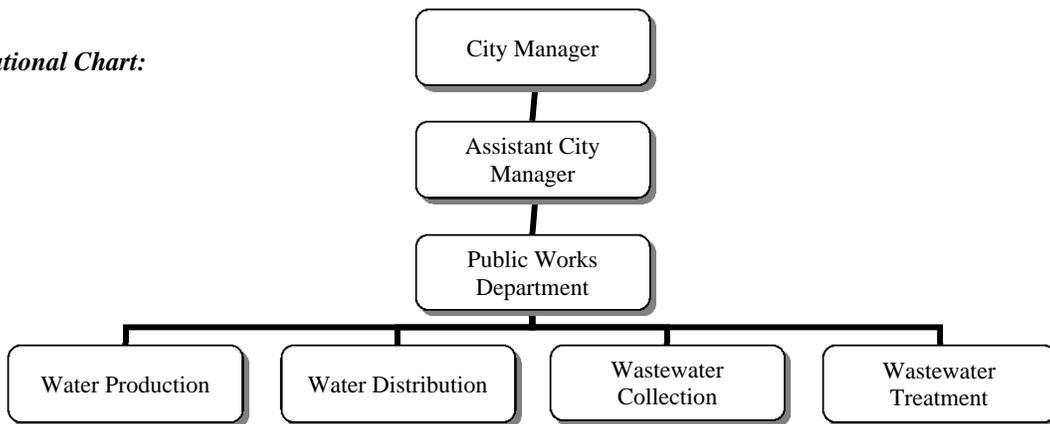
Utility Fund

FY 15-16

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.

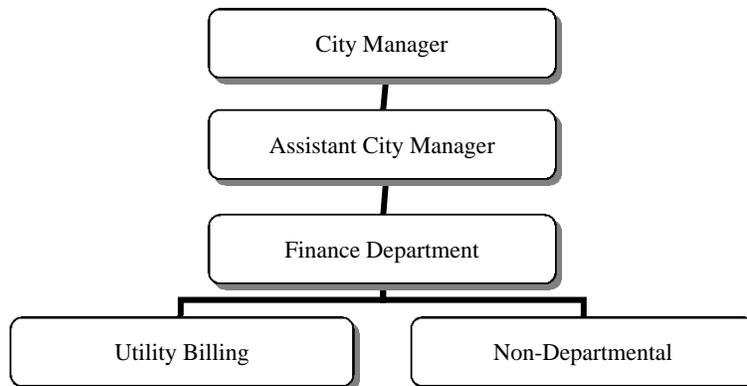
Organizational Chart:



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**

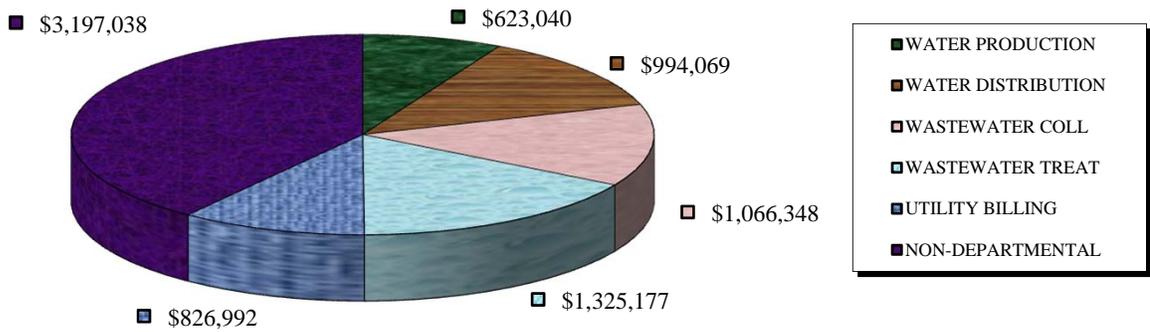
Working Capital 9/30/14		\$ 967,479
Plus Estimated 14-15 Revenues		7,538,361
Less Estimated 14-15 Expenses		7,923,425
Equals Estimated Working Capital 9/30/15		582,415
Plus 15-16 Revenues:		
Charges for Services	727,700	
Water Revenue	3,700,000	
Sewer Revenue	3,145,000	
Operating Transfers	1,000,000	
Interest	1,500	
Total Revenues		8,574,200
Equals Total Resources		9,156,615
Less 15-16 Expenses:		
Water Production	623,040	
Water Distribution	994,069	
Wastewater Collection	1,066,348	
Wastewater Treatment	1,325,177	
Utility Billing	826,992	
Non Departmental	3,197,038	
Total Expenses		8,032,664
Equals Estimated Working Capital 9/30/16		\$ 1,123,951

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 7,538,361	\$ 8,574,200	
Expenses	7,923,425	8,032,664	
Revenues over Expenses	\$ (385,064)	\$ 541,536	

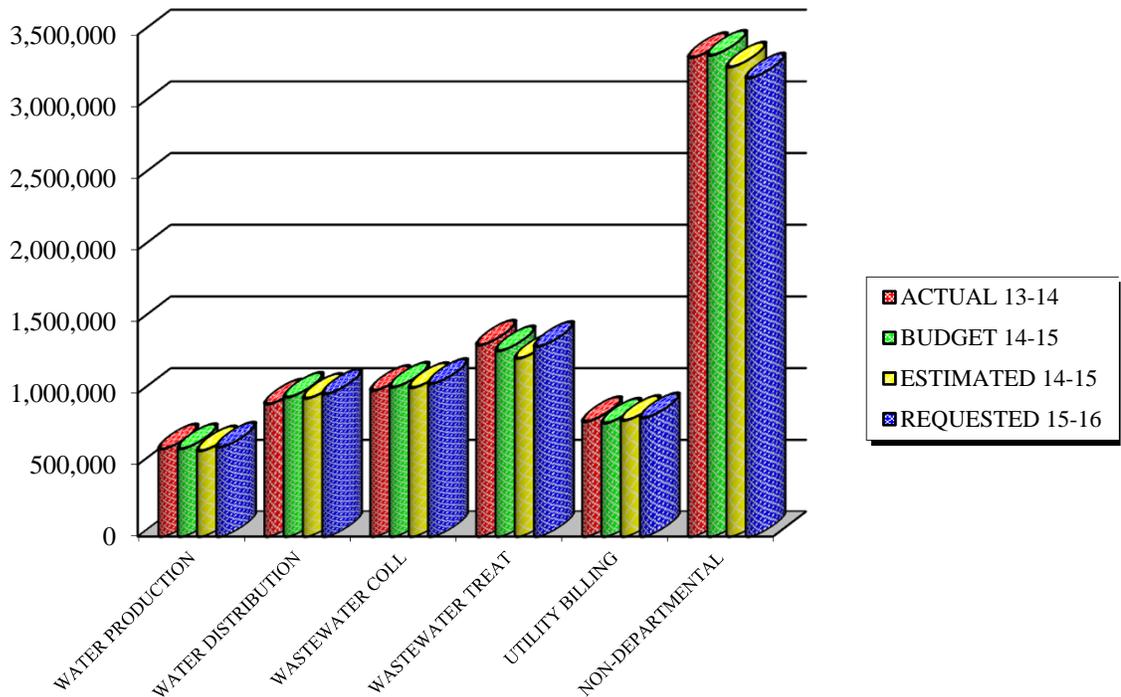
Targeted working capital - 90 to 120 days
Estimated working capital - 51 days
Goal: \$1,980,657
1 Day = \$22,007

Utility Fund FY 15-16

Share of Utility Fund Budget:



Four Year Comparison by Division:



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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
408.01-16	Service Fees	\$ 7,350	\$ 6,500	\$ 6,500	\$ 6,500
	Charges for Services Subtotal	<u>7,350</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Water Revenue:					
408.05-01	Penalties	246,282	265,000	245,000	245,000
408.05-02	Sales	3,489,942	3,950,300	3,600,000	3,700,000
408.05-03	Taps	60,484	45,000	70,000	50,000
408.05-04	Reconnect Fees	50,750	50,000	50,000	50,000
408.05-05	Meters	12,113	12,500	12,500	12,500
408.05-06	Temporary Connects	1,525	1,000	1,000	1,000
408.05-07	New Service/Transfer Fee	13,265	12,800	12,800	12,800
408.05-09	Sales Outside City	283,751	230,000	280,000	280,000
408.05-11	Sales Outside City Admin Fee	20,000	-	80,000	20,000
	Water Revenue Subtotal	<u>4,178,112</u>	<u>4,566,600</u>	<u>4,351,300</u>	<u>4,371,300</u>
Wastewater Revenue:					
408.06-01	Sales	3,167,471	3,409,900	3,060,000	3,145,000
408.06-02	Taps	5,445	5,000	5,400	5,400
408.06-03	Inspection Fees	450	500	500	500
408.06-04	Industrial Waste Surcharge	102,784	88,000	43,000	43,000
408.06-05	Industrial Waste Permit	875	1,000	1,000	1,000
	Wastewater Revenue Subtotal	<u>3,277,025</u>	<u>3,504,400</u>	<u>3,109,900</u>	<u>3,194,900</u>
Operating Transfers:					
480.01-01	Admin Trans from Fund 001	47,501	-	69,161	1,000,000
	Operating Transfers Subtotal	<u>47,501</u>	<u>-</u>	<u>69,161</u>	<u>1,000,000</u>
Interest:					
483.01-00	Interest Income	1,107	1,500	1,500	1,500
	Interest Subtotal	<u>1,107</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	Total Utility Fund Revenue	\$ 7,511,095	\$ 8,079,000	\$ 7,538,361	\$ 8,574,200

**Utility Fund Revenue Allocation
Fiscal Year 2015-16 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 6,500	\$ 3,250	\$ 3,250
Water Revenue	4,371,300	4,371,300	-
Wastewater Revenue	3,194,900	-	3,194,900
Operating Transfers	1,000,000	500,000	500,000
Interest	1,500	750	750
Total	\$ 8,574,200	\$ 4,875,300	\$ 3,698,900
Percentage	100%	56.9%	43.1%

**Utility Fund Expense Allocation
Fiscal Year 2015-16 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 623,040	\$ 623,040	\$ -
Water Distribution	994,069	994,069	-
Wastewater Collection	1,066,348	-	1,066,348
Wastewater Treatment	1,325,177	-	1,325,177
Utility Billing*	826,992	413,496	413,496
Non Departmental**	3,197,038	2,190,384	1,006,653
Total	\$ 8,032,664	\$ 4,220,989	\$ 3,811,674
Percentage	100%	52.55%	47.45%

**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	485,497	\$ 242,749	\$ 242,749
LPAWA Water (100% to water)	1,776,254	1,776,254	-
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	110,000	110,000	-
AMR (54.56% to Water, 45.44% to Sewer)	267,409	145,898	121,511
2005 Certificates of Obligation	55,745	27,873	27,873
2006 Certificates of Obligation	55,535	9,719	45,816
2007 Certificates of Obligation (all to sewer)	370,813	-	370,813
2012 General Obligation Refunding	67,071	33,536	33,536
2014 General Obligation Refunding	156,123	78,061	78,061
Debt Service Differential*	(467,409)	(233,705)	(233,705)
Total	\$ 3,197,038	\$ 2,190,384	\$ 1,006,653

*=50% charged to each service

Utility Fund Fiscal Year 2015-16

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 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Water Production	\$ 610,313	\$ 611,979	\$ 597,116	\$ 623,040	1.81%
Water Distribution	923,381	970,703	963,034	994,069	2.41%
Wastewater Collection	1,018,474	1,041,315	1,038,252	1,066,348	2.40%
Wastewater Treatment	1,334,461	1,294,346	1,242,391	1,325,177	2.38%
Utility Billing	801,036	790,180	809,182	826,992	4.66%
Non-Departmental	3,339,734	3,355,551	3,273,450	3,197,038	-4.72%
Department Total	\$ 8,027,399	\$ 8,064,074	\$ 7,923,425	\$ 8,032,664	-0.39%

Department Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 3,299,698	\$ 3,267,389	\$ 3,269,984	\$ 3,325,403	1.78%
Supplies	280,122	284,457	259,511	265,785	-6.56%
Services & Charges	4,377,792	4,431,843	4,312,038	4,319,976	-2.52%
Capital Outlay	69,787	80,385	81,892	121,500	51.15%
Department Total	\$ 8,027,399	\$ 8,064,074	\$ 7,923,425	\$ 8,032,664	-0.39%

Utility Fund
Fiscal Year 2015-16

Water Production Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 350,053	\$ 332,873	\$ 331,200	\$ 336,848	1.19%
<i>Supplies</i>	21,825	20,760	16,420	17,199	-17.15%
<i>Services & Charges</i>	238,435	254,346	245,496	248,993	-2.10%
<i>Capital Outlay</i>	-	4,000	4,000	20,000	400.00%
Division Total	\$ 610,313	\$ 611,979	\$ 597,116	\$ 623,040	1.81%

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 2013-14	Approved 2014-15	Requested 2015-16
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Water Production Supervisor	1.000	1.000	1.000
Water Production Operator I	2.000	2.000	2.000
Utilities Groundskeeper	0.500	0.500	0.500
Total	4.250	4.250	4.250

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

002-7084-533

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 188,198	\$ 205,785	\$ 206,889	\$ 204,190	\$ 211,413
1020 Overtime	17,810	19,048	18,000	18,000	18,000
1030 Certification	3,600	3,806	4,500	3,917	4,500
1035 Longevity	2,502	2,502	2,685	2,685	3,233
1042 Car Allowance	638	640	638	638	639
1055 Termination Pay (S/V)	-	733	-	-	-
1060 FICA	16,918	16,983	16,706	17,264	17,000
1065 Retirement	39,144	40,169	39,089	40,109	37,697
1080 Insurance - Medical	44,294	60,274	44,294	44,294	44,294
1081 Insurance - Life	89	113	72	103	72
Personal Services Subtotal	313,193	350,053	332,873	331,200	336,848
Supplies:					
2001 Office Supplies	70	94	100	67	100
2002 Postage	60	71	100	75	100
2003 Protective Clothing	60	54	100	50	100
2004 Gas and Oil	15,627	18,278	16,284	11,927	12,149
2005 Minor Tools	148	158	100	100	100
2007 Chemical	2,250	2,226	2,226	2,226	2,520
2015 Other Supplies	900	866	900	1,100	1,100
2050 Safety	100	78	100	75	100
2090 Machinery/Tools/Equipment	-	-	750	750	830
2093 Computer Equipment	-	-	100	50	100
Supplies Subtotal	19,215	21,825	20,760	16,420	17,199
Services & Charges:					
3001 Memberships & Subscriptions	75	225	150	150	372
3020 Training/Seminars	1,360	1,718	1,320	1,320	1,320
4002 Machinery/Tools/Equipment	18,000	18,736	18,000	17,163	18,000
4011 Building Maintenance	90	3,528	400	357	400
4020 Motor Pool Lease Fees	7,356	7,356	8,802	8,802	7,346
4030 VM: Fleet Maintenance	15,204	15,204	15,429	15,429	15,539
5007 Other Professional Services	6,223	4,573	7,383	7,161	7,050
6001 Uniforms	995	978	1,200	978	980
6002 Printing/Reproduction	100	104	100	100	100
6013 TCEQ Requirements	50,356	50,885	65,162	63,162	61,750
7001 Electrical	138,154	134,912	136,400	130,574	135,800
7002 Natural Gas	-	216	-	300	336
Services & Charges Subtotal	237,913	238,435	254,346	245,496	248,993
Capital Outlay:					
8002 Building Improvements	4,000	-	4,000	4,000	-
8021 Machinery/Tools & Equipment	-	-	-	-	20,000
Capital Outlay Subtotal	4,000	-	4,000	4,000	20,000
Division Total	\$ 574,321	\$ 610,313	\$ 611,979	\$ 597,116	\$ 623,040

Utility Fund
Fiscal Year 2015-16

Water Distribution Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 732,652	\$ 765,542	\$ 771,508	\$ 793,789	3.69%
<i>Supplies</i>	39,778	45,915	36,613	40,072	-12.73%
<i>Services & Charges</i>	150,951	151,596	148,656	160,208	5.68%
<i>Capital Outlay</i>	-	7,650	6,257	-	-100.00%
Division Total	<u>\$ 923,381</u>	<u>\$ 970,703</u>	<u>\$ 963,034</u>	<u>\$ 994,069</u>	2.41%

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 2013-14	Approved 2014-15	Requested 2015-16
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	4.000	4.000	4.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	5.000	5.000	5.000
Total	<u>11.750</u>	<u>11.750</u>	<u>11.750</u>

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

002-7085-533

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 446,359	\$ 425,937	\$ 465,529	\$ 470,523	\$ 492,192
1020 Overtime	39,719	20,551	40,000	40,000	40,000
1030 Certification	7,200	6,484	8,100	6,900	7,500
1035 Longevity	3,978	3,310	3,489	3,789	4,397
1042 Car Allowance	638	640	638	638	639
1050 WC Loss Time	-	-	-	1,465	-
1055 Termination Pay (S/V)	-	(3,740)	-	-	-
1060 FICA	37,359	33,129	37,566	37,774	39,231
1065 Retirement	87,425	79,455	87,527	87,733	87,137
1080 Insurance - Medical	122,459	166,638	122,459	122,459	122,459
1081 Insurance - Life	240	248	234	227	234
Personal Services Subtotal	745,377	732,652	765,542	771,508	793,789
Supplies:					
2001 Office Supplies	147	75	150	142	150
2003 Protective Clothing	450	384	400	312	300
2004 Gas and Oil	34,125	33,132	36,555	27,525	27,342
2005 Minor Tools	588	651	600	455	400
2015 Other Supplies	1,136	1,504	1,200	787	1,000
2050 Safety	169	169	160	130	130
2090 Machinery/Tools/Equipment	3,863	3,863	6,850	7,262	10,750
2093 Computer Equipment	100	-	-	-	-
Supplies Subtotal	40,578	39,778	45,915	36,613	40,072
Services & Charges:					
3001 Memberships & Subscriptions	375	341	375	300	633
3020 Training/Seminars	1,916	2,341	2,050	1,946	2,000
4002 Machinery/Tools/Equipment	2,810	4,006	3,600	2,914	3,000
4007 Fire Hydrants	8,852	11,237	10,000	8,508	8,500
4012 Water Line Maintenance	37,011	39,478	40,000	39,489	40,000
4015 Paving	6,240	4,669	6,000	5,590	6,000
4020 Motor Pool Lease Fees	26,388	26,388	33,500	33,500	46,345
4030 VM: Fleet Maintenance	58,438	58,438	51,392	51,392	47,831
4060 Technology Lease Fees	525	525	1,646	1,646	2,187
5007 Other Professional Services	333	222	333	333	-
6001 Uniforms	2,339	3,029	2,500	2,838	3,462
6002 Printing/Reproduction	113	277	200	200	250
Services & Charges Subtotal	145,340	150,951	151,596	148,656	160,208
Capital Outlay:					
8021 Machinery/Tools/Equipment	-	-	4,650	3,757	-
8028 Fire Hydrants	2,979	-	3,000	2,500	-
Capital Outlay Subtotal	2,979	-	7,650	6,257	-
Division Total	\$ 934,274	\$ 923,381	\$ 970,703	\$ 963,034	\$ 994,069

Utility Fund
Fiscal Year 2015-16

Wastewater Collection Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 728,456	\$ 733,845	\$ 738,496	\$ 749,246	2.10%
<i>Supplies</i>	40,346	41,339	39,457	38,088	-7.86%
<i>Services & Charges</i>	244,052	255,896	251,664	277,514	8.45%
<i>Capital Outlay</i>	5,620	10,235	8,635	1,500	-85.34%
Division Total	\$ 1,018,474	\$ 1,041,315	\$ 1,038,252	\$ 1,066,348	2.40%

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 2013-14	Approved 2014-15	Requested 2015-16
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
Detail of Expenditures**

002-7086-532

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services					
1010 Regular Earnings	\$ 398,927	\$ 416,405	\$ 451,546	\$ 455,617	\$ 464,711
1020 Overtime	35,000	31,964	35,000	35,000	35,000
1030 Certification	7,812	10,305	8,400	8,350	11,400
1035 Longevity	3,658	4,358	5,001	4,613	5,117
1042 Car Allowance	638	640	638	638	639
1050 WC Loss Time	-	12	-	-	-
1055 Termination Pay (S/V)	-	(1,670)	-	-	-
1060 FICA	33,221	33,745	36,477	36,881	37,591
1065 Retirement	77,542	80,011	84,530	85,150	82,535
1080 Insurance - Medical	112,037	152,456	112,037	112,037	112,037
1081 Insurance - Life	222	230	216	210	216
Personal Services Subtotal	669,057	728,456	733,845	738,496	749,246
Supplies:					
2001 Office Supplies	147	124	150	137	150
2003 Protective Clothing	248	232	250	241	250
2004 Gas and Oil	32,760	31,315	32,719	31,480	30,658
2005 Minor Tools	467	319	700	614	750
2007 Chemicals	1,798	2,347	2,000	1,905	2,000
2015 Other Supplies	1,497	1,387	1,200	1,059	1,500
2050 Safety	169	169	150	130	130
2090 Machinery/Tools/Equipment	4,434	4,434	4,070	3,791	2,550
2093 Computer Equipment	100	19	100	100	100
Supplies Subtotal	41,620	40,346	41,339	39,457	38,088
Services & Charges:					
3001 Memberships & Subscriptions	150	75	150	150	594
3020 Training/Seminars	1,304	877	2,000	2,176	2,000
4002 Machinery/Tools/Equipment	7,481	12,234	5,000	4,909	5,450
4011 Building	-	-	-	-	6,600
4013 Sewer Line Maintenance	17,407	24,676	20,000	19,279	20,000
4017 Sewer Plant/Lift Stations	37,500	27,898	45,665	43,429	45,000
4020 Motor Pool Lease Fees	51,288	51,288	54,604	54,604	66,813
4030 VM: Fleet Maintenance	44,742	44,742	47,137	47,137	48,554
4060 Technology Lease Fees	525	525	1,646	1,646	2,187
5007 Other Professional Services	444	555	444	667	-
6001 Uniforms	1,840	2,525	2,500	2,895	3,616
6002 Printing/Reproduction	147	277	150	150	250
7001 Electrical	73,638	77,147	75,000	73,218	75,000
7002 Natural Gas	863	892	1,200	1,161	1,100
7004 Water	394	341	400	243	350
Services & Charges Subtotal	237,723	244,052	255,896	251,664	277,514
Capital Outlay:					
8002 Building Improvements	6,850	-	2,835	2,835	-
8013 Sewer Taps	1,964	-	2,000	1,700	1,500
8021 Machinery/Tools & Equipment	15,420	5,620	5,400	4,100	-
Capital Outlay Subtotal	24,234	5,620	10,235	8,635	1,500
Division Total	\$ 972,634	\$ 1,018,474	\$ 1,041,315	\$ 1,038,252	\$ 1,066,348

Utility Fund
Fiscal Year 2015-16

Wastewater Treatment Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 684,504	\$ 662,857	\$ 657,839	\$ 680,995	2.74%
<i>Supplies</i>	85,717	84,040	73,534	73,432	-12.62%
<i>Services & Charges</i>	549,256	547,449	511,018	530,750	-3.05%
<i>Capital Outlay</i>	14,984	-	-	40,000	-
Division Total	<u>\$ 1,334,461</u>	<u>\$ 1,294,346</u>	<u>\$ 1,242,391</u>	<u>\$ 1,325,177</u>	2.38%

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 2013-14	Approved 2014-15	Requested 2015-16
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Treatment Plant Supervisor	1.000	1.000	1.000
Senior Treatment Plant Operator	1.000	1.000	1.000
Treatment Plant Operator	4.000	4.000	4.000
Industrial Waste Inspector	1.000	1.000	1.000
Treatment Plant Mechanic	1.000	1.000	1.000
Utility Groundskeeper	0.500	0.500	0.500
Total	<u>9.250</u>	<u>9.250</u>	<u>9.250</u>

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

002-7087-532

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 400,013	\$ 416,905	\$ 427,841	\$ 425,607	\$ 445,674
1020 Overtime	10,331	9,415	12,000	12,000	12,000
1030 Certification	10,013	10,512	10,800	8,450	11,400
1035 Longevity	4,286	4,286	4,765	4,513	4,645
1042 Car Allowance	638	640	638	638	639
1050 WC Loss Time	-	16	-	-	-
1055 Termination Pay (S/V)	-	2,812	-	-	-
1060 FICA	31,943	32,061	33,249	33,214	34,465
1065 Retirement	74,785	76,471	77,034	76,827	75,642
1080 Insurance - Medical	96,404	131,183	96,404	96,404	96,404
1081 Insurance - Life	158	203	126	186	126
Personal Services Subtotal	<u>628,571</u>	<u>684,504</u>	<u>662,857</u>	<u>657,839</u>	<u>680,995</u>
Supplies:					
2001 Office Supplies	581	631	650	439	600
2002 Postage	482	593	450	440	450
2003 Protective Clothing	147	158	165	145	1,000
2004 Gas and Oil	12,856	15,578	13,500	7,183	6,982
2005 Minor Tools	399	396	450	450	450
2006 Cleaning	181	275	275	214	250
2007 Chemical	56,757	56,435	57,000	54,030	57,000
2015 Other Supplies	5,708	6,198	6,000	5,967	6,000
2050 Safety	292	294	200	171	200
2090 Machinery/Tools/Equipment	4,990	4,990	5,150	4,495	300
2093 Computer Equipment	130	169	200	-	200
Supplies Subtotal	<u>82,523</u>	<u>85,717</u>	<u>84,040</u>	<u>73,534</u>	<u>73,432</u>
Services & Charges:					
3001 Memberships & Subscriptions	301	301	425	316	1,313
3020 Training/Seminars	2,953	2,984	3,500	3,466	4,000
4002 Machinery/Tools/Equipment	64,764	103,401	52,400	50,339	52,400
4006 Heating and A/C Equipment	300	444	300	300	500
4011 Building Maintenance	2,082	1,994	8,700	8,600	2,500
4020 Motor Pool Lease Fees	8,652	8,652	19,672	19,672	24,346
4030 VM: Fleet Maintenance	17,903	17,903	20,562	20,562	22,367
4060 Technology Lease Fees	525	525	1,756	1,756	2,187
5007 Other Professional Services	8,856	7,258	10,499	9,000	10,800
6001 Uniforms	1,300	2,088	2,000	2,390	2,628
6002 Printing/Reproduction	235	205	250	250	250
6009 Landfill Charges	42,000	39,784	43,806	40,837	43,040
6013 TCEQ Requirements	57,706	59,448	63,579	60,977	61,419
7001 Electrical	311,000	302,265	315,000	290,008	300,000
7002 Natural Gas	-	266	3,000	800	1,000
7004 Water	2,000	1,738	2,000	1,745	2,000
Services & Charges Subtotal	<u>520,577</u>	<u>549,256</u>	<u>547,449</u>	<u>511,018</u>	<u>530,750</u>
Capital Outlay:					
8021 Machinery/Tools/Equipment	54,994	14,984	-	-	40,000
Capital Outlay Subtotal	<u>54,994</u>	<u>14,984</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Division Total	\$ 1,286,665	\$ 1,334,461	\$ 1,294,346	\$ 1,242,391	\$ 1,325,177

Utility Fund
Fiscal Year 2015-16

Utility Billing Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 629,170	\$ 614,700	\$ 624,562	\$ 640,881	4.26%
<i>Supplies</i>	92,456	92,403	93,487	96,994	4.97%
<i>Services & Charges</i>	74,410	83,077	85,633	89,117	7.27%
<i>Capital Outlay</i>	5,000	-	5,500	-	-
Division Total	<u>\$ 801,036</u>	<u>\$ 790,180</u>	<u>\$ 809,182</u>	<u>\$ 826,992</u>	4.66%

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 2013-14	Approved 2014-15	Requested 2015-16
Director of Finance	0.5	0.5	0.5
Treasurer	0.5	0.5	0.5
Revenue Collections Manager	0.5	0.5	0.5
Accountant	0.5	0.5	0.5
Utility Billing Coordinator	-	-	1.0
Utility Billing Assistant	2.0	2.0	1.0
Customer Service Clerk	2.0	2.0	1.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	2.0	2.0	3.0
Total	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>

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

002-6147-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 392,549	\$ 390,955	\$ 405,128	\$ 411,766	\$ 420,287
1020 Overtime	12,500	14,261	15,000	15,000	15,000
1030 Certification	900	602	900	900	1,203
1035 Longevity	3,816	3,888	4,048	4,124	4,508
1042 Car Allowance	2,550	2,561	2,550	2,550	2,558
1050 WC Loss Time	610	610	-	1,465	-
1055 Termination Pay (S/V)	-	1,367	-	-	-
1060 FICA	30,259	29,829	30,899	31,395	31,843
1065 Retirement	71,206	71,372	72,592	73,738	71,477
1080 Insurance - Medical	83,376	113,455	83,376	83,376	93,798
1081 Insurance - Life	233	270	207	248	207
Personal Services Subtotal	<u>597,999</u>	<u>629,170</u>	<u>614,700</u>	<u>624,562</u>	<u>640,881</u>
Supplies:					
2001 Office Supplies	1,800	1,803	1,800	1,800	1,800
2002 Postage	63,530	67,649	63,530	65,850	67,055
2003 Protective Clothing	-	-	-	30	100
2004 Gas and Oil	14,075	14,206	14,400	13,827	18,679
2005 Minor Tools	650	782	950	800	800
2015 Other Supplies	1,500	1,641	1,560	1,500	1,560
2018 Computer Supplies	1,800	1,800	2,000	1,800	2,000
2090 Machinery/Tools/Equipment	7,783	294	7,483	7,450	4,500
2091 Office Furniture/Equipment	1,031	1,030	-	-	-
2093 Computer Equipment	3,100	3,251	680	430	500
Supplies Subtotal	<u>95,269</u>	<u>92,456</u>	<u>92,403</u>	<u>93,487</u>	<u>96,994</u>
Services & Charges:					
3001 Memberships & Subscriptions	225	-	225	225	225
3020 Training/Seminars	4,400	4,392	3,630	5,500	3,450
4005 Meters	15,000	18,089	14,950	15,000	15,000
4020 Motor Pool Lease Fees	8,520	8,520	10,297	10,297	13,158
4030 VM: Fleet Maintenance	11,548	11,548	10,040	10,040	10,764
4055 Computer Software	16,500	8,645	15,536	15,536	15,536
4060 Technology Lease Fees	5,566	5,566	10,599	10,599	10,655
5007 Other Professional Services	676	676	1,000	1,130	1,000
6001 Uniforms	596	805	800	806	800
6002 Printing/Reproduction	15,000	16,169	16,000	16,500	16,500
9998 Request for Upgrade	-	-	-	-	2,029
Services & Charges Subtotal	<u>78,031</u>	<u>74,410</u>	<u>83,077</u>	<u>85,633</u>	<u>89,117</u>
Capital Outlay:					
8021 Mach/Tools & Equipment	5,500	5,000	-	5,500	-
Capital Outlay Subtotal	<u>5,500</u>	<u>5,000</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
Division Total	\$ 776,799	\$ 801,036	\$ 790,180	\$ 809,182	\$ 826,992

Utility Fund
Fiscal Year 2015-16

Non Departmental Division

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 174,863	\$ 157,572	\$ 146,379	\$ 123,644	-21.53%
<i>Services & Charges</i>	3,120,688	3,139,479	3,069,571	3,013,394	-4.02%
<i>Capital Outlay</i>	44,183	58,500	57,500	60,000	2.56%
Division Total	<u>\$3,339,734</u>	<u>\$3,355,551</u>	<u>\$3,273,450</u>	<u>\$3,197,038</u>	-4.72%

Scope of Services Summary

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

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

002-6176-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1012 Sick Buy Back	\$ 14,710	\$ 14,710	\$ 14,399	\$ 15,430	\$ 15,879
1055 Termination Pay (S/V)	16,154	362	20,000	10,000	15,000
1060 FICA	2,574	1,153	2,632	1,945	2,362
1065 Retirement	5,871	2,637	5,899	4,362	5,027
1080 Medical Insurance	114,642	156,001	114,642	114,642	85,376
Personal Services Subtotal	153,951	174,863	157,572	146,379	123,644
Services & Charges:					
4001 Office Equipment	23,778	23,778	23,778	23,778	23,778
4005 Meters	30,000	14,704	50,000	50,000	50,000
4011 Building	2,000	2,972	480	480	480
4021 Vehicle Maint: O/S Contract	-	-	500	1,000	10,000
5006 Fiscal Services	72,000	60,171	72,000	71,000	72,000
5007 Other Professional Services	-	-	-	-	60,000
6006 Miscellaneous	7,470	7,469	7,800	7,800	7,500
6024 Deductibles-Auto Accident	-	-	-	-	10,000
6091 Bad Debt Expense	25,000	28,240	25,000	30,000	30,000
7001 Electrical	20,000	19,069	20,000	20,000	20,000
7004 Water	1,658,484	1,649,807	1,739,840	1,665,433	1,776,254
7006 Contract Sewer	20,000	17,749	20,000	20,000	20,000
9004 Admin Trans to Fund 004	661,974	661,974	515,643	515,643	505,287
9014 Admin Trans to Fund 014	47,711	47,711	47,711	47,711	47,711
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000	300,000
9037 Transfer for Debt Service	287,044	287,044	277,226	277,226	-
9050 Contingency	6,000	-	39,500	39,500	40,000
9997 Req for Special Programs	-	-	1	-	40,384
Services & Charges	3,161,461	3,120,688	3,139,479	3,069,571	3,013,394
Capital Outlay:					
8012 Water Taps	7,500	5,715	7,500	7,500	10,000
8026 Meters and Boxes	34,000	38,468	51,000	50,000	50,000
Capital Outlay Subtotal	41,500	44,183	58,500	57,500	60,000
Division Total	\$ 3,356,912	\$ 3,339,734	\$ 3,355,551	\$ 3,273,450	\$ 3,197,038

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

Enterprise Funds Fiscal Year 2015-16

Summary:

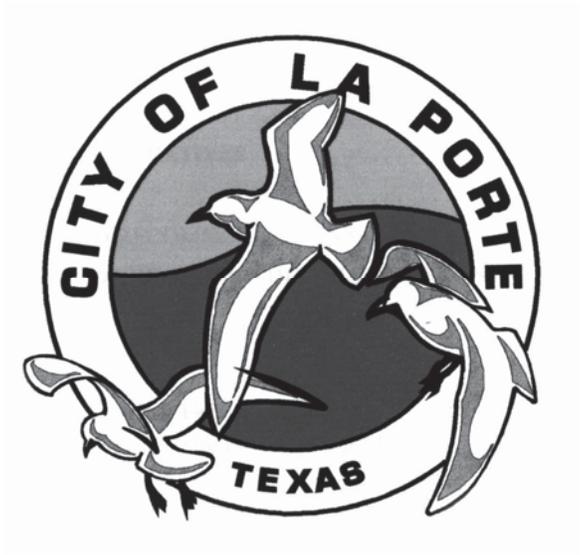
Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

Summary by Division:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Airport Operating	62,388	63,496	62,280	63,806	0.49%
La Porte Area Water Authority	947,133	1,129,481	1,059,649	1,149,726	1.79%
Total	\$ 1,009,521	\$ 1,192,977	\$ 1,121,929	\$ 1,213,532	1.72%

Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 23,919	\$ 21,812	\$ 22,801	\$ 22,953	5.23%
Supplies	3,858	15,165	21,329	10,964	-27.70%
Services & Charges	981,744	1,134,000	1,055,799	1,159,615	2.26%
Total	\$ 1,009,521	\$ 1,192,977	\$ 1,121,929	\$ 1,213,532	1.72%



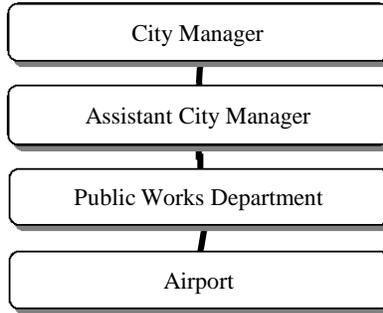
Airport Fund

FY 15-16

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.

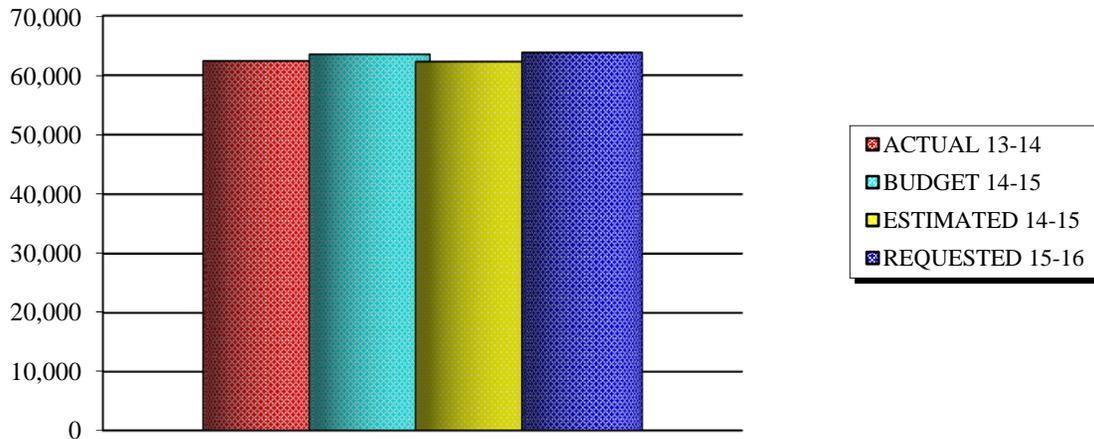
Organizational Chart:



2015-16 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/14</i>	\$	366,212
Plus Estimated 14-15 Revenues		57,618
Less Estimated 14-15 Expenses		62,280
<i>Equals Estimated Working Capital 9/30/15</i>		361,550
Plus 15-16 Revenues:		
Charges for Services		56,000
Interest Income		700
Total Revenues		56,700
<i>Equals Total Resources</i>		418,250
Less 15-16 Expenses:		
Airport Operations		63,806
Total Expenses		63,806
<i>Equals Estimated Working Capital 9/30/16</i>	\$	354,444

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 57,618	\$ 56,700	
Expenses & Commitments	62,280	63,806	
Revenues over Expenses	\$ (4,662)	\$ (7,106)	

Targeted working capital - 60 to 90 days

Estimated working capital - 2,028 days

Goal: \$15,733

1 Day = \$175

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
408.01-31	Rental of Space	\$ 56,157	\$ 59,000	\$ 56,332	\$ 56,000
Charges for Services Subtotal		<u>56,157</u>	<u>59,000</u>	<u>56,332</u>	<u>56,000</u>
Interest:					
483.01-00	Interest Income	593	500	700	700
Interest Subtotal		<u>593</u>	<u>500</u>	<u>700</u>	<u>700</u>
Total Airport Fund Revenue		\$ 56,750	\$ 59,500	\$ 57,032	\$ 56,700

Airport Fund
Fiscal Year 2015-16

Airport Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 23,919	\$ 21,812	\$ 22,801	\$ 22,953	5.23%
<i>Supplies</i>	2,844	6,765	13,608	3,264	-51.75%
<i>Services & Charges</i>	35,625	34,919	25,871	37,589	7.65%
Division Total	\$ 62,388	\$ 63,496	\$ 62,280	\$ 63,806	0.49%

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 2013-14	Approved 2014-15	Requested 2015-16
Equipment Operator II	0.50	0.50	0.50
Total	0.50	0.50	0.50

City of La Porte, Texas
 Airport
 Detail of Expenditures

010-7077-531

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 16,260	\$ 16,403	\$ 16,335	\$ 17,034	\$ 17,294
1020 Overtime	902	1,928	500	479	500
1030 Certification	209	434	450	447	450
1035 Longevity	442	443	466	466	490
1060 FICA	1,278	1,396	1,225	1,322	1,323
1065 Retirement	3,041	3,315	2,836	3,053	2,896
Personal Services Subtotal	<u>22,132</u>	<u>23,919</u>	<u>21,812</u>	<u>22,801</u>	<u>22,953</u>
Supplies:					
2004 Gas and Oil	1,363	2,844	1,540	1,246	2,189
2007 Chemicals	225	-	225	225	1,075
2090 Machinery/Tools/Equipment	-	-	5,000	12,137	-
Supplies Subtotal	<u>1,588</u>	<u>2,844</u>	<u>6,765</u>	<u>13,608</u>	<u>3,264</u>
Services & Charges:					
4002 Machinery/Tools/Equipment	5,176	10,481	3,000	2,052	3,000
4003 Radios and Base Stations	875	2,100	2,100	2,100	2,100
4015 Paving	-	-	3,500	3,500	3,500
4020 Motor Pool Lease Fees	1,981	1,981	3,606	3,606	5,924
4030 VM: Fleet Maintenance	4,555	4,555	4,850	4,850	3,559
5003 Legal	73	73	-	-	-
5007 Other Professional Services	-	145	-	-	10,000
6005 Advertising	145	-	145	145	145
6007 Insurance	9	9	-	-	9
6013 TCEQ Requirements	200	200	200	200	200
7001 Electrical	6,362	8,563	7,000	8,900	8,000
9014 Admin Trans to Fund 014	518	518	518	518	518
9050 Contingency	-	-	10,000	-	-
9997 Special Programs	6,500	7,000	-	-	634
Services & Charges Subtotal	<u>26,394</u>	<u>35,625</u>	<u>34,919</u>	<u>25,871</u>	<u>37,589</u>
Capital Outlay:					
8021 Mach/Tools & Equip,emt	-	-	14,000	-	-
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>14,000</u>	<u>-</u>	<u>-</u>
Division Total	\$ 50,114	\$ 62,388	\$ 77,496	\$ 62,280	\$ 63,806

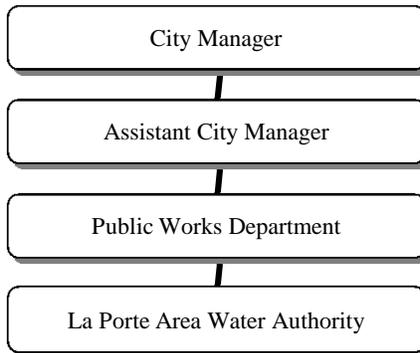


La Porte Area Water Authority Fund

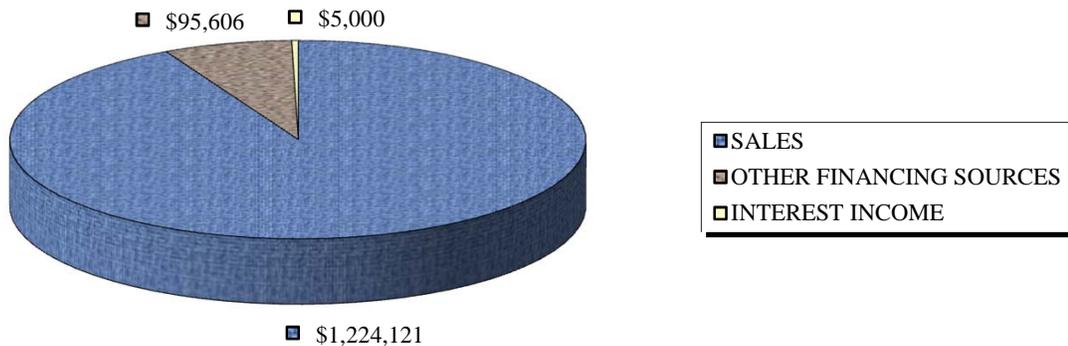
FY 15-16

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.

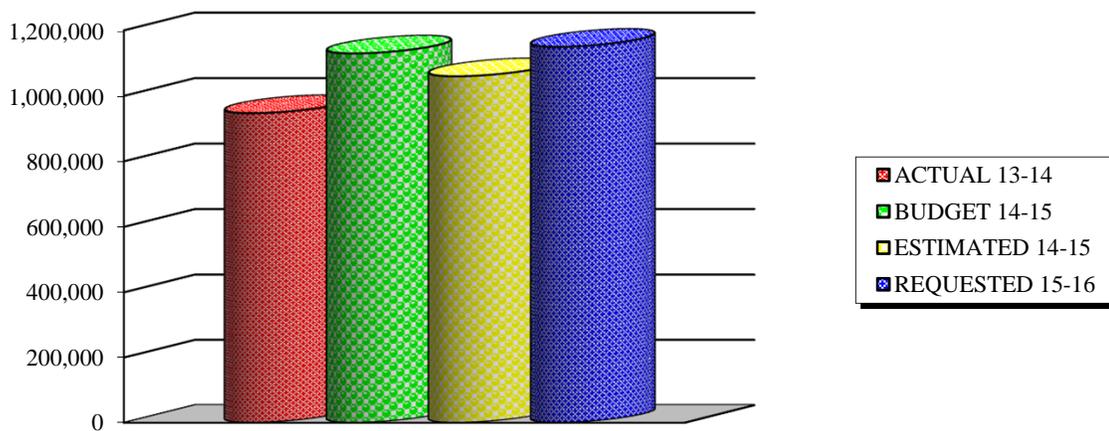
Organizational Chart:



2015-16 Projected Revenues:



Four Year Comparison of Expenses:



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

Working Capital 9/30/14		\$ 2,724,796
Plus Estimated 14-15 Revenues		1,200,875
Less Estimated 14-15 Expenses and Commitments		1,059,649
Equals Estimated Working Capital 9/30/15		2,866,022
Plus 15-16 Revenues:		
Water Revenue	1,224,121	
Billing for Capital Reserve	95,606	
Interest	5,000	
Total Revenues		1,324,727
Equals Total Resources		4,190,749
Less 15-16 Expenses:		
Operations	1,149,726	
Total Expenses		1,149,726
Equals Estimated Working Capital 9/30/16		\$ 3,041,023

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 1,200,875	\$ 1,324,727	
Expenses	1,059,649	1,149,726	
Revenues over Expenses	\$ 141,226	\$ 175,001	

Targeted working capital - 60 to 90 days
Estimated working capital - 965 days
Goal: \$283,494
1 Day = \$3,150

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Water Revenue:					
408.05-02	Sales	\$ 1,081,189	\$ 1,183,912	\$ 1,100,428	\$ 1,224,121
	Water Revenue Subtotal	<u>1,081,189</u>	<u>1,183,912</u>	<u>1,100,428</u>	<u>1,224,121</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	114,697	-	-	-
	Miscellaneous Subtotal	<u>114,697</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources					
482.02-00	Billing for Capital Reserve	96,087	95,447	95,447	95,606
	Other Financing Sources Subtotal	<u>96,087</u>	<u>95,447</u>	<u>95,447</u>	<u>95,606</u>
Interest:					
483.01-00	Interest Income - Operations	4,854	5,000	5,000	5,000
	Interest Subtotal	<u>4,854</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Water Authority		\$ 1,296,827	\$ 1,284,359	\$ 1,200,875	\$ 1,324,727

La Porte Area Water Authority Fund
Fiscal Year 2015-16

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 1,014	\$ 8,400	\$ 7,721	\$ 7,700	-8.33%
<i>Services & Charges</i>	946,119	1,099,081	1,029,928	1,122,026	2.09%
Division Total	<u>\$ 947,133</u>	<u>\$ 1,129,481</u>	<u>\$ 1,059,649</u>	<u>\$ 1,149,726</u>	1.79%

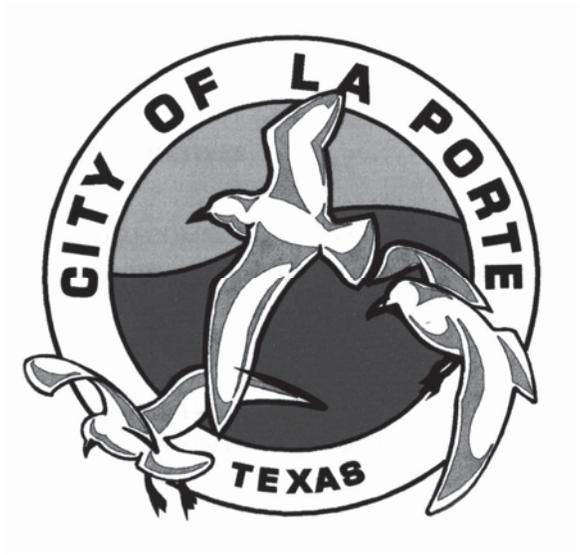
Scope of Services Summary

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

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

016-7075-533

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies:					
2001 Office Supplies	\$ 50	\$ -	\$ 100	\$ 80	\$ 100
2015 Other Supplies	50	-	100	100	100
2090 Machinery/ Tools & Equip	2,795	1,014	8,200	7,541	7,500
Supplies Subtotal	2,895	1,014	8,400	7,721	7,700
Services & Charges:					
4002 Machinery/Tools/Equipment	15,000	15,784	10,000	6,655	7,000
4012 Water Line Maintenance	5,000	3,809	5,000	4,890	5,000
4060 Technology Lease Fees	700	700	2,048	2,048	2,916
5001 Accounting	6,000	6,000	6,000	6,000	6,000
5007 Other Professional Services	1,700	3,040	1,900	1,900	1,900
7004 Water	982,232	850,142	990,821	940,123	1,031,031
9050 Contingency	-	-	15,000	-	-
9014 Admin Trans to Fund 014	1,305	1,305	1,305	1,305	1,305
9072 Operator's Agreement	65,339	65,339	67,007	67,007	66,874
Services & Charges Subtotal	1,077,276	946,119	1,099,081	1,029,928	1,122,026
Capital Outlay:					
8021 Machinery/ Tools & Equip	-	-	22,000	22,000	20,000
Capital Outlay Subtotal	-	-	22,000	22,000	20,000
Division Total	\$ 1,080,171	\$ 947,133	\$ 1,129,481	\$ 1,059,649	\$ 1,149,726



Internal Service Funds Fiscal Year 2015-16

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.

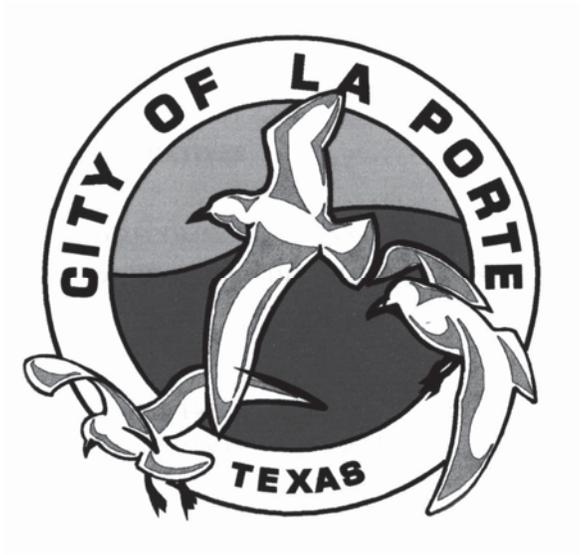
The **Insurance Fund** is used to account for the revenue and cost of providing health insurance coverage to City employees and retirees. Additionally, the fund is used to account for liability insurance and worker's compensation.

Summary by Division:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Motor Pool	\$ 1,097,391	\$ 1,148,108	\$ 1,111,357	\$ 1,170,667	1.96%
Insurance	6,603,395	6,247,649	6,372,869	6,997,143	12.00%
Technology	186,640	269,600	268,935	604,000	
Total	\$ 7,887,426	\$ 7,665,357	\$ 7,753,161	\$ 8,771,810	14.43%

Summary by Expenditure Category:

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16	Percent Change
Personal Services	\$ 818,468	\$ 863,344	\$ 861,738	\$ 902,825	4.57%
Supplies	295,970	277,837	274,529	274,723	-1.12%
Services & Charges	6,672,653	6,340,027	6,440,894	6,973,515	9.99%
Capital Outlay	100,335	184,149	176,000	620,747	237.09%
Total	\$ 7,887,426	\$ 7,665,357	\$ 7,753,161	\$ 8,771,810	14.43%



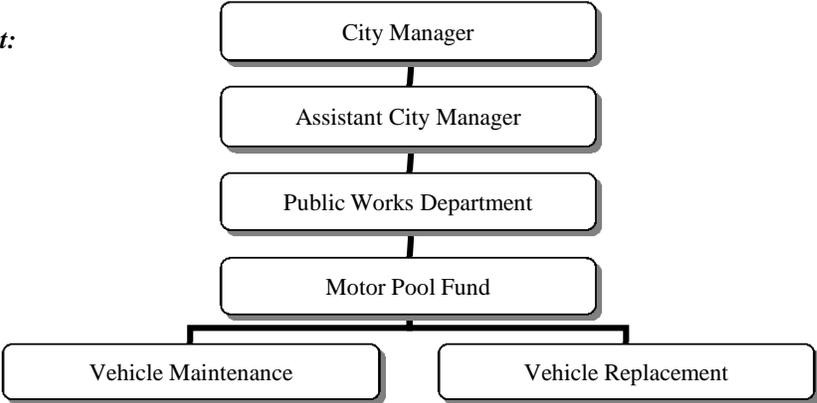
Motor Pool Fund

FY 15-16

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.

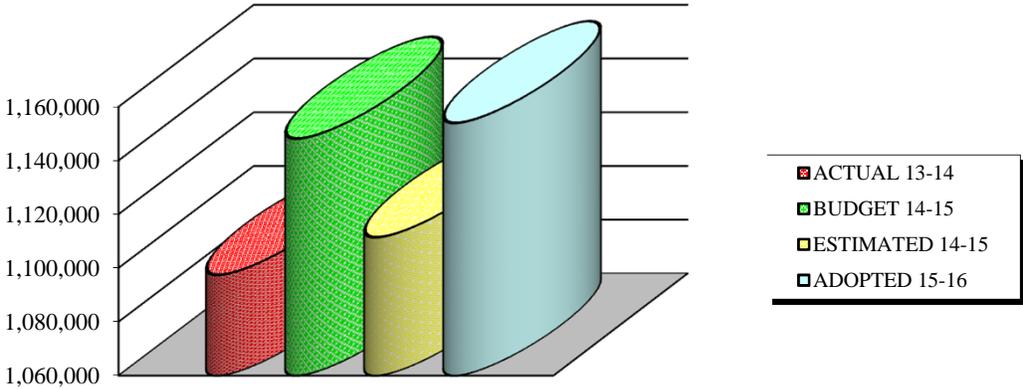
Organizational Chart:



2015-16 Projected Revenues:



Four Year Comparison of Expenses:



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<i>Working Capital 9/30/14</i>	\$ 2,527,948	\$ (133,275)	\$ 2,394,673
Plus Estimated 14-15 Revenues	1,533,578	1,150,433	2,684,011
Less Estimated 14-15 Expenses	1,962,438	1,111,357	3,073,795
<i>Equals Estimated Working Capital 9/30/15</i>	2,099,088	(94,199)	2,004,889
Plus 15-16 Revenues:			
Charges for Services	1,915,858	1,157,431	3,073,289
Interest	5,000	-	5,000
Total Revenues	1,920,858	1,157,431	3,078,289
<i>Equals Total Resources</i>	4,019,946	1,063,232	5,083,178
Less 15-16 Expenses:			
Purchase of Vehicles	1,667,337	-	1,667,337
Maintenance of Vehicles	-	1,170,667	1,170,667
Total Expenses	1,667,337	1,170,667	2,838,004
<i>Equals Estimated Working Capital 9/30/16</i>	\$ 2,352,609	\$ (107,435)	\$ 2,245,174

	Estimated 2014-15	Projected 2015-16
Revenues	\$ 2,684,011	\$ 3,078,289
Expenses & Commitments	3,073,795	2,838,004
Revenues over Expenses	\$ (389,784)	\$ 240,285

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
408.01-29	Lease Fees	\$ 1,383,130	\$ 1,528,578	\$ 1,528,578	\$ 1,915,858
Charges for Services Subtotal		<u>1,383,130</u>	<u>1,528,578</u>	<u>1,528,578</u>	<u>1,915,858</u>
Interest:					
483.01-00	Interest Income	5,011	5,000	5,000	5,000
Interest Subtotal		<u>5,011</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Vehicle Replacement Revenues		\$ 1,388,141	\$ 1,533,578	\$ 1,533,578	\$ 1,920,858

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

Object	Description	Actual 2013-14	Projected 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,159,013	\$ 1,134,470	\$ 1,134,470	\$ 1,157,431
Charges for Services Subtotal		<u>1,159,013</u>	<u>1,134,470</u>	<u>1,134,470</u>	<u>1,157,431</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	11,883	-	15,963	-
Administrative Transfers Subtotal		<u>11,883</u>	<u>-</u>	<u>15,963</u>	<u>-</u>
Total Vehicle Maintenance Revenues		\$ 1,170,896	\$ 1,134,470	\$ 1,150,433	\$ 1,157,431

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

Division	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Fire Prevention - ESD	\$ 3,852	\$ 5,271	\$ 5,271	\$ 9,876
Fire Suppression - ESD	280,045	299,283	299,283	396,428
Emergency Medical Services - ESD	104,220	95,241	95,241	147,430
Police Administration	13,800	18,664	18,664	10,728
Police Patrol	223,128	217,940	217,940	247,044
Criminal Investigation	13,500	26,141	26,141	46,961
Support Services	21,492	16,353	16,353	22,181
Golf Course Maintenance	100,080	97,358	97,358	109,653
Emergency Management	2,700	8,595	8,595	3,120
Information Technologies	5,000	6,183	6,183	8,616
Public Works Administration	2,784	1,357	1,357	2,100
Streets	257,184	260,008	260,008	312,795
Residential Solidwaste	153,792	226,528	226,528	282,827
Parks Maintenance	55,368	70,615	70,615	82,362
Recreation	2,808	2,694	2,694	4,373
Special Services	15,384	14,094	14,094	22,244
Planning & Engineering	2,208	3,797	3,797	5,920
Inspection	3,948	6,670	6,670	9,435
Water Production	7,356	8,802	8,802	7,346
Water Distribution	26,388	33,500	33,500	46,345
Wastewater Collection	51,288	54,604	54,604	66,813
Wastewater Treatment	8,652	19,672	19,672	24,346
Utility Billing	8,520	10,297	10,297	13,158
Airport	1,981	3,606	3,606	5,924
Vehicle Maintenance Fund	17,652	21,305	21,305	27,833
TOTAL	\$ 1,383,130	\$ 1,528,578	\$ 1,528,578	\$ 1,915,858

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

Division	Actual 2013-13	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Fire Prevention	\$ 4,062	\$ 2,382	\$ 2,382	\$ 2,666
Fire Suppression	52,838	53,717	53,717	54,524
Emergency Medical Services	62,529	53,434	53,434	46,891
Police Administration	7,109	7,402	7,402	8,839
Police Patrol	106,662	113,305	113,305	123,050
Criminal Investigation	36,589	38,884	38,884	37,434
Support Services	13,289	14,947	14,947	15,743
Golf Course Maintenance	6,500	7,034	7,034	7,156
Emergency Management	4,323	3,602	3,602	3,311
Information Technologies	5,455	4,198	4,198	2,638
Public Works Administration	2,379	2,467	2,467	2,329
Streets	257,457	250,179	250,179	250,086
Residential Solidwaste	321,060	309,200	309,200	308,229
Parks Maintenance	84,929	81,483	81,483	77,085
Recreation	6,471	5,587	5,587	3,424
Special Services	21,443	21,328	21,328	20,036
Planning & Engineering	6,935	7,658	7,658	7,268
Inspection	6,593	8,253	8,253	7,913
Water Production	15,204	15,429	15,429	15,069
Water Distribution	58,438	51,392	51,392	46,386
Wastewater Collection	44,742	47,137	47,137	47,087
Wastewater Treatment	17,903	20,562	20,562	21,692
Utility Billing	11,548	10,040	10,040	10,439
Airport	4,555	4,850	4,850	3,452
TOTAL	\$ 1,159,013	\$ 1,134,470	\$ 1,134,470	\$ 1,122,747

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2015-16**

Account Number	Amount	Unit	Description
009-5051-522-8050	\$ 47,394	51-20	2003 Ford F-350 Crew 4X4
009-5253-521-8050	20,545	53-05	1998 Radar Trailer
009-5253-521-8050	37,987	53-10	2009 Ford Police Interceptor
009-5253-521-8050	37,987	53-13	2010 Ford Police Interceptor
009-5253-521-8050	37,987	53-19	2010 Ford Police Interceptor
009-5253-521-8050	37,987	53-20	2010 Ford Police Interceptor
009-5253-521-8050	37,987	53-26	2010 Dodge Charger Interceptor
009-5253-521-8050	37,987	53-32	2008 Ford Police Interceptor
009-5253-521-8050	37,987	53-60	2007 Chevy Impala Interceptor
009-5253-521-8050	37,987	53-67	2008 Chevy Impala Interceptor
009-5253-521-8050	37,987	53-79	2011 Ford Police Interceptor
009-6049-551-8050	13,095	49-09	2010 Zero Turn Mower
009-6049-551-8050	26,243	49-10	2010 Tri-Plex Mower
009-6049-551-8050	30,124	49-30	2011 Greens Mower
009-6049-551-8050	23,532	49-33	2003 Ford F150 Pickup
009-5059-522-8050	94,789	59-34	2011 Ford F450 Ambulance
009-7071-531-8050	50,733	71-09	2003 Underground Pipehunter
009-7071-531-8050	31,760	71-23	2003 John Deere 5420 Tractor
009-7071-531-8050	44,051	71-29	2004 Crafcro Crack Sealer
009-7071-531-8050	147,466	71-36	2001 New Holland Tractor
009-7071-531-8050	42,203	71-46	2004 Chevy 3500 Flatbed Truck
009-7071-531-8050	31,760	71-76	2005 John Deere Tractor
009-7072-532-8050	152,168	72-42	2006 GMC Topkick W/Picker
009-7072-532-8050	158,579	72-43	2006 Sterling LT9500 Rearloader
009-7072-532-8050	158,579	72-44	2006 Sterling LT9500 Rearloader
009-7074-532-8050	18,437	74-17	2005 Ford F150 Pickup
009-7074-532-8050	18,437	74-20	2004 Chevy 1500 Pickup
009-7077-533-8050	36,816	77-55	2003 Ford New Holland
009-7077-533-8050	13,685	77-61	2007 Bushhog Mower
009-8080-552-8050	38,997	80-40	2002 John Deere Tractor
009-8081-552-8050	18,437	81-10	2004 Chevy 1500 Pickup
009-7084-533-8050	18,437	84-22	2003 Chevy 1500 Pickup
009-7085-533-8050	18,437	85-03	2004 Chevy 1500 Pickup
009-7085-533-8050	35,375	85-37	2005 Ford F350 W/Utility Body
009-7086-533-8050	35,375	86-37	2005 Ford F350 W/Utility Body
	\$ 1,667,337		

Motor Pool Fund
Fiscal Year 2015-16

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 678,533	\$ 708,231	\$ 706,626	\$ 732,825	3.47%
<i>Supplies</i>	295,970	277,837	274,529	274,723	-1.12%
<i>Services & Charges</i>	122,888	162,040	130,202	146,372	-9.67%
Division Total	<u>\$ 1,097,391</u>	<u>\$ 1,148,108</u>	<u>\$ 1,111,357</u>	<u>\$ 1,153,920</u>	0.51%

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 2013-14	Approved 2014-15	Requested 2015-16
Equip. Services/Solid Waste Superintendent	0.5	0.5	0.5
Equip. Services Supervisor	1.0	1.0	1.0
Parts Manager	1.0	1.0	1.0
Senior Mechanic	4.0	4.0	4.0
Mechanic	2.0	2.0	2.0
Mechanic Assistant	2.0	2.0	2.0
Warehouse Specialist	1.0	1.0	1.0
Total	<u>11.5</u>	<u>11.5</u>	<u>11.5</u>

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

024-7074-534

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 446,253	\$ 422,102	\$ 450,992	\$ 448,632	\$ 471,714
1012 Sick Buy Back	4,501	4,501	4,677	4,765	4,908
1020 Overtime	4,000	3,185	4,100	4,100	4,100
1030 Certification	4,782	4,743	4,800	6,600	7,500
1035 Longevity	3,912	3,912	4,444	4,444	4,972
1041 Tool Allowance	3,420	3,720	4,200	3,600	4,200
1050 WC Loss Time	-	1,182	-	-	-
1055 Termination Pay (S/V)	-	6,054	-	-	-
1060 FICA	35,819	32,945	34,997	34,967	36,215
1065 Retirement	81,978	76,102	79,921	79,450	79,116
1080 Insurance - Medical	119,853	119,853	119,853	119,853	119,853
1081 Insurance - Life	242	234	247	215	247
Personal Services Subtotal	704,760	678,533	708,231	706,626	732,825
Supplies:					
2001 Office Supplies	500	218	700	700	700
2003 Protective Clothing	100	29	100	100	100
2004 Gas and Oil	14,000	16,396	14,867	11,197	12,742
2005 Minor Tools	1,200	1,343	1,300	1,300	1,300
2007 Chemical	2,700	3,384	3,000	3,325	3,325
2009 Medical	100	71	100	100	100
2015 Other Supplies	4,000	4,471	4,200	4,200	4,200
2030 Small Parts	1,300	959	1,500	1,500	1,300
2040 Vehicle Maintenance	245,000	259,899	245,000	245,000	245,000
2050 Safety	156	156	-	-	-
2090 Machinery/Tools/Equipment	9,100	9,044	6,570	6,607	5,456
2093 Computer Equipment	500	-	500	500	500
Supplies Subtotal	278,656	295,970	277,837	274,529	274,723
Services & Charges:					
3001 Memberships & Subscriptions	2,159	2,138	2,130	2,148	2,148
3020 Training/Seminars	828	643	2,928	2,000	500
4002 Machinery/Tools/Equipment	5,000	4,287	5,000	5,000	5,000
4020 Motor Pool Lease Fees	17,652	17,652	21,305	21,305	27,833
4021 VM: Outside Contracts	74,000	50,950	87,000	58,000	58,000
4055 Computer Software	13,852	18,229	14,582	14,582	16,912
4060 Technology Lease Fees	1,225	1,225	3,859	3,859	5,103
5007 Other Professional Service	-	-	1,472	1,472	1,300
6001 Uniforms	3,000	3,638	3,600	3,600	3,600
7002 Natural Gas	3,907	2,271	5,000	5,000	5,000
9014 Adm Transfer to Fund 014	13,236	13,236	13,236	13,236	13,236
9050 Contingency	10,000	4,070	128	-	-
9055 VM Contingency	1,500	-	1,800	-	-
9095 Auto Inventory in Process	-	4,549	-	-	-
9997 Special Programs	-	-	-	-	7,740
Services & Charges Subtotal	146,359	122,888	162,040	130,202	146,372
Capital Outlay:					
8021 Mach/Tools & Equipment	-	-	-	-	16,747
Capital Outlay Subtotal	-	-	-	-	16,747
Division Total	\$ 1,129,775	\$ 1,097,391	\$ 1,148,108	\$ 1,111,357	\$ 1,170,667

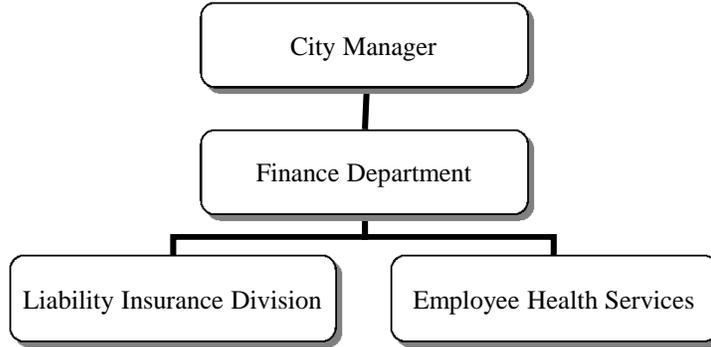
Insurance Fund

FY 15-16

Mission Statement:

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

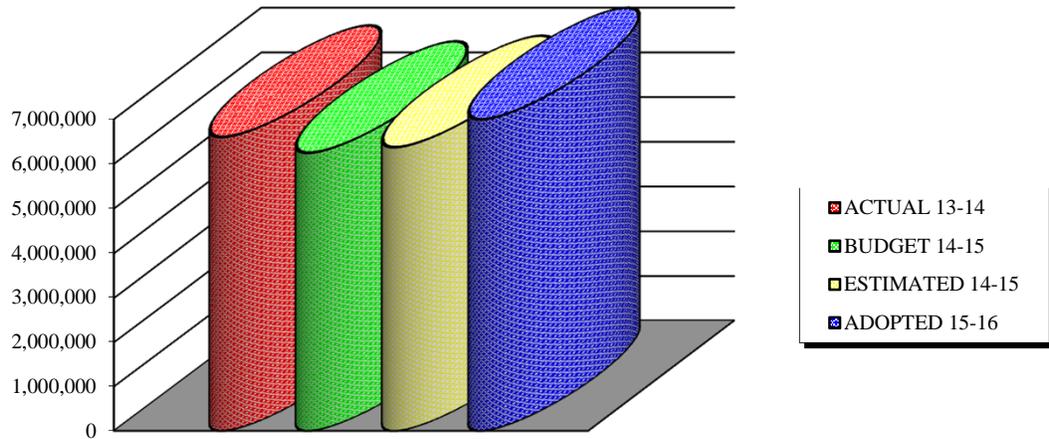
Organizational Chart:



2015-16 Projected Revenues:



Four Year Comparison of Expenses:



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

	Liability Insurance	Employee Health Services	Fund Total
Working Capital 9/30/14	\$ 291,754	\$ 470,602	\$ 762,356
Plus Estimated 14-15 Revenues	480,896	6,796,895	7,277,791
Less Estimated 14-15 Expenses	494,287	5,878,582	6,372,869
Equals Estimated Working Capital 9/30/15	278,363	1,388,915	1,667,278
Plus 15-16 Revenues:			
Charges to Departments	-	4,591,951	4,591,951
Employee Contributions	-	420,000	420,000
Retiree Contributions	-	105,000	105,000
Administrative Transfers	479,646	216,706	696,352
Interest	1,000	1,000	2,000
Total Revenues	480,646	5,334,657	5,815,303
Equals Total Resources	759,009	6,723,572	7,482,581
Less 15-16 Expenses:			
Employee Health Services	-	6,446,487	6,446,487
Liability Insurance Division	550,656	-	550,656
Total Expenses	550,656	6,446,487	6,997,143
Equals Estimated Working Capital 9/30/16	\$ 208,353	\$ 277,085	\$ 485,438

Liability Insurance Division

	Estimated 2014-15	Projected 2015-16
Revenues	\$ 480,896	\$ 480,646
Expenses	494,287	550,656
Revenues over Expenses	\$ (13,391)	\$ (70,010)

Employee Health Services Division

	Estimated 2014-15	Projected 2015-16
Revenues	\$ 6,796,895	\$ 5,334,657
Expenses	5,878,582	6,446,487
Revenues over Expenses	\$ 918,313	\$ (1,111,830)

Liability Insurance Division

Targeted working capital - 60 to 90 days
 Estimated working capital - 138 days
 Goal: \$135,778
 1 Day = \$1,509

Employee Health Services Division

Targeted working capital - 60 to 90 days
 Estimated working capital - 16 days
 Goal: \$1,589,545
 1 Day = \$17,662

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Employee Health Services					
408.04-01	Charges to Departments	\$ 4,752,435	\$ 4,762,145	\$ 4,762,145	\$ 4,591,951
408.04-02	Employee Contributions	455,459	434,000	423,000	420,000
408.04-03	Cobra Contributions	8,521	-	5,000	-
408.04-04	Retiree Contributions	113,739	104,000	105,500	105,000
	Employee Health Services Subtotal	<u>5,330,154</u>	<u>5,300,145</u>	<u>5,295,645</u>	<u>5,116,951</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	416,876	416,876	1,916,876	633,582
480.01-02	Transfer from Utility Fund	47,711	47,711	47,711	47,711
480.01-10	Transfer from Airport Fund	518	518	518	518
480.01-16	Transfer from LPAWA Fund	1,305	1,305	1,305	1,305
480.01-24	Transfer from Vehicle Maintenance Fund	13,236	13,236	13,236	13,236
	Administrative Transfers Subtotal	<u>479,646</u>	<u>479,646</u>	<u>1,979,646</u>	<u>696,352</u>
Interest:					
483.01-00	Interest Income	<u>2,895</u>	<u>2,000</u>	<u>2,500</u>	<u>2,000</u>
	Interest Subtotal	2,895	2,000	2,500	2,000
	Total Insurance Fund	\$ 5,812,695	\$ 5,781,791	\$ 7,277,791	\$ 5,815,303

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

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
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	62,532	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	104,220	104,220	104,220	104,220
Emergency Management	20,844	20,844	20,844	20,844
Administration	31,266	31,266	31,266	28,661
Human Resources	31,266	31,266	31,266	31,266
Municipal Court	94,510	93,798	93,798	93,798
Purchasing	31,266	31,266	31,266	31,266
Information Technologies Division	62,532	72,954	72,954	72,954
City Secretary	41,688	41,688	41,688	41,688
Legal	20,844	20,844	20,844	13,245
Accounting	88,587	88,587	88,587	88,587
Tax	36,477	36,477	36,477	36,477
General Fund Non-Departmental	635,742	635,742	635,742	491,990
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	83,376	83,376	83,376	93,798
Utility Fund Non-Departmental	114,642	114,642	114,642	85,376
Vehicle Maintenance	119,853	119,853	119,853	119,853
Emergency Services District	10,422	10,422	10,422	10,422
Hotel/Motel Fund	13,028	13,028	13,028	13,028
La Porte Development Corporation	7,817	7,817	7,817	10,423
TOTAL	\$ 4,752,435	\$ 4,762,145	\$ 4,762,145	\$ 4,591,951

Insurance Fund
Fiscal Year 2015-16

Liability Insurance Division

Expenditure Summary

	<i>Actual</i> <i>2013-14</i>	<i>Budget</i> <i>2014-15</i>	<i>Estimated</i> <i>2014-15</i>	<i>Requested</i> <i>2015-16</i>	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 139,935	\$ 155,113	\$ 155,112	\$ 170,000	9.60%
<i>Services & Charges</i>	<u>312,657</u>	<u>333,036</u>	<u>339,175</u>	<u>380,656</u>	14.30%
Division Total	<u>\$ 452,592</u>	<u>\$ 488,149</u>	<u>\$ 494,287</u>	<u>\$ 550,656</u>	12.80%

Scope of Services Summary

The Liability Insurance Division of the Employee Health Services Fund is used to account for the cost of providing liability insurance and worker's compensation to the employees of the City. It is administered by a third party and is funded with charges to the operating divisions based on their staffing levels.

City of La Porte, Texas
 Liability Insurance
 Detail of Expenditures

014-6142-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1070 Workers Compensation	140,785	139,935	155,113	155,112	170,000
Personal Services Subtotal	140,785	139,935	155,113	155,112	170,000
Services & Charges:					
6007 Insurance	300,673	307,246	328,036	336,417	375,656
6022 Citizen Claims	2,883	5,411	5,000	2,758	5,000
Services & Charges Subtotal	303,556	312,657	333,036	339,175	380,656
Division Total	\$ 444,341	\$ 452,592	\$ 488,149	\$ 494,287	\$ 550,656

Insurance Fund
Fiscal Year 2015-16

Employee Health Services Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	6,150,803	5,759,500	5,878,582	6,446,487	11.93%
Division Total	<u>\$ 6,150,803</u>	<u>\$ 5,759,500</u>	<u>\$ 5,878,582</u>	<u>\$ 6,446,487</u>	11.93%

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
Detail of Expenditures**

014-6144-515

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Services & Charges:					
2015 Other Supplies	-	-	1,000	987	1,000
5004 Consulting	30,000	28,249	30,000	29,955	40,000
5006 Fiscal Services	-	-	65,000	60,000	34,688
5011 Claims Administration	224,424	202,188	249,000	210,606	250,800
6011 Claims Paid	4,501,000	5,485,633	4,773,000	4,927,966	5,440,493
6012 Re-insurance Premiums	360,000	380,034	435,000	435,157	409,176
6023 Long-Term Disability	46,857	46,945	48,000	52,136	49,200
6025 Aetna Advantage Plan	-	-	152,000	155,278	174,630
6073 Wellness Program	8,027	7,754	6,500	6,497	46,500
Services & Charges Subtotal	5,170,308	6,150,803	5,759,500	5,878,582	6,446,487
Division Total	\$ 5,170,308	\$ 6,150,803	\$ 5,759,500	\$ 5,878,582	\$ 6,446,487

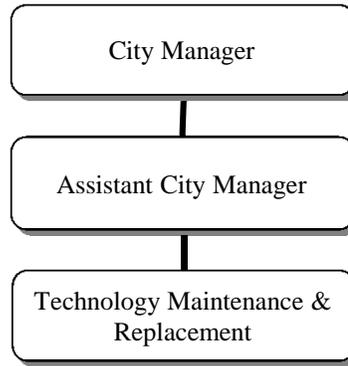
Technology Fund

FY 15-16

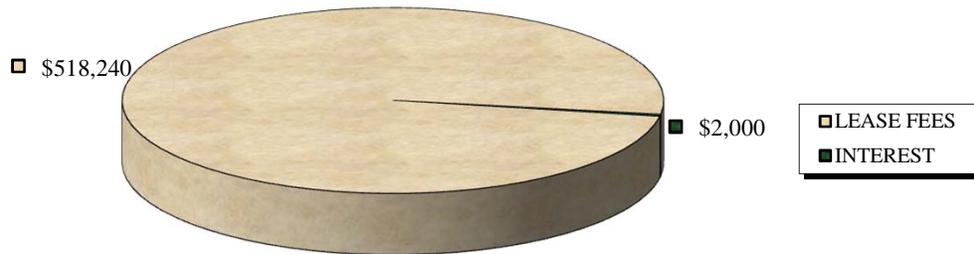
Mission Statement:

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.

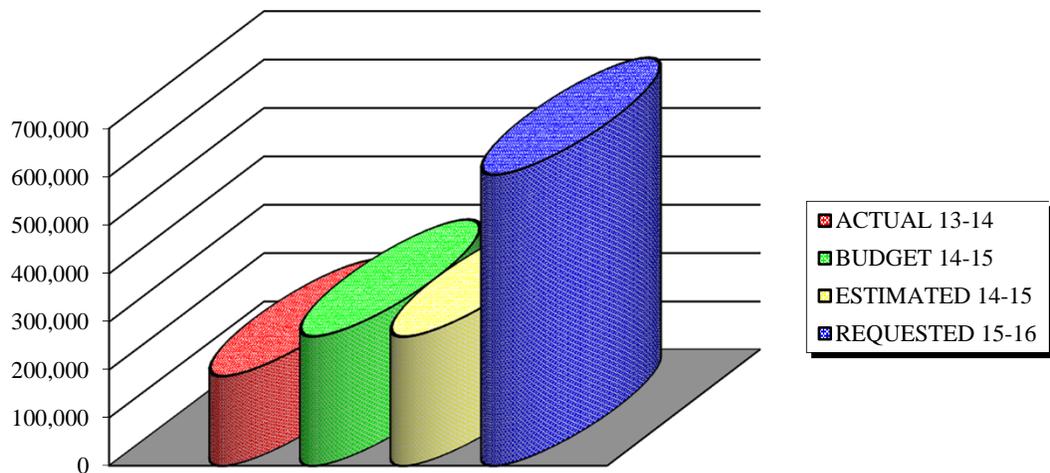
Organizational Chart:



2015-16 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/14</i>		\$ 1,099,635
Plus Estimated 14-15 Revenues		478,788
Less Estimated 14-15 Expenses		268,935
<i>Equals Estimated Working Capital 9/30/15</i>		1,309,488
Plus 15-16 Revenues:		
Lease Fees	518,240	
Interest	2,000	
Total Revenues		520,240
<i>Equals Total Resources</i>		1,829,728
Less 14-15 Expenses:		
Replacement of Hardware / Software	604,000	
Total Expenses		604,000
<i>Equals Estimated Working Capital 9/30/16</i>		\$ 1,225,728

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 478,788	\$ 520,240	
Expenses	268,935	604,000	
Revenues over Expenses	\$ 209,853	\$ (83,760)	

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
408.01-29	Lease Fees	\$ 321,115	\$ 476,688	\$ 476,688	\$ 518,240
	Charges for Services Subtotal	<u>321,115</u>	<u>476,688</u>	<u>476,688</u>	<u>518,240</u>
Interest:					
483.01-00	Interest Income	1,710	1,000	2,100	2,000
	Interest Subtotal	<u>1,710</u>	<u>1,000</u>	<u>2,100</u>	<u>2,000</u>
Total Computer Fund Revenues		\$ 322,825	\$ 477,688	\$ 478,788	\$ 520,240

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

	Actual 2012-13	Budget 2014-15	Estimated 2014-15	Projected 2015-16
Fire Prevention	\$ 1,915	\$ 2,323	\$ 2,323	\$ 2,916
Fire Suppression	8,992	11,306	11,306	13,122
Emergency Medical Services	7,768	10,701	10,701	13,122
Police Administration	7,182	14,856	14,856	14,972
Police Patrol	35,364	229,652	229,652	241,364
Criminal Investigation	8,534	43,280	43,280	44,775
Support Services	6,516	59,358	59,358	61,696
Administration	2,325	3,055	3,055	2,187
Golf Course Club House	1,239	1,756	1,756	3,645
Emergency Management	3,868	2,674	2,674	1,458
Human Resources	1,615	2,323	2,323	2,916
Municipal Court	5,681	8,907	8,907	11,664
Purchasing	1,726	2,378	2,378	2,916
Management Info Systems	24,152	15,745	15,745	15,745
City Secretary	6,026	2,378	2,378	2,916
City Council	2,938	4,883	4,883	6,561
Accounting	4,358	6,347	6,347	8,019
Tax	1,768	2,780	2,780	3,645
Public Works Administration	2,436	3,110	3,110	3,645
Streets	1,239	525	525	2,187
Residential Solidwaste	376	567	567	729
Parks Maintenance	1,128	1,701	1,701	2,187
Recreation	1,810	3,182	3,182	4,374
Special Services	2,770	3,275	3,275	3,645
Parks Administration	2,547	3,165	3,165	3,645
Planning & Engineering	3,982	5,780	5,780	7,290
GIS Division	1,016	1,646	1,646	2,187
Inspections	4,733	6,914	6,914	8,748
Water Distribution	1,016	1,646	1,646	2,187
Wastewater Collection	1,016	1,646	1,646	2,187
Wastewater Treatment	1,239	1,756	1,756	2,187
Utility Billing	8,265	10,599	10,599	10,655
La Porte Area Water Authority	1,058	2,048	2,048	2,916
Vehicle Maintenance	2,409	3,859	3,859	5,103
Hotel/Motel	376	567	567	729
TOTAL	\$ 169,383	\$ 476,688	\$ 476,688	\$ 518,240

Technology Fund
Fiscal Year 2015-16

Technology Replacement Division

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
Services & Charges	\$ 86,305	\$ 85,451	\$ 92,935	\$ -	-100.00%
<i>Capital Outlay</i>	100,335	184,149	176,000	604,000	228.00%
Division Total	\$ 186,640	\$ 269,600	\$ 268,935	\$ 604,000	124.04%

Scope of Services Summary

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

City of La Porte, Texas
 Technology Infrastructure
 Detail of Expenditures

023-0000-580

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Services & Charges:					
2093 Computer Equipment	-	86,305	-	7,844	-
4055 Computer Software	-	-	85,451	85,091	-
Services & Charges Subtotal	-	86,305	85,451	92,935	-
Capital Outlay:					
8023 Computer Equipment	-	100,335	184,149	176,000	604,000
Capital Outlay Subtotal	-	100,335	184,149	176,000	604,000
Division Total	\$ -	\$ 186,640	\$ 269,600	\$ 268,935	\$ 604,000

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

<i>Beginning Fund Balance 9/30/14</i>		\$ 1,424,895
Plus Estimated 14-15 Revenues		409,287
Tree Fund Revenue		638,265
Less Estimated 14-15 Expenditures		502,678
<i>Estimated Fund Balance 9/30/15</i>		1,969,769
Plus 15-16 Revenues:		
Municipal Court Reserve Funds	63,000	
Child Safety Funds	45,000	
Public Safety Grants	480,008	
AAA Grant	100,000	
Donations	4,850	
		692,858
Total Revenues		692,858
<i>Equals Total Resources</i>		2,662,627
Less 15-16 Expenditures:		
Confiscated Funds	45,776	
Municipal Court Reserve Funds	125,320	
Child Safety Funds	98,803	
STEP - Speed/Intersection Traffic Control Grant	49,088	
HGAC - DWI Enforcement	6,000	
Bulletproof Vest Partnership	7,130	
High Intensity Drug Traffic Area Grant	23,560	
Victim Coordinator Liaison Grant	42,000	
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	
OCDETF	6,000	
LEOSE	5,330	
Animal Control Funds	27,000	
Shell Pipeline Donation Funds	850	
JAG Grant	44,000	
UASI Grant	204,000	
Houston/Harris County Area Agency on Aging	51,585	
Treescaping	100,000	
		929,342
Total Expenditures		929,342
<i>Ending Fund Balance 9/30/16</i>		\$ 1,733,285

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 1,047,552	\$ 692,858	
Expenditures	502,678	929,342	
Revenues over Expenditures	\$ 544,874	\$ (236,484)	

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Fines & Forfeits:					
407.23-00	Child Safety Fee	\$ 53,643	\$ 50,000	\$ 45,000	\$ 45,000
407.27-00	Security Fee	29,271	30,000	25,000	25,000
407.28-00	Technology Fee	39,012	40,000	30,000	30,000
407.33-00	Confiscated Funds - Federal	27,212	-	-	-
407.34-00	Confiscated Funds - State	38,518	-	-	-
407.37-00	Judicial Fund	8,802	5,000	8,000	8,000
	Fines & Forfeits Subtotal	<u>196,458</u>	<u>125,000</u>	<u>108,000</u>	<u>108,000</u>
Charges for Services:					
408.01-43	Park Development	176,144	-	638,265	-
408.01-44	Animal Control Donations	66,853	4,000	4,000	4,000
	Charges for Services Subtotal	<u>242,997</u>	<u>4,000</u>	<u>642,265</u>	<u>4,000</u>
Intergovernmental:					
409.01-00	Public Safety Grants	277,295	223,188	223,188	480,008
409.02-00	AAA Grant	58,323	56,249	56,249	51,585
409.03-00	Emergency Services Grants	5,132	-	-	-
409.04-00	Community Development Grants	973,491	-	-	-
409.09-00	Public Works Grants	258,119	-	-	-
	Intergovernmental Subtotal	<u>1,572,360</u>	<u>279,437</u>	<u>279,437</u>	<u>531,593</u>
Miscellaneous:					
410.01-07	Donations	-	850	850	850
	Miscellaneous Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>850</u>
Interest:					
483.01-00	Interest Income	1,472	-	-	-
	Interest Subtotal	<u>1,472</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Grant Fund	\$ 2,013,287	\$ 409,287	\$ 1,030,552	\$ 644,443

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

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services				
1020 Overtime	\$ 14,495	\$ 15,000	\$ 15,000	\$ 12,000
1060 FICA	1,145	1,148	1,148	918
1065 Retirement	2,653	2,645	2,645	2,058
Personal Services Subtotal	18,293	18,793	18,793	14,976
Supplies				
2003 Protective Clothing				
2017 Specialized Supplies	4,200	-	-	-
2090 Machinery/Tools/Equipment	79,513	-	-	-
Supplies Subtotal	83,713	-	-	-
Services & Charges:				
3020 Training & Seminars				
4055 Computer Software	25,265	-	-	-
5007 Other Professional Services	600	-	-	-
Services & Charges Subtotal	25,865	-	-	-
Capital Outlay				
8023 Computer Equipment	-	12,000	12,000	-
8050 Motor Vehicles	-	-	-	-
Capital Subtotal	-	12,000	12,000	-
Division Total	\$ 127,871	\$ 30,793	\$ 30,793	\$ 14,976

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

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies				
2003 Protective Clothing	\$ 9,338	\$ 2,000	\$ 2,000	\$ 2,000
2015 Other Supplies	1,022	500	500	2,000
2090 Machinery/Tools/Equipment	1,105	7,000	7,000	-
2093 Computer Equipment	-	-	-	-
Supplies Subtotal	<u>11,465</u>	<u>9,500</u>	<u>9,500</u>	<u>4,000</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,500	-	-	-
3020 Training & Seminars	16,522	16,000	16,000	16,000
4019 Rental of Equipment	-	7,200	7,200	7,200
4055 Computer Software	5,627	3,600	3,600	3,600
Services & Charges Subtotal	<u>23,649</u>	<u>26,800</u>	<u>26,800</u>	<u>26,800</u>
Capital Outlay				
8050 Motor Vehicles	-	28,500	28,500	-
Capital Subtotal	<u>-</u>	<u>28,500</u>	<u>28,500</u>	<u>-</u>
Division Total	\$ 35,114	\$ 64,800	\$ 64,800	\$ 30,800

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

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services				
1020 Overtime	\$ 49,597	\$ 49,088	\$ 49,088	\$ 49,088
1060 FICA	31	-	-	-
1065 TMRS	73	-	-	-
Personal Services Subtotal	49,701	49,088	49,088	49,088
Division Total	\$ 49,701	\$ 49,088	\$ 49,088	\$ 49,088

City of La Porte, Texas
Grant Fund - HGAC - DWI Enforcement
Detail of Expenditures

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:				
1020 Overtime	\$ 4,324	\$ 6,000	\$ 6,000	\$ 6,000
Personal Services Subtotal	<u>4,324</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Division Total	\$ 4,324	\$ 6,000	\$ 6,000	\$ 6,000

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

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:				
1020 Overtime	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Personal Services Subtotal	-	3,000	3,000	3,000
 Division Total	 \$ -	 \$ 3,000	 \$ 3,000	 \$ 3,000

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

032-5252-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Services & Charges				
3020 Training/Seminars	\$ 9,894	\$ 5,700	\$ 5,700	\$ 5,330
Services & Charges Subtotal	<u>9,894</u>	<u>5,700</u>	<u>5,700</u>	<u>5,330</u>
Division Total	\$ 9,894	\$ 5,700	\$ 5,700	\$ 5,330

City of La Porte, Texas
Grant Fund - Bulletproof Vest Partnership
Detail of Expenditures

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies				
2003 Protective Clothing	\$ 4,080	\$ 6,940	\$ 6,940	\$ 7,130
Supplies Subtotal	<u>4,080</u>	<u>6,940</u>	<u>6,940</u>	<u>7,130</u>
Division Total	\$ 4,080	\$ 6,940	\$ 6,940	\$ 7,130

City of La Porte, Texas
Grant Fund - Donations - Shell Pipeline
Detail of Expenditures

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies:				
2015 Other Supplies	\$ -	\$ 850	\$ 850	\$ 850
Supplies Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>850</u>
 Division Total	 \$ -	 \$ 850	 \$ 850	 \$ 850

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

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies:				
2017 Specialized Supplies	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Supplies Subtotal	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
 Division Total	 \$ -	 \$ 5,000	 \$ 5,000	 \$ 5,000

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

032-5256-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
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	6,851	7,560	7,560	7,560
Services & Charges Subtotal	6,851	7,560	7,560	7,560
Division Total	\$ 6,851	\$ 23,560	\$ 23,560	\$ 23,560

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

032-5256-521

	Actual	Budget	Estimated	Requested
	2013-14	2014-15	2014-15	2015-16
Personal Services:				
1010 Regular Earnings	\$ 47,073	\$ -	\$ -	\$ -
1020 Overtime	6,342	63,000	63,000	63,000
1060 FICA	3,793	-	-	-
1065 TMRS	8,547	-	-	-
1080 Medical Insurance	6,734	-	-	-
Personal Services Subtotal	<u>72,489</u>	<u>63,000</u>	<u>63,000</u>	<u>63,000</u>
Supplies:				
2004 Gas & Oil	2,990	2,800	2,800	2,800
Supplies Subtotal	<u>2,990</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
Services & Charges				
3020 Training/Seminars	2,593	4,000	4,000	4,000
4019 Rental of Equipment	6,638	8,100	8,100	8,100
Services & Charges Subtotal	<u>9,231</u>	<u>12,100</u>	<u>12,100</u>	<u>12,100</u>
Division Total	\$ 84,710	\$ 77,900	\$ 77,900	\$ 77,900

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

032-5256-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:				
1020 Overtime	\$ 13,756	\$ -	\$ -	\$ 6,000
1060 FICA	8	-	-	-
1065 TMRS	18	-	-	-
Personal Services Subtotal	13,782	-	-	6,000
Division Total	\$ 13,782	\$ -	\$ -	\$ 6,000

City of La Porte, Texas
Grant Fund - Victim Coordinator Liaison Grant
Detail of Expenditures

032-5256-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:				
1010 Regular Earnings	\$ 42,257	\$ 39,000	\$ 39,000	\$ 42,000
Personal Services Subtotal	<u>42,257</u>	<u>39,000</u>	<u>39,000</u>	<u>42,000</u>
Division Total	\$ 42,257	\$ 39,000	\$ 39,000	\$ 42,000

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

032-5256-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Services & Charges:				
5007 Other Professional Services	\$ 8,544	\$ 7,000	\$ 7,000	\$ 7,000
Services & Charges Subtotal	8,544	7,000	7,000	7,000
Division Total	\$ 8,544	\$ 7,000	\$ 7,000	\$ 7,000

City of La Porte, Texas
Grant Fund - Animal Control Funds
Detail of Expenditures

032-5258-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies:				
2007 Chemicals	\$ 2,985	\$ 2,000	\$ 2,000	\$ 2,000
2015 Other Supplies	422	500	500	10,000
Supplies Subtotal	3,407	2,500	2,500	12,000
Services & Charges:				
5007 Other Professional Services	-	-	-	15,000
Services & Charges Subtotal	-	-	-	15,000
Division Total	\$ 3,407	\$ 2,500	\$ 2,500	\$ 27,000

City of La Porte, Texas
Grant Fund - JAG Grant (State)
Detail of Expenditures

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Capital Outlay				
8021 Machinery, Tools & Equipment	\$ -	\$ -	\$ -	\$ 44,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,000</u>
Division Total	\$ -	\$ -	\$ -	\$ 44,000

**City of La Porte, Texas
 Grant Fund - UASI Grant
 Detail of Expenditures**

032-5253-521

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Capital Outlay				
8021 Machinery, Tools & Equipment	\$ -	\$ -	\$ -	\$ 105,068
8050 Motor Vehicles	-	-	-	98,932
Capital Outlay Subtotal	-	-	-	204,000
Division Total	\$ -	\$ -	\$ -	\$ 204,000

City of La Porte, Texas
Grant Fund - Child Safety Funds (Police Department)
Detail of Expenditures

032-5256/58-521

	Actual	Budget	Estimated	Requested
	2013-14	2014-15	2014-15	2015-16
Personal Services				
1020 Overtime	\$ 5,381	\$ 14,000	\$ 14,000	\$ 14,000
1060 FICA	413	1,072	1,072	1,072
1065 TMRS	956	2,469	2,469	2,469
Personal Services Subtotal	<u>6,750</u>	<u>17,541</u>	<u>17,541</u>	<u>17,541</u>
Supplies				
2015 Other Supplies	2,827	3,500	3,500	1,500
2017 Specialized Supplies	6,613	12,500	12,500	12,500
Supplies Subtotal	<u>9,440</u>	<u>16,000</u>	<u>16,000</u>	<u>14,000</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	-	-	3,900
3020 Training & Seminars	9,944	5,500	5,500	15,500
4050 Computer Hardware	-	1,500	1,500	1,500
4055 Computer Software	-	-	-	400
Services & Charges Subtotal	<u>9,944</u>	<u>7,000</u>	<u>7,000</u>	<u>21,300</u>
Capital Outlay				
8023 Computer Equipment	-	-	-	24,012
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,012</u>
Division Total	\$ 26,134	\$ 40,541	\$ 40,541	\$ 76,853

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

032-6064-512

	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:				
1020 Overtime	\$ 4,941	\$ 9,450	\$ 9,450	\$ 9,450
1060 FICA	324	-	-	-
1065 TMRS	755	-	-	-
Personal Services Subtotal	<u>6,020</u>	<u>9,450</u>	<u>9,450</u>	<u>9,450</u>
Supplies				
2008 Educational	<u>2,146</u>	<u>4,087</u>	<u>4,087</u>	<u>2,500</u>
Supplies Subtotal	2,146	4,087	4,087	2,500
Services & Charges:				
4055 Computer Software	-	-	-	-
5007 Other Professional Services	<u>3,300</u>	<u>7,400</u>	<u>7,400</u>	<u>10,000</u>
Services & Charges Subtotal	3,300	7,400	7,400	10,000
Capital Outlay				
8050 Motor Vehicles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay Subtotal	-	-	-	-
Division Total	\$ 11,466	\$ 20,937	\$ 20,937	\$ 21,950

City of La Porte, Texas
Grant Fund - Municipal Court Reserve Funds
Detail of Expenditures

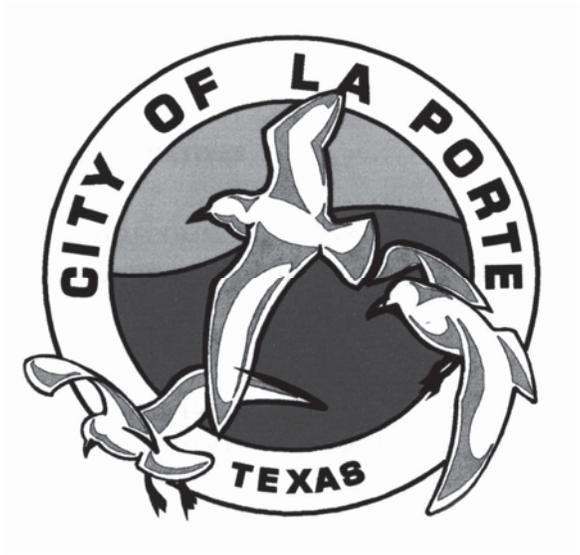
032-6064-512

	Actual	Budget	Estimated	Requested
	2013-14	2014-15	2014-15	2015-16
Services & Charges:				
4080 Building Security	\$ 14,917	\$ 25,100	\$ 25,100	\$ 69,600
4081 Technology	22,206	29,720	29,720	47,720
4082 Judicial Efficiency	4,113	8,000	8,000	8,000
Services & Charges Subtotal	41,236	62,820	62,820	125,320
Division Total	\$ 41,236	\$ 62,820	\$ 62,820	\$ 125,320

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

032-8082/89-551

	Actual	Budget	Estimated	Requested
	2013-14	2014-15	2014-15	2015-16
Personal Services:				
1010 Regular Earnings	\$ 17,849	\$ 21,250	\$ 21,250	\$ 20,400
1060 FICA	1,349	900	900	1,199
1065 Retirement	2,966	2,900	2,900	2,800
1067 PARS Retirement	97	200	200	87
Personal Services Subtotal	<u>22,261</u>	<u>25,250</u>	<u>25,250</u>	<u>24,486</u>
Supplies				
2002 Postage	90	-	-	-
Supplies Subtotal	<u>90</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
5007 Other Professional Services	34,301	30,000	30,000	26,000
6001 Uniform/Towel Cleaning	801	999	999	1,099
Services & Charges Subtotal	<u>35,102</u>	<u>30,999</u>	<u>30,999</u>	<u>27,099</u>
Division Total	\$ 57,453	\$ 56,249	\$ 56,249	\$ 51,585



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

<i>Beginning Fund Balance 9/30/14</i>	\$	1,785,179
Plus Estimated 14-15 Revenues		1,190,300
Less Estimated 14-15 Expenditures		<u>2,106,606</u>
<i>Estimated Fund Balance 9/30/15</i>		868,873
Plus 15-16 Revenues:		
Sales Tax		1,217,188
Interest Income		<u>2,000</u>
Total Revenues		<u>1,219,188</u>
<i>Equals Total Resources</i>		2,088,061
Less 15-16 Expenditures:		
Street Maintenance Projects		<u>1,895,000</u>
Total Expenditures		<u>1,895,000</u>
<i>Ending Fund Balance 9/30/16</i>	\$	193,061

	Estimated 2014-15	Projected 2015-16
Revenues	\$ 1,190,300	\$ 1,219,188
Expenditures	<u>2,106,606</u>	<u>1,895,000</u>
Revenues over Expenditures	\$ (916,306)	\$ (675,812)

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ 1,171,617	\$ 1,104,315	\$ 1,187,500	\$ 1,217,188
	Charges for Services Subtotal	<u>1,171,617</u>	<u>1,104,315</u>	<u>1,187,500</u>	<u>1,217,188</u>
Interest:					
483.01-00	Interest Income	1,758	1,400	2,800	2,000
	Interest Subtotal	<u>1,758</u>	<u>1,400</u>	<u>2,800</u>	<u>2,000</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,173,375	\$ 1,105,715	\$ 1,190,300	\$ 1,219,188

City of La Porte, Texas
 Street Maintenance Sales Tax
 Detail of Expenditures

033-7071-531

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Capital Outlay:					
8029 Paving / Street Repair	1,356,468	852,040	1,422,000	1,985,356	1,037,000
Capital Outlay Subtotal	1,356,468	852,040	1,422,000	1,985,356	1,037,000
Division Total	\$ 1,356,468	\$ 852,040	\$ 1,422,000	\$ 1,985,356	\$ 1,037,000



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

<i>Beginning Fund Balance 9/30/14</i>		\$ 716,980
Plus Estimated 14-15 Revenues		1,188,350
Less Estimated 14-15 Expenditures		1,313,530
<i>Estimated Fund Balance 9/30/15</i>		591,800
Plus 15-16 Revenues:		
Sales Tax	1,217,188	
Interest Income	800	
Total Revenues		1,217,988
<i>Equals Total Resources</i>		1,809,788
Less 15-16 Expenditures:		
Fire Prevention	17,076	
Fire Suppression	1,071,517	
Emergency Medical Services	283,460	
Total Expenditures		1,372,053
<i>Ending Fund Balance 9/30/16</i>		\$ 437,735

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 1,188,350	\$ 1,217,988	
Expenditures	1,313,530	1,372,053	
Revenues over Expenditures	\$ (125,180)	\$ (154,065)	

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	\$ 1,116,445	\$ 1,104,315	\$ 1,187,500	\$ 1,217,188
	Charges for Services Subtotal	<u>1,116,445</u>	<u>1,104,315</u>	<u>1,187,500</u>	<u>1,217,188</u>
Administrative Transfers:					
480.01-38	Transfer from 4B Fund	1,598	-	-	-
	Administrative Transfers Subtotal	<u>1,598</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	348	500	850	800
	Interest Subtotal	<u>348</u>	<u>500</u>	<u>850</u>	<u>800</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,118,391	\$ 1,104,815	\$ 1,188,350	\$ 1,217,988

Emergency Services District Fund
Fiscal Year 2015-16

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	<i>Actual 2013-14</i>	<i>Budget 2014-15</i>	<i>Estimated 2014-15</i>	<i>Requested 2015-16</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 95,570	\$ 96,604	\$ 98,406	\$ 100,601	4.14%
<i>Supplies</i>	193,872	209,860	259,122	110,550	-47.32%
<i>Services & Charges</i>	481,150	529,714	528,125	682,402	28.82%
<i>Capital Outlay</i>	132,288	554,739	427,877	478,500	-13.74%
Division Total	\$ 902,880	\$ 1,390,917	\$ 1,313,530	\$ 1,372,053	-1.36%

Personnel Position Roster

	Approved 2013-14	Approved 2014-15	Requested 2015-16
Training Safety Officer	1.00	1.00	1.00
Total	1.00	1.00	1.00

City of La Porte, Texas
 Fire Prevention - ESD
 Detail of Expenditures

34-5050-522

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Supplies:					
2003 Protective Clothing	1,250	1,143	1,500	1,500	2,000
2090 Machinery/Tools/Equipment	-	-	4,200	4,200	-
Supplies Subtotal	1,250	1,143	5,700	5,700	2,000
Services & Charges:					
3020 Training/Seminars	1,936	(30)	4,500	4,500	5,200
4020 Motor Pool: Lease Fees	3,852	3,852	5,271	5,271	9,876
5001 Accounting	-	-	5,000	5,000	-
Services & Charges Subtotal	5,788	3,822	14,771	14,771	15,076
Division Total	\$ 7,038	\$ 4,965	\$ 20,471	\$ 20,471	\$ 17,076

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

034-5051-522

	Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:					
1010 Regular Earnings	\$ 65,174	\$ 67,008	\$ 68,607	\$ 69,718	\$ 72,068
1030 Certification	1,034	1,034	-	-	-
1035 Longevity	532	532	580	580	628
1044 Cleaning Allowance	110	241	241	239	241
1060 FICA	4,817	4,928	5,325	5,377	5,434
1065 Retirement	11,139	11,369	11,393	12,037	11,772
1080 Insurance - Medical	10,422	10,422	10,422	10,422	10,422
1081 Insurance - Life	36	36	36	33	36
Personal Services Subtotal	93,264	95,570	96,604	98,406	100,601
Supplies:					
2003 Protective Clothing	47,000	43,333	47,350	47,000	47,350
2007 Chemical	3,700	2,844	3,700	3,500	5,000
2009 Medical	7,000	2,507	7,400	8,276	7,400
2015 Other Supplies	-	27	-	-	-
2019 Training Field Supplies	8,200	9,231	89,910	102,358	16,500
2090 Machinery/Tools/Equipment	24,000	44,865	29,300	29,000	12,300
2091 Office Furniture / Equipment	1,950	2,182	2,500	2,200	-
2093 Computer Equipment	-	31,018	-	-	-
Supplies Subtotal	91,850	136,007	180,160	192,334	88,550
Services & Charges:					
3020 Training/Seminars	25,200	19,294	27,500	27,000	27,500
4002 Machinery/Tools/Equipment	40,800	32,488	45,630	45,000	48,800
4011 Building	-	16,485	-	-	-
4020 Motor Pool Lease Fees	280,045	280,045	299,283	299,283	396,428
4055 Computer Software	-	-	-	-	7,500
5001 Accounting	-	-	-	-	5,000
5006 Fiscal Services	-	362	-	-	-
9997 Request for Special Programs	-	-	459	-	1,138
Services & Charges Subtotal	346,045	348,674	372,872	371,283	486,366
Capital Outlay:					
8021 Mach / Tools & Equipment	98,000	23,864	379,760	290,000	396,000
Capital Outlay Subtotal	98,000	23,864	379,760	290,000	396,000
Division Total	\$ 629,159	\$ 604,115	\$ 1,029,396	\$ 952,023	\$ 1,071,517

City of La Porte, Texas
Emergency Medical Services - ESD
Detail of Expenditures

034-5059-522

	Estimated	Actual	Budget	Estimated	Requested
	2013-14	2013-14	2014-15	2014-15	2015-16
Supplies:					
2003 Protective Clothing	18,500	18,362	20,000	20,000	20,000
2050 Safety	-	-	-	37,102	-
2090 Machinery/Tools/Equipment	12,900	38,360	-	-	-
2091 Office Furniture/Equipment	-	-	1,000	986	-
2093 Computer Equipment	-	-	3,000	3,000	-
Supplies Subtotal	31,400	56,722	24,000	61,088	20,000
Services & Charges:					
3020 Training/Seminars	15,380	10,154	15,380	15,380	15,380
4002 Machinery/Tools/Equipment	12,800	14,280	25,150	25,150	18,150
4011 Building	-	-	6,300	6,300	-
4020 Motor Pool: Lease Fees	104,220	104,220	95,241	95,241	147,430
Services & Charges Subtotal	132,400	128,654	142,071	142,071	180,960
Capital Outlay:					
8021 Mach/Tools & Equip	184,445	108,424	156,629	119,527	82,500
8050 Motor Vehicles	-	-	18,350	18,350	-
Capital Outlay Subtotal	184,445	108,424	174,979	137,877	82,500
Division Total	\$ 348,245	\$ 293,800	\$ 341,050	\$ 341,036	\$ 283,460

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

<i>Beginning Fund Balance 9/30/14</i>		\$	1,102,140
Plus Estimated 14-15 Revenues			649,250
Less Estimated 14-15 Operating Expenditures	754,005		
Reserve for Mainstreet	25,632		
Total Expenditures & Commitments			779,637
<i>Estimated Fund Balance 9/30/15</i>			971,753
Plus 15-16 Revenues:			
Occupancy Tax	650,000		
Interest Income	1,500		
Total Revenue			651,500
<i>Equals Total Resources</i>			1,623,253
Less 15-16 Expenditures:			
Hotel / Motel Operations	715,571		
Transfer to General CIP Fund	57,500		
Total Expenditures			773,071
<i>Ending Fund Balance 9/30/16</i>		\$	850,182

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 649,250	\$ 651,500	
Expenditures & Commitments	779,637	773,071	
Revenues over Expenditures	\$ (130,387)	\$ (121,571)	

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 699,673	\$ 575,000	\$ 645,000	\$ 650,000
	Charges for Services Subtotal	<u>699,673</u>	<u>575,000</u>	<u>645,000</u>	<u>650,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	4,825	-	-	-
	Miscellaneous Subtotal	<u>4,825</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	1,981	-	2,550	-
	Administrative Transfers Subtotal	<u>1,981</u>	<u>-</u>	<u>2,550</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	1,538	1,500	1,700	1,500
	Interest Subtotal	<u>1,538</u>	<u>1,500</u>	<u>1,700</u>	<u>1,500</u>
Total Hotel/Motel Tax Fund Revenues		\$ 708,017	\$ 576,500	\$ 649,250	\$ 651,500

Hotel/Motel Fund
Fiscal Year 2015-16

Hotel / Motel Operations

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 161,506	\$ 143,223	\$ 146,079	\$ 159,067	11.06%
<i>Supplies</i>	7,563	16,899	16,579	25,150	48.83%
<i>Services & Charges</i>	469,685	665,917	591,347	588,854	-11.57%
Division Total	\$ 638,754	\$ 826,039	\$ 754,005	\$ 773,071	-6.41%

Scope of Services Summary

The Hotel/Motel fund is to be used for projects and activities that encourage visitors to come to the City of La Porte. These projects and activities include Main Street revitalization efforts, the creation, promotion, and sponsorship of festivals and events, print, Internet, and broadcast advertising, membership dues for the Bay Area Houston Convention & Visitors Bureau, directional and historical signage, and projects that enhance the City's image to out of town guests.

Personnel Position Roster

	Approved 2013-14	Approved 2014-15	Requested 2015-16
Economic Development Coordinator	0.50	0.25	0.25
Marketing Specialist	0.50	0.75	0.80
Secretary IV	0.25	0.25	0.25
Total	1.25	1.25	1.30

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

037-6063-565

		Estimated	Actual	Budget	Estimated	Requested
		2013-14	2013-14	2014-15	2014-15	2015-16
Personal Services:						
1010	Regular Earnings	\$ 73,151	\$ 74,806	\$ 71,044	\$ 72,255	\$ 84,465
1020	Overtime	33,300	44,234	33,300	33,300	33,300
1030	Certification	-	9	-	-	-
1035	Longevity	85	96	165	132	132
1060	FICA	8,091	8,781	7,771	8,279	8,986
1065	Retirement	18,751	20,511	17,894	19,048	19,135
1080	Insurance - Medical	13,028	13,028	13,028	13,028	13,028
1081	Insurance - Life	29	41	21	37	21
	Personal Services Subtotal	<u>146,435</u>	<u>161,506</u>	<u>143,223</u>	<u>146,079</u>	<u>159,067</u>
Supplies:						
2001	Office Supplies	200	48	200	200	200
2002	Postage	150	91	150	50	50
2015	Other Supplies	362	321	900	900	900
2075	Tourism Development	7,750	4,753	10,000	10,000	24,000
2076	City Maps	2,350	2,350	2,400	2,375	-
2090	Machinery/Tools/Equipment	-	-	3,249	3,054	0
	Supplies Subtotal	<u>10,812</u>	<u>7,563</u>	<u>16,899</u>	<u>16,579</u>	<u>25,150</u>
Services & Charges:						
3001	Memberships & Subscriptions	245	2,383	2,000	2,225	1,425
3020	Training/Seminars	3,700	2,268	3,500	3,500	3,000
4001	Office Equipment	-	-	150	150	-
4055	Computer Software	-	-	600	600	1,400
4060	Technology Lease Fees	175	175	567	567	729
5001	Accounting	9,600	6,575	9,600	5,800	5,800
5003	Legal	-	102	-	-	-
5007	Other Professional Service	50,000	50,000	45,000	45,000	-
6005	Advertising	56,400	49,829	72,000	65,000	45,000
6015	Community Festivals	40,000	30,744	165,000	91,005	84,000
6016	Chamber of Commerce	125,000	107,375	125,000	125,000	125,000
6030	Heritage Society - Joint Venture	10,000	4,434	10,000	15,000	15,000
9997	Request for Special Programs	-	8,300	-	5,000	250,000
9001	Admn Trans to Fund 001	42,500	42,500	57,500	57,500	57,500
9015	Admn Trans to Fund 015	430,000	165,000	175,000	175,000	-
	Services & Charges Subtotal	<u>767,620</u>	<u>469,685</u>	<u>665,917</u>	<u>591,347</u>	<u>588,854</u>
Division Total		\$ 924,867	\$ 638,754	\$ 826,039	\$ 754,005	\$ 773,071

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

<i>Beginning Fund Balance 9/30/14</i>		\$	3,213,390
Plus Estimated 14-15 Revenues			2,554,500
Less 14-15 Expenditures and Commitments			
Debt Payments	1,083,817		
Economic Development Operations	429,586		
Total Expenditures	1,513,403		1,513,403
<i>Estimated Fund Balance 9/30/15</i>			4,254,487
Plus 15-16 Revenues:			
1/2 Cent Sales Tax	2,434,375		
Interest Income	4,500		
Total Revenues	2,438,875		2,438,875
<i>Equals Total Resources</i>			6,693,362
Less 15-16 Expenditures:			
Economic Development Operations	358,806		
Debt Service Transfer *	680,668		
Total Expenditures	1,039,474		1,039,474
<i>Ending Fund Balance 9/30/16</i>		\$	5,653,888

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 2,554,500	\$ 2,438,875	
Expenditures & Commitments	1,513,403	1,039,474	
Revenues over Expenditures	\$ 1,041,097	\$ 1,399,401	

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

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

Object	Description	Actual 2013-14	Budget 2014-15	Revised 2014-15	Projected 2015-16
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	\$ 2,343,234	\$ 2,208,630	\$ 2,375,000	\$ 2,434,375
Charges for Services Subtotal		<u>2,343,234</u>	<u>2,208,630</u>	<u>2,375,000</u>	<u>2,434,375</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	1,211	-	-	-
480.01-15	Transfer from Fund 015	-	-	175,000	-
Administrative Transfers Subtotal		<u>1,211</u>	<u>-</u>	<u>175,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	4,170	4,500	4,500	4,500
Interest Subtotal		<u>4,170</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Total La Porte Development Corp Fund Revenues		\$ 2,348,615	\$ 2,213,130	\$ 2,554,500	\$ 2,438,875

Economic Development Corporation
Fiscal Year 2015-16

Expenditure Summary

	<i>Actual</i> 2013-14	<i>Budget</i> 2014-15	<i>Estimated</i> 2014-15	<i>Requested</i> 2015-16	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 69,790	\$ 100,648	\$ 100,045	\$ 102,045	1.39%
<i>Supplies</i>	1,560	3,000	3,200	3,200	6.67%
<i>Services & Charges</i>	1,732,030	1,414,963	1,410,158	934,229	-33.98%
Division Total	<u>\$1,803,380</u>	<u>\$1,518,611</u>	<u>\$1,513,403</u>	<u>\$1,039,474</u>	-31.55%

Scope of Services Summary

The Economic Development Division works with the Economic Development Corporation Board to set direction and policies related to economic development projects in the City. The Department and its activities are funded through the collection of a 1/2 cent sales tax, which must be spent on economic development projects related to capital investment and job creation. Past activities have included the re-nourishment of Sylvan Beach, the ball fields at Pecan Park, the library, and infrastructure improvements on Main Street.

In the upcoming FY 2013-14 we will continue to draw upon the \$200,000 that was previously budgeted for enhancement grants for businesses in the Main Street District. We will also continue to work with our regional economic development partners on business retention and expansion programs, small business development, marketing efforts, workforce initiatives, transportation issues and quality of life issues. The Economic Development Coordinator will also serve as the Business Ombudsman for the City of La Porte, working with new and existing businesses to help them through the planning and zoning processes.

Personnel Position Roster

	Approved 2013-14	Approved 2014-15	Requested 2015-16
Economic Development Coordinator	0.50	0.75	0.75
Secretary IV	0.25	0.25	0.25
Total	<u>0.75</u>	<u>1.00</u>	<u>1.00</u>

**City of La Porte, Texas
Economic Development Corporation
Detail of Expenditures**

038-6030-565

		Estimated 2013-14	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Requested 2015-16
Personal Services:						
1010	Regular Earnings	\$ 51,460	\$ 49,645	\$ 72,271	\$ 71,744	\$ 73,008
1020	Overtime	32	32	-	-	-
1030	Certification	9	9	-	-	-
1035	Longevity	85	96	139	66	66
1060	FICA	3,808	3,647	5,400	5,488	5,442
1065	Retirement	8,825	8,521	12,395	12,304	11,886
1080	Insurance - Medical	7,817	7,817	10,423	10,423	10,423
1081	Insurance - Life	20	23	20	20	20
1090	Other Benefits	-	-	-	-	1,200
	Personal Services Subtotal	<u>72,056</u>	<u>69,790</u>	<u>100,648</u>	<u>100,045</u>	<u>102,045</u>
Supplies:						
2001	Office Supplies	200	120	200	200	200
2002	Postage	2,000	373	2,000	2,000	2,000
2015	Other Supplies	800	1,067	800	1,000	1,000
	Supplies Subtotal	<u>3,000</u>	<u>1,560</u>	<u>3,000</u>	<u>3,200</u>	<u>3,200</u>
Services & Charges:						
3001	Memberships & Subscriptions	43,500	41,129	45,000	45,500	44,500
3020	Training/Seminars	22,500	20,029	10,500	10,500	13,500
5001	Accounting	5,000	5,000	5,000	5,000	5,000
5003	Legal	10,000	4,367	10,000	10,000	10,000
5007	Other Professional Services	5,500	-	6,305	8,000	28,000
6002	Printing & Reproduction	10,500	5,716	10,000	3,000	3,000
6005	Advertising	41,000	45,868	47,695	47,695	50,000
6040	Trade Shows	-	-	11,000	11,000	11,000
7004	Water	-	2,876	-	-	-
9997	Special Programs	291,927	481,500	185,646	185,646	88,561
9004	Adm Transfer to Fund 004	948,545	948,545	1,083,817	1,083,817	680,668
9015	Adm Transfer to Fund 015	177,000	177,000	-	-	-
	Services & Charges Subtotal	<u>1,555,472</u>	<u>1,732,030</u>	<u>1,414,963</u>	<u>1,410,158</u>	<u>934,229</u>
Division Total		\$ 1,630,528	\$ 1,803,380	\$ 1,518,611	\$ 1,513,403	\$ 1,039,474

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

<i>Beginning Fund Balance 9/30/14</i>		\$ 2,961,849
Plus Estimated 14-15 Revenues		
Transfer from General Fund	840,000	
Transfer from Hotel/Motel Fund	175,000	
Interest Income	6,500	
Total Revenues		1,021,500
Less Estimated 14-15 Expenditures and Commitments		
Repayment of Main Street Decorative Lighting to Hotel/Motel	25,000	
Repayment of District 23rd Street Paving to EDC	175,000	
Project Costs	4,043,981	
Total Expenditures and Commitments		4,243,981
<i>Estimated Fund Balance 9/30/15</i>		(260,632)
Plus 15-16 Revenues:		
Transfer from General Fund	1,500,000	
Interest Income	5,000	
Total Revenues		1,505,000
<i>Equals Total Resources</i>		1,244,368
Less 15-16 Expenditures:		
Project Costs	1,129,000	
Contingency	-	
Total Expenditures		1,129,000
<i>Ending Fund Balance 9/30/16</i>		\$ 115,368

	Estimated 2014-15	Projected 2015-16
Revenues	\$ 1,021,500	\$ 1,505,000
Expenditures & Commitments	4,243,981	1,129,000
Revenues over Expenditures	\$ (3,222,481)	\$ 376,000

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.

Fund 015: General Fund CIP

Equestrian / Multi-use Trail

\$169,000

This project includes installation of an Equestrian / Multi-use trail that stretches from Lomax Rodeo Arena to Sens Road, including a 10-12' wide earthen Trail, slope stabilization, street crossing, trailhead (seating, drinking fountain, signage), fine grade softscape with hydromulch, shade trees, ornamental trees, and irrigation. Staff is proposing a multi-phased approach to this project based on the complexity of the installation location. The design cost (not including land acquisition & channel drainage work) is the requested budget amount for FY 2016. Once design is completed, staff will present the engineer's estimate for construction for inclusion in the FY 2017 budget. [Please note that completion of this project is contingent upon approval by Harris County Flood Control, as the proposed route is within flood control property.]

Future Operating Impact: Electrical and water costs associated with the operation of the irrigation system.

Park Street Sidewalk

\$357,000

This project includes installation of a sidewalk on Park Street that will stretch from Fairmont Parkway to Blackwell Avenue. [Please note that completion of this project is contingent upon approval by Harris County, as the proposed route is within county right-of-way.]

Future Operating Impact: Minimal impact to the budget.

Sidewalk to Lomax Junior High

\$420,000

This project includes installation of a sidewalk for Glen Meadows and Creekmont to Lomax Junior High. [Please note that completion of this project is contingent upon approval by Harris County and Harris County Flood Control, as the proposed route is within flood control and county right-of-way.]

Future Operating Impact: Minimal impact to the budget.

Council Chamber Dais Renovation

\$10,000

This project includes a renovation of the dais to lower the monitors to provide for more direct viewing to and from the dais. The project scope includes new monitors, electrical/technical wiring, and specialty carpentry work (cutting dais to allow for monitors to be dropped into custom-constructed boxes below the dais).

Future Operating Impact: None.

Wharton Weems Entryway Monument

\$75,000

This project includes the construction of the entryway monument for the Wharton Weems and SH 146 intersection. The City submitted this intersection to TXDOT for beautification in the previous budget year and the project was included in the TXDOT landscaping contract that is currently working its way through the TXDOT approval process. The TXDOT component of the beautification project includes removal of the existing concrete, installation of brick pavers, landscaping materials (plants and shrubs selected by the City), and irrigation. TXDOT will not fund the monument or the electrical work required for the project. While this budget represents the cost of the stone entryway monuments found throughout the City, the design for this monument has not yet been finalized.

Future Operating Impact: Monthly water and electrical costs associated with the operation of irrigation and lighting at the entryway.

Park Replacement

\$35,000

This project will fund the replacement of playground equipment at Pete Gilliam Park.

Future Operating Impact: None.

Community Cooperation Program

\$20,000

This project will fund partnerships 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.

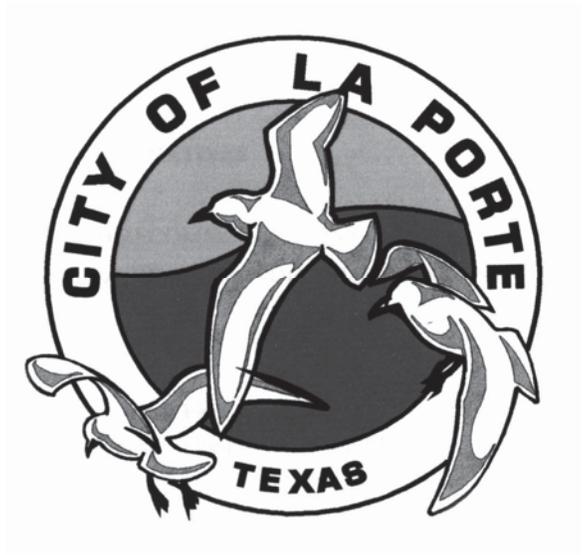
Future Operating Impact: Depending upon the nature of the improvement, there may be some increased costs associated with each project.

Golf Cart Building Improvements

\$43,000

This project will fund the replacement of the cart barn walls/roof and replacement of base plates/doors on both the cart barn and the maintenance barn buildings. The proposed components for replacement are approximately 25 years old.

Future Operating Impact: None.



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

<i>Beginning Fund Balance 9/30/14</i>	\$	1,220,300
Plus Estimated 14-15 Revenues		2,108,000
Less Estimated 14-15 Expenditures and Commitments		1,879,602
<i>Estimated Fund Balance 9/30/15</i>		1,448,698
Plus 15-16 Revenues:		
Water Front Foot Fees	50,000	
Sewer Front Fees	50,000	
Interest Income	1,000	
Total Revenues		101,000
<i>Equals Total Resources</i>		1,549,698
Less 15-16 Expenditures:		
Project Costs	1,080,000	
Contingency	-	
Total Expenses		1,080,000
<i>Ending Fund Balance 9/30/16</i>	\$	469,698

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 2,108,000	\$ 101,000	
Expenditures & Commitments	1,879,602	1,080,000	
Revenues over Expenditures	\$ 228,398	\$ (979,000)	

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

Fund 003: Utility CIP Fund

Construct W. D Street (S. 6th to S. 3rd) and S. 4th Street (W. B Street to W. D Street) \$100,000

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 trunk sewer system. The total construction budget for the project is \$950,000, with funding spread among three different capital funds- Utility Fund (\$100,000), Drainage Fee (\$200,000), and Future Infrastructure Bond Fund (\$650,000). The funding represented here is the Utility Fund share only.

Future Operating Impact: Reduced operating cost in the short term. This improvement will remain with the City's inventory for regular maintenance in the long-term plan.

Pinebluff Subdivision Improvements \$70,000

This project includes design services for street improvements to the Pinebluff Subdivision (Pinebluff and Bayshore Drive). These main streets and drainage would be improved to better serve the Pine Bluff neighborhood. The total project budget for design is \$200,000, which is shared between the Drainage Fund (\$50,000), the Utility CIP Fund (\$70,000), and the Street Maintenance Fund (\$80,000). Once the design is completed, staff will present the construction phase of the project in the FY 2017 budget for consideration.

Future Operating Impact: None.

Design and Replacement for Hillridge Booster Pump \$100,000

This project will fund the proposed replacement of the Hillridge Booster Pumps and design a new building. The current pumps are original and are approximately 50 years old. The new equipment will add pumping capacity.

Future Operating Impact: None.

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.

Future Operating Impact: None.

Valve Replacement Program (in-house) \$25,000

This project funds materials cost for city crews to replace non-functioning water valves.

Headworks Improvements at the WWTP

\$300,000

This project will fund the addition of a second screen to assist in removing materials from the Waste Water Treatment Plant. The plant currently has one screen now. The second screen will provide redundancy in screening, removal of additional grit (which improves the life of the system), and helps eliminate some of the manual cleaning of the bar screen to clear it of solid materials.

Future Operating Impact: Minimal, if at all.

Lift Pump Replacement

\$60,000

This project will replace the 3rd of 4 pumps at the Waste Water Treatment Plant. Staff has budgeted to replace one pump each year until all for pumps have been replaced.

Future Operating Impact: Minimal, if at all.

Lift Station Improvements

\$35,000

This project will fund general repairs to the City's various lift stations. Improvements may include replacing and repairing pumps, piping, and control panels.

Future Operating Impact: Minimal, if at all

Water Meter Replacement

\$180,000

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.

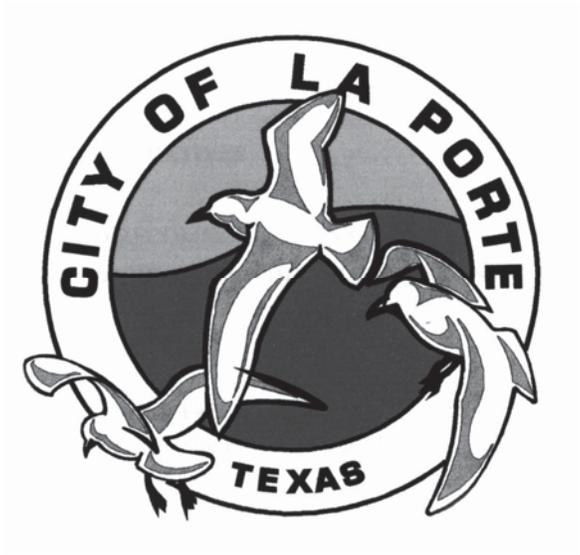
Future Operating Impact: Maintains revenue collection

146 South Bound Access Water Main Extension Design & Construction

\$165,000

This project will fund closing two dead end water mains along the west side of SH 146 near Little Cedar Bayou and connect those two lines to create a looped system.

Future Operating Impact: Minimal, if at all



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

<i>Beginning Fund Balance 9/30/14</i>	\$	338,397
Plus Estimated 14-15 Revenues		300,750
Less Estimated 14-15 Expenditures and Commitments		349,951
<i>Estimated Fund Balance 9/30/15</i>		289,196
Plus 15-16 Revenues:		
Transfer from Utility Fund	300,000	
Interest Income	500	
Total Revenues		300,500
<i>Equals Total Resources</i>		589,696
Less 15-16 Expenditures:		
Project Costs	350,000	
Total Expenditures		350,000
<i>Ending Fund Balance 9/30/16</i>	\$	239,696

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 300,750	\$ 300,500	
Expenditures & Commitments	349,951	350,000	
Revenues over Expenditures	\$ (49,201)	\$ (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.

Fund 018: Sanitary Sewer Rehabilitation Fund

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: None.

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

<i>Beginning Fund Balance 9/30/14</i>	\$	690,194
Plus Estimated 14-15 Revenues		271,200
Less Estimated 14-15 Expenditures and Commitments		696,118
<i>Estimated Fund Balance 9/30/15</i>		265,276
Plus 15-16 Revenues:		
Drainage Fees	270,000	
Interest Income	1,000	
Total Revenues		271,000
<i>Equals Total Resources</i>		536,276
Less 15-16 Expenditures:		
Drainage Improvements	470,000	
Total Expenditures		470,000
<i>Ending Fund Balance 9/30/16</i>	\$	66,276

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 271,200	\$ 271,000	
Expenditures & Commitments	696,118	470,000	
Revenues over Expenditures	\$ (424,918)	\$ (199,000)	

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

Fund 019: Drainage Fund

Construct W. D Street (S. 6th to S. 3rd) and S. 4th Street (W. B Street to W. D Street)

\$200,000

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 trunk sewer system. The total construction budget for the project is \$950,000, with funding spread among three different capital funds- Utility Fund (\$100,000), Drainage Fee (\$200,000), and Future Infrastructure Bond Fund (\$650,000). The funding represented here is the Drainage Fund share only.

Future Operating Impact: Reduced operating cost in the short term. This improvement will remain with the City's inventory for regular maintenance in the long-term plan.

Coupland Drive Improvements

\$100,000

This project funds the design for proposed improvements on Coupland Drive, as well as the acquisition of the required right-of-way for the project. The total project budget for design is \$200,000, which is shared between the Drainage Fund (\$100,000) and the Street Maintenance Fund (\$100,000). Once the design is completed, staff will present the construction phase of the project in the FY 2017 budget for consideration.

Future Operating Impact: None.

Pinebluff Subdivision Improvements

\$50,000

This project includes design services for street improvements to the Pinebluff Subdivision (Pinebluff and Bayshore Drive). These main streets and drainage would be improved to better serve the Pine Bluff neighborhood. The total project budget for design is \$200,000, which is shared between the Drainage Fund (\$50,000), the Utility CIP Fund (\$70,000), and the Street Maintenance Fund (\$80,000). Once the design is completed, staff will present the construction phase of the project in the FY 2017 budget for consideration.

Future Operating Impact: None.

Construct Mission Estates Storm Sewer Rehabilitation

\$50,000

This project will fund storm sewer rehabilitation in the Mission Estates. The project will address offset concrete pipe joints and surrounding soil migration into the storm sewer system.

Future Operating Impact: None.

Drainage Materials for In-House Work

\$50,000

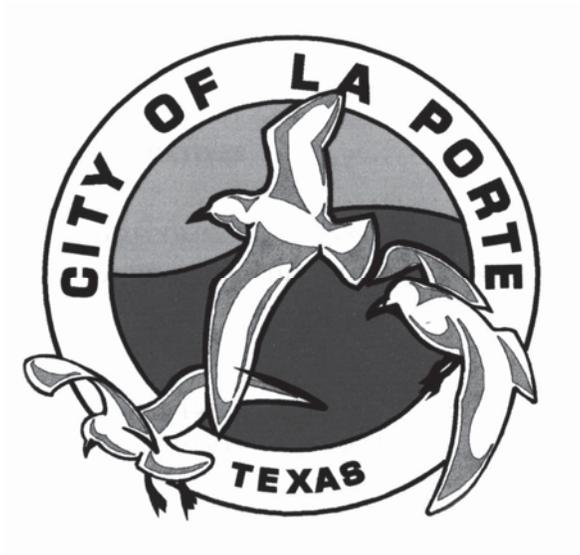
This project will fund materials for storm sewer and drainage improvements constructed by city crews.

Future Operating Impact: None.

TV Inspection of Storm Sewer System
\$20,000

This project will fund the 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: None.



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

<i>Beginning Fund Balance 9/30/14</i>		\$	1,785,179
Plus Estimated 14-15 Revenues			1,190,300
Less Estimated 14-15 Expenditures			<u>2,106,606</u>
<i>Estimated Fund Balance 9/30/15</i>			868,873
Plus 15-16 Revenues:			
Sales Tax		1,217,188	
Interest Income		<u>2,000</u>	
Total Revenues			<u>1,219,188</u>
<i>Equals Total Resources</i>			2,088,061
Less 15-16 Expenditures:			
Street Maintenance Projects		<u>1,895,000</u>	
Total Expenditures			<u>1,895,000</u>
<i>Ending Fund Balance 9/30/16</i>		\$	193,061

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 1,190,300	\$ 1,219,188	
Expenditures	<u>2,106,606</u>	<u>1,895,000</u>	
Revenues over Expenditures	\$ (916,306)	\$ (675,812)	

Fund 033: Street CIP Fund

Handicap Ramp

\$150,000

This project is 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: Minimal

Asphalt Street Surfacing

\$1,000,000

Asphalt street resurfacing at the following locations:

- Kansas
- North 4th (Main to West B)
- West A
- West B
- North Utah
- North Brownell
- East K / Montana / East L
- Oregon
- Bay Colony (West of Sunrise)
- McCarty
- Browning
- North Lobit
- H Street (West of H)
- C Street (San Jacinto to S. Idaho)
- West Polk / South 18 / South 17 (West of South 16th)
- Others TBD budget permitting

Future Operating Impact: Minimal

Street Repair Materials (in-house)

\$225,000

This project includes purchasing materials for city crews to complete small, in-house asphalt and concrete street projects throughout the City.

Future Operating Impact: None.

Concrete Repair (Small Sections)

\$200,000

This project includes funding for concrete repair on small sections of streets.

Future Operating Impact: None.

Concrete Repair (Slab Jacking)

\$50,000

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

Future Operating Impact: None.

Design Coupland Drive Improvements

\$100,000

This project funds the design for proposed improvements on Coupland Drive, as well as the acquisition of the required right-of-way for the project. The total project budget for design is \$200,000, which is shared between the Drainage Fund (\$100,000) and the Street Maintenance Fund (\$100,000).). Once the design is completed, staff will present the construction phase of the project in the FY 2017 budget for consideration.

Future Operating Impact: None.

Design Pinebluff Subdivision Improvements

\$80,000

This project includes design services for street improvements to the Pinebluff Subdivision (Pinebluff and Bayshore Drive). These main streets and drainage would be improved to better serve the Pine Bluff neighborhood. The total project budget for design is \$200,000, which is shared between the Drainage Fund (\$50,000), the Utility CIP Fund (\$70,000), and the Street Maintenance Fund (\$80,000). Once the design is completed, staff will present the construction phase of the project in the FY 2017 budget for consideration.

Future Operating Impact: None.

Street Markings

\$80,000

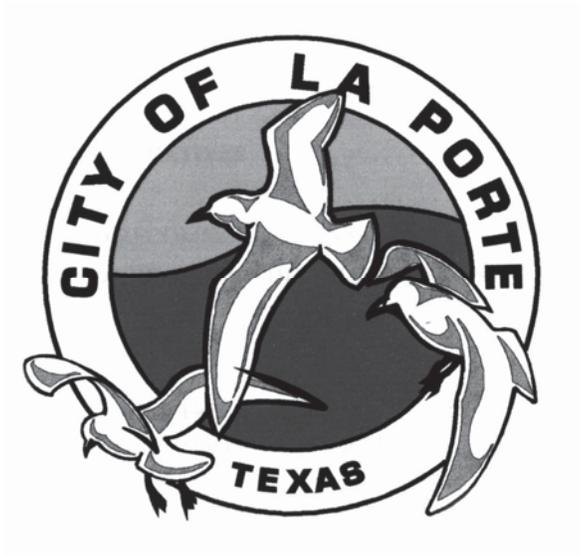
This project funds installation of upgraded street markings on streets throughout the City. Thermoplastic markings are of high quality and excel through improved durability, excellent reflection properties at night and day and in wet conditions.

Future Operating Impact: None.

Streets / Drainage Contingency

\$10,000

This line item has been placed in the budget to accommodate unforeseen costs associated with street and drainage projects and issues. The total contingency amount for \$5,350,000 in FY 2016 street and utility projects is \$95,000. The total budget is shared between the Drainage Fund (\$85,000) and the Street Maintenance Fund (10,000).



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

<i>Beginning Fund Balance 9/30/14</i>		\$ 1,713,256
Plus Estimated 14-15 Revenues		
Interest Income	-	
Total Revenues	-	-
Less 14-15 Expenditures and Commitments		
Drainage Improvements	1,009,733	
Total Expenditures & Commitments	1,009,733	1,009,733
<i>Estimated Fund Balance 9/30/15</i>		703,523
Plus 15-16 Revenues:		
Interest Income	-	
	-	-
<i>Equals Total Resources</i>		703,523
Less 14-15 Expenditures and Commitments		
	-	
	-	
Total Expenditures		-
<i>Ending Fund Balance 9/30/16</i>		\$ 703,523

	Estimated 2014-15	Projected 2015-16
Revenues	\$ -	\$ -
Expenditures & Commitments	1,009,733	-
Revenues over Expenditures	\$ (1,009,733)	\$ -

2010 Certificates of Obligation Bonds issued for Drainage Improvements.



City of La Porte
Potential Bond Issue

Beginning Fund Balance 9/30/14		\$ -
Plus 14-15 Revenues:		
Bond Proceeds	8,000,000	
Total Revenues	8,000,000	8,000,000
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 Improvements	1,100,000	
Lomax Lift Station Consolidation Design	195,000	
Fairmont Park Elevated Tank Painting	475,000	
Painting Elevated Water Tanks	210,000	
Construct W D. St and S. 4th	650,000	
Total Expenditures & Commitments	4,520,000	4,520,000
Ending Fund Balance 9/30/15		3,480,000

Fund 051: Infrastructure Bond Fund

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.

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.

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.

Lomax Lift Station Consolidation Design \$195,000

This project will fund the design work required for the consolidation of the Lomax Lift Stations. The entire lift station system serving the Lomax area will be re-designed with consolidation of stations as one of the primary outcomes. The construction of the project is estimated to be approximately \$10-12 million and the City has applied for a Texas Water Development Board grant for the construction component of the project. The total design cost is \$960,000, with \$765,000 proposed to be funded via the TWDV grant.

Painting Elevated Water Tanks \$685,000

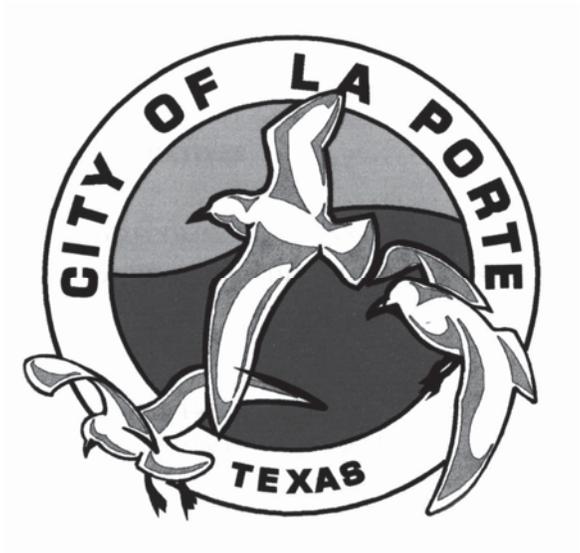
This project will fund painting of the interior and exterior of the Fairmont elevated water tank (\$475,000) and the exterior of the 4th Street elevated tank (\$350,000). The engineer's evaluation completed in 2013 indicated that the interior coating of the Fairmont elevated tank is in need of replacement. 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. The total project cost to complete both projects is \$825,000. Cost savings from FY 2015 provided \$140,000 towards the overall project cost.

Future Operating Impact: None.

Construct W. D Street (S. 6th to S. 3rd) and S. 4th Street (W. B Street to W. D Street)
\$650,000

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 trunk sewer system. The total construction budget for the project is \$950,000, with funding spread among three different capital funds- Utility Fund (\$100,000), Drainage Fee (\$200,000), and Future Infrastructure Bond Fund (\$650,000). The funding represented here is the Street Maintenance Fund share only.

Future Operating Impact: Reduced operating cost in the short term. This improvement will remain with the City's inventory for regular maintenance in the long-term plan.



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

<i>Beginning Fund Balance 9/30/14</i>		\$	2,768,922
Plus Estimated 14-15 Revenues			4,463,801
Less Estimated 14-15 Expenditures			4,358,722
<i>Estimated Fund Balance 9/30/15</i>			2,874,001
Plus 15-16 Revenues:			
General Property Taxes - Current	2,700,000		
General Property Taxes - Delinquent	32,500		
Transfer from Utility Fund	505,287		
Transfer from Section 4B	680,668		
Interest Income	2,000		
Total Revenues			3,920,455
<i>Equals Total Resources</i>			6,794,456
Less 15-16 Expenditures:			
2002 General Obligation Bonds	275,805		
2005 General Obligation Bonds	404,338		
2005 Certificates of Obligation	95,569		
2006 General Obligation Bonds	72,365		
2006 Certificates of Obligation	322,875		
2007 Certificates of Obligation	488,233		
2010 General Obligation Refunding Bonds	537,163		
2010 Certificates of Obligation	549,619		
2012 GO Refunding Bonds	341,340		
2014 GO Refunding Bonds	534,850		
Total Expenditures			3,622,157
<i>Ending Fund Balance 9/30/16</i>		\$	3,172,299

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 4,463,801	\$ 3,920,455	
Expenditures	4,358,722	3,622,157	
Revenues over Expenditures	\$ 105,079	\$ 298,298	

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

<i>Beginning Fund Balance 9/30/14</i>	\$	288,213
Plus Estimated 14-15 Revenues		277,726
Less Estimated 14-15 Expenditures		277,226
<i>Estimated Fund Balance 9/30/15</i>		288,713
Plus 15-16 Revenues:		
Interest Income		250
Total Revenues		250
<i>Equals Total Resources</i>		288,963
Less 15-16 Expenditures:		
2006 Private Placement Bonds		267,409
Total Expenditures		267,409
<i>Ending Fund Balance 9/30/16</i>	\$	21,554

	Estimated 2014-15	Projected 2015-16
Revenues	\$ 277,726	\$ 250
Expenditures	277,226	267,409
Revenues over Expenditures	\$ 500	\$ (267,159)

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

<i>Beginning Fund Balance 9/30/14</i>	\$	-
Plus Estimated 14-15 Revenues		691,838
Less Estimated 14-15 Expenditures		<u>691,838</u>
<i>Estimated Fund Balance 9/30/15</i>		-
Plus 15-16 Revenues:		
Billings to Cities	<u>692,850</u>	
Total Revenues		<u>692,850</u>
<i>Equals Total Resources</i>		692,850
Less 15-16 Expenditures:		
2010 Refunding Bonds	<u>692,850</u>	
Total Expenditures		<u>692,850</u>
<i>Ending Fund Balance 9/30/16</i>	\$	-

	Estimated 2014-15	Projected 2015-16	
Revenues	\$ 691,838	\$ 692,850	
Expenditures	<u>691,838</u>	<u>692,850</u>	
Revenues over Expenditures	\$ -	\$ -	



Long Range Service Plan
For the
General Debt Service Fund
Utility Debt Service Fund
and the
La Porte Area Water Authority Debt Service Fund

Prepared July 17, 2015

City of La Porte, Texas

Corby Alexander
City Manager

Michael Dolby
Director of Finance

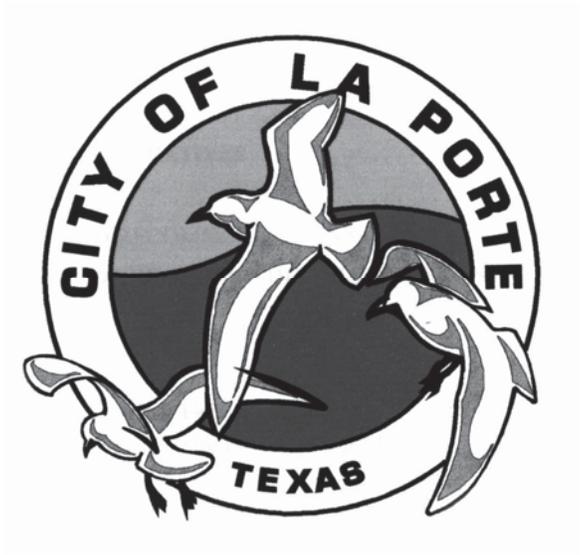


Table of Contents

General Debt Service Fund

Long Range Forecast	250
2002 General Obligation Bonds	252
2005 Certificates of Obligation Bonds	253
2005 General Obligation Bonds	254
2006 Certificates of Obligation Bonds	255
2006 General Obligation Bonds	256
2007 Certificates of Obligation Bonds	257
2010 General Obligation Refunding Bonds	258
2010 Certificates of Obligation Bonds	259
2012 General Obligation Refunding Bonds	260
2014 General Obligation Refunding Bonds	261

Utility Debt Service Fund

Long Range Forecast	265
2006 PPF Contractual Obligations	266

La Porte Area Water Authority

Long Range Forecast	269
2010 Contract Revenue Refunding Bonds	270

Note to the Reader

This report contains the long range (next eight years) forecast of the activities of the Debt Service Funds of the City of La Porte. The City currently has three major categories of Debt Service Funds. They are:

General Debt Service Fund - used to account for debts, primarily General Obligation Bonds, which are backed by the full faith and credit of the City of La Porte. In 1999, the voters approved a Section 4B ½ Cent Sales Tax. The City has issued Certificates of Obligations to fund approved projects and retire the debt using the proceeds of the sales tax.

Utility Debt Service Fund - used to account for debts, primarily Revenue Bonds that are backed by the revenues of the City of La Porte Water/ Wastewater operation.

La Porte Area Water Authority Debt Service Fund - used to account for debts issued by the La Porte Area Water Authority in its mission to provide surface water to the City. The City is responsible for approximately 85.6% of the debt and it is funded from the Utility Fund.

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

Year	<u>General</u>	<u>Utility</u>	<u>Authority</u>	<u>Total</u>
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
2022-23	3,231,096	-	-	3,231,096

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

Year	<u>General</u>	<u>Utility</u>	<u>Authority</u>	<u>Total</u>
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
2022-23	3,231,096	-	-	3,231,096

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		2,774,879,023
Times debt limit factor (\$2.50 per \$100)		<u>.025</u>
Equals debt limit		69,371,976
Less amount applicable to debt limit	21,220,000	
Plus funds accumulated for servicing of debt	<u>2,874,001</u>	
Equals remaining legal debt margin		45,277,975

This means the City could issue up to \$45,277,975 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

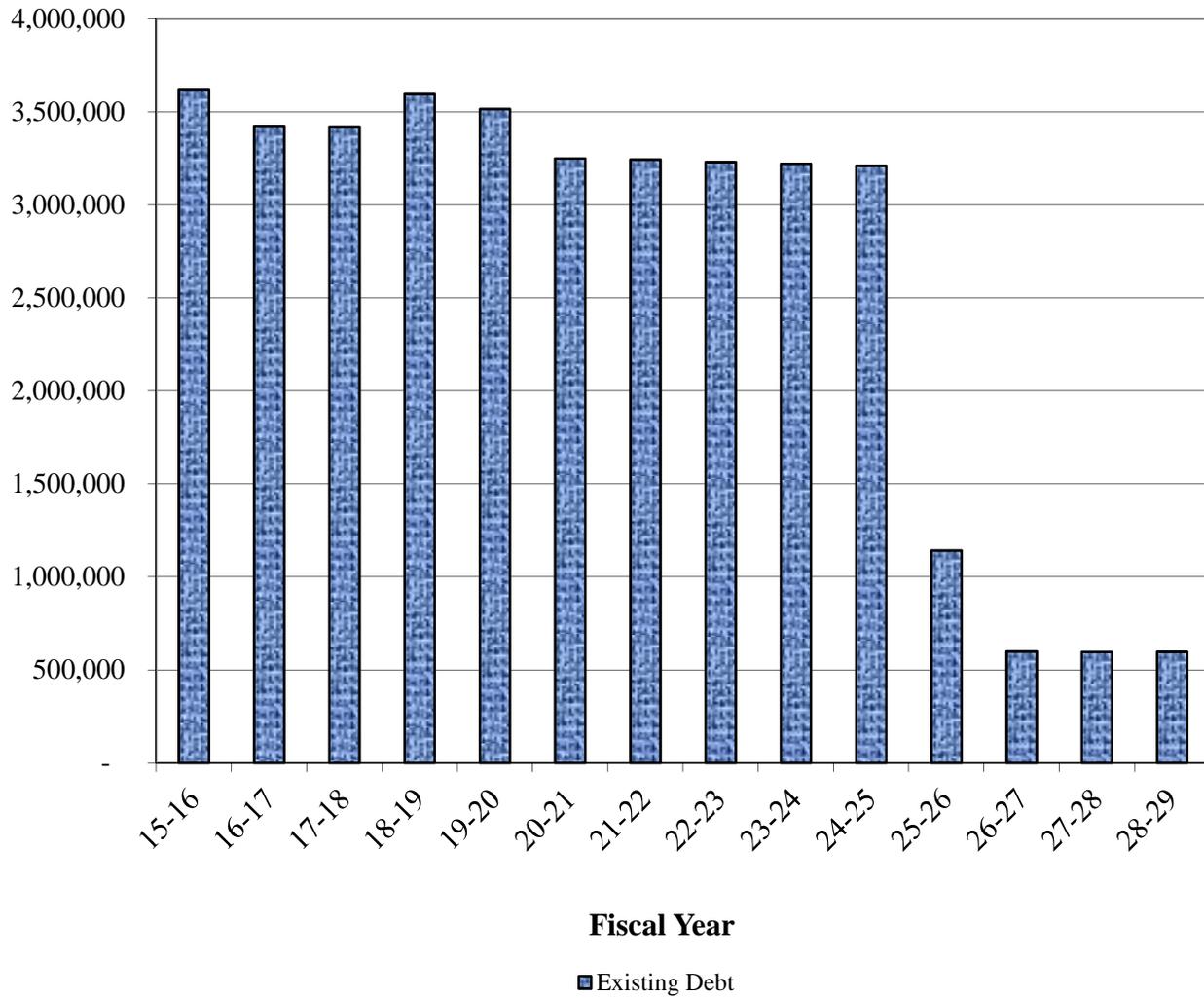
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2015	21,220,000	34,813	609.54

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

	Estimated 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	\$ 2,768,922	\$ 2,874,001	\$ 3,172,299	\$ 3,966,638	\$ 5,178,395	\$ 6,271,835	\$ 7,488,505	\$ 8,707,893	\$ 9,991,563
Plus Revenues:									
Property Taxes - Current	2,829,841	2,700,000	2,754,000	2,809,080	2,865,262	2,922,567	2,981,018	3,040,638	3,101,451
Property Taxes - Delinquent	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500
Transfer from Utility Fund	515,643	505,287	731,895	763,040	751,724	765,804	676,318	669,329	658,787
Transfer from Section 4B	1,083,817	680,668	698,519	1,026,610	1,037,783	1,009,243	777,891	783,173	789,676
Interest Income	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377
Total Revenues	4,463,801	3,920,454	4,218,964	4,633,332	4,689,423	4,732,322	4,469,990	4,527,959	4,584,792
Less Outstanding Issues:									
2002 GO Bonds	287,280	275,805	-	-	-	-	-	-	-
2004 CO Bonds	330,850	-	-	-	-	-	-	-	-
2005 GO Bonds	404,703	404,338	408,250	-	-	-	-	-	-
2005 CO Bonds	94,040	95,569	91,856	-	-	-	-	-	-
2006 GO Bonds	70,490	72,365	74,305	71,435	-	-	-	-	-
2006 CO Bonds	327,250	322,875	322,875	-	-	-	-	-	-
2007 CO Bonds	491,633	488,233	489,333	489,833	112,433	112,433	112,433	112,433	112,433
2010 GO Refunding Bonds	560,813	537,163	518,138	498,113	476,531	331,500	-	-	-
2010 CO Bonds	545,494	549,619	548,369	549,769	548,669	546,969	549,569	547,331	545,088
2012 GO Refunding Bonds	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	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	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	\$ 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	\$ 2,874,001	\$ 3,172,299	\$ 3,966,638	\$ 5,178,395	\$ 6,271,835	\$ 7,488,505	\$ 8,707,893	\$ 9,991,563	\$ 11,345,259
Estimated Tax Rate	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105
Days of Working Capital	241	320	423	552	637	777	978	1,124	1,282

General Debt Service - Annual Payments



*The City is proposing to issue Certificates of Obligation prior to the end of the 2015 fiscal year. Additionally, the City is evaluating the possibility of refunding some of the existing debt issues.

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
2016	<u>270,000.00</u>	4.30	<u>5,805.00</u>	<u>275,805.00</u>
Total	270,000.00		5,805.00	275,805.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2016	90,000.00	4.13	5,569.00	95,569.00
2017	<u>90,000.00</u>	4.13	<u>1,856.00</u>	<u>91,856.00</u>
Total	180,000.00		7,425.00	187,425.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2016	380,000.00	4.13	24,338.00	404,338.00
2017	<u>400,000.00</u>	4.13	<u>8,250.00</u>	<u>408,250.00</u>
Total	780,000.00		32,588.00	812,588.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	<u>70,000.00</u>	4.100	<u>1,435.00</u>	<u>71,435.00</u>
Total	205,000.00		13,105.00	218,105.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2016	300,000.00	4.75	22,875.00	322,875.00
2017	<u>315,000.00</u>	5.00	<u>7,875.00</u>	<u>322,875.00</u>
Total	615,000.00		30,750.00	645,750.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	<u>585,000.00</u>	4.200	<u>12,285.00</u>	<u>597,285.00</u>
Total	3,760,000.00		1,368,648.00	5,128,648.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2016	470,000.00	3.000	67,162.50	537,162.50
2017	465,000.00	3.000	53,137.50	518,137.50
2018	460,000.00	3.500	38,112.50	498,112.50
2019	455,000.00	3.750	21,531.25	476,531.25
2020	<u>325,000.00</u>	4.000	<u>6,500.00</u>	<u>331,500.00</u>
Total	2,175,000.00		186,443.75	2,361,443.75

Used to refund a portion of the following issues:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	<u>535,000.00</u>	4.000	<u>10,700.00</u>	<u>545,700.00</u>
Total	4,905,000.00		1,119,371.96	6,024,371.96

Issued for drainage improvements.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	<u>1,485,000.00</u>	3.000	<u>22,275.00</u>	<u>1,507,275.00</u>
Total	9,205,000.00		1,784,240.00	10,989,240.00

Used to refund a portion of the following issues:

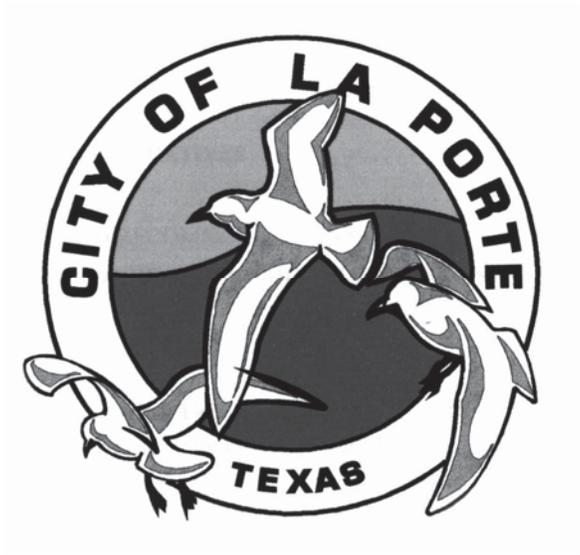
- 2002 Limited Tax Bonds
- 2004 Certificates of Obligation Bonds
- 2005 Certificates of Obligation Bonds
- 2005 General Obligation Bonds

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	<u>550,000.00</u>	3.000	<u>9,625.00</u>	<u>559,625.00</u>
Total	8,585,000.00		1,445,800.00	10,030,800.00

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



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 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	288,213	288,713	21,554
Plus Revenues:			
Transfer from Utility Fund	277,226	-	-
Interest Income	500	250	-
	<hr/>	<hr/>	<hr/>
Total Revenues	277,726	250	-
Less Outstanding Issues:			
1994 Revenue Refunding Bonds	-	-	-
1998 Revenue Bonds	-	-	-
2006 PPF Bonds	277,226	267,409	-
	<hr/>	<hr/>	<hr/>
Total Outstanding Issues	277,226	267,409	-
Reclassification of Fund Balance to Operations			
Ending Working Capital	288,713	21,554	21,554
Days of Working Capital	380	29	

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2016	<u>262,500.00</u>	3.74	<u>4,908.75</u>	<u>267,408.75</u>
Total	262,500.00		4,908.75	267,408.75

Issued for:

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

La Porte Area Water Authority Debt Service Fund

La Porte Area Water Authority Debt Service Fund

The La Porte Area Water Authority is a separate entity from the City of La Porte that was created by the State of Texas to provide surface water to the Cities of La Porte, Shoreacres and Morgan's Point. The City of La Porte exercises direct control over the Authority, uses 90% of the Authority's resources and accordingly, the Authority is considered a component unit of the City of La Porte.

The following pages outline a financial plan for the servicing and retirement of debt that was incurred to provide surface water.

The plan calls for revenues from the three Cities to remain level at approximately \$700,000 per year.

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

	Estimated 2014-15	Projected 2015-16	Projected 2016-17
Beginning Working Capital	-	-	-
Plus Revenues:			
Billings to Cities	691,838	692,850	326,400
Total Revenues	691,838	692,850	326,400
Less Expenses:			
2010 Refunding Bonds	691,838	692,850	326,400
Total Expenses	691,838	692,850	326,400
Reclassification of Fund Balance to Operations			
Ending Working Capital	-	-	-
Days of Working Capital	-	-	-

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

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2016	670,000.00	3.00	22,850.00	692,850.00
2017	<u>320,000.00</u>	4.00	<u>6,400.00</u>	<u>326,400.00</u>
Total	990,000.00		29,250.00	1,019,250.00

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

The 1999 bonds were used to refund the 1988 Series I and 1998 Series II bonds for the Authority.

The Series I bonds were issued for purchase of an interest in the Southeast Water Purification Plant.

The Series II bonds were issued for Construction of Water Transmission Lines.

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
2016	53,466.00	3.00	1,823.43	55,289.43
2017	<u>25,536.00</u>	4.00	<u>510.72</u>	<u>26,046.72</u>
Total	79,002.00		2,334.15	81,336.15

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
2016	42,612.00	3.00	1,453.26	44,065.26
2017	<u>20,352.00</u>	4.00	<u>407.04</u>	<u>20,759.04</u>
Total	62,964.00		1,860.30	64,824.30

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
2016	573,922.00	3.00	19,573.31	593,495.31
2017	<u>274,112.00</u>	4.00	<u>5,482.24</u>	<u>279,594.24</u>
Total	848,034.00		25,055.55	873,089.55



GLOSSARY OF TERMS

AFIS – An acronym meaning Automated Fingerprint Identification System.

ACCOUNT - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

ACCRUAL ACCOUNTING - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

AD VALOREM TAXES - Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The taxes are assessed on a portion of the value of the property based on actual taxable value received from the property appraiser and millage rate set by City Council.

APPROPRIATION - Authorization granted by a legislative body (City Council) to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSMENT - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

ASSETS - Property owned by the city government, which has monetary value.

BALANCED BUDGET - A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BONDED DEBT - The portion of indebtedness covered by outstanding bonds which includes general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

BOND ISSUE - Bonds sold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing them.

BUDGET CALENDAR - The schedule of key dates which the City Council follows in the preparation and adoption of the budget.

BUDGET ORDINANCE - The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.

BUDGETARY ACCOUNTS - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.

BUDGETARY CONTROL - The control or management of the business affairs in accordance with an approved budget, with a view toward keeping expenditures within the authorized amount.

CAFR – An acronym meaning Comprehensive Annual Financial Report.

CDBG – An acronym meaning Community Development Block Grant.

CPR – An acronym meaning Cardiopulmonary Resuscitation.

GLOSSARY OF TERMS

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

CAPITAL OUTLAY - An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. Includes expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and major fixed or movable equipment costing more than \$5,000 per unit or set.

CAPITAL PROJECT FUND - The fund used to record resources and expenditures for the acquisition and improvement of sites, for acquisition, construction, equipping, and renovation of plant assets and for the purchase of fixed or movable equipment.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. However, certificates of obligation are not authorized by the voters.

CHART OF ACCOUNTS - The classification system used by a city to organize the accounting for various funds.

CITY MANAGER'S MESSAGE - A general discussion of the proposed budget, as presented in writing by the budget-making authority, to the legislative body.

CLASSIFICATION - A systematic arrangement of items into classes or related groups for analytical or control purposes.

CONTINGENCY - Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

CURRENT ASSETS - Cash and other assets that are available to be used in operations within the next twelve months.

CURRENT LIABILITIES - Short-term liabilities whose liquidation is reasonably expected to require the use of assets or the creation of additional liabilities within the next twelve months.

DEBT - An obligation resulting from borrowing of money or from the purchase of goods or services.

DEBT LIMIT - The maximum amount of gross or net debt legally permitted.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues.

DEBT SERVICE FUND - A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DEPRECIATION - The periodic expiration of a plant asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated.

EMS – An acronym meaning Emergency Medical Services.

ENCUMBRANCES – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

GLOSSARY OF TERMS

ENTERPRISE FUND - A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of Enterprise Funds are those of water and sewer service, golf course and airport.

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

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

FEMA – An acronym for the Federal Emergency Management Agency.

FISCAL YEAR - A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

FULL FAITH AND CREDIT - A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE – The difference between governmental fund assets and liabilities.

GAAP – An acronym for Generally Accepted Accounting Principles. GAAP provides uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GASB – An acronym for the Government Accounting Standards Board.

GFOA – An acronym for the Government Finance Officers Association.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION BONDS - Bonds, for whose payments, the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GOVERNMENTAL FUND – A fund established to account for the sources, uses and balances of a government’s expendable “general government” financial resources (and the related current liabilities). Examples include the General, Special Revenue, Capital Projects and Debt Service Funds.

GRANT - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

GLOSSARY OF TERMS

INCOME - This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

INTERFUND TRANSFERS - Transfer among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a net operating budget.

INTERNAL SERVICE FUND - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LEPC – An acronym meaning Local Emergency Planning Committee.

LEVY - The total of taxes or special assessments imposed by a governmental unit.

LOCAL TAX LEVY REVENUE - Revenue of a district, which is derived from taxes levied on, equalized property value within a district.

MIS – An acronym for Management Information Systems.

MODIFIED ACCRUAL – The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

NON-OPERATING INCOME - Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES - As used in the accounts of governmental enterprises of a business character, the term means such costs that are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

OTHER FINANCIAL SOURCES - Governmental fund general long-term debt proceeds, operating transfers-in and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCIAL USES - Governmental fund operating transfer-out. Such amounts are classified separately from revenues.

PFIA – An acronym meaning Public Funds Investment Act.

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

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

GLOSSARY OF TERMS

PRINCIPAL OF BONDS - The face value of the bonds.

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

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

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

RFP – An acronym meaning Request for Proposal.

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

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

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

SETTRAC – An acronym meaning Southeast Texas Trauma Regional Advisory Council.

SOURCE OF WORKING CAPITAL - A transaction that results in net increase in working capital.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STEP – An acronym for Speed/Traffic Enforcement Program.

TEEX – An acronym meaning Texas Engineering Extension Service.

TIRZ – An acronym meaning Tax Increment and Reinvestment Zone.

TxDOT – An acronym meaning Texas Department of Transportation.

TAX BASE - The total property valuations on which each taxing agency levies its tax rate.

TAX LEVY - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE - The amount of tax levied for each \$100 of assessed valuation.

TAX ROLL - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority.

UASI – An acronym meaning Urban Area Homeland Security.

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



CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SALE OF MATERIALS - Proceeds from the sale of materials.

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

WATER METERS - Proceeds from the installation of water meters.

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

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

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

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

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

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

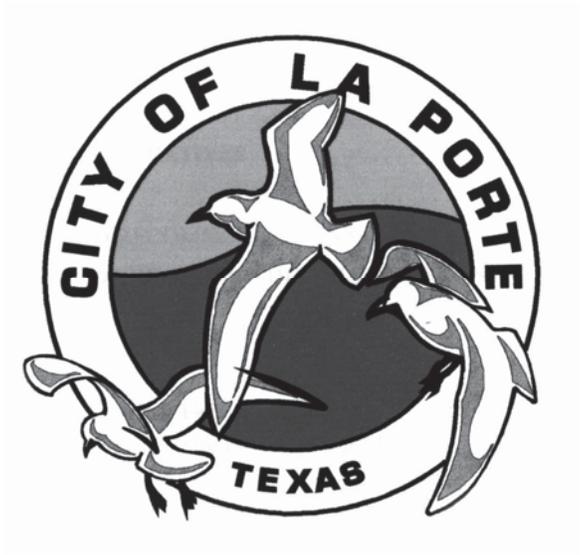


CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 1010 **REGULAR EARNINGS** - Compensation to employees for work performed up to 40 hours per week. Also includes pay for vacation, sick and other paid time off.
- 1011 **SEASONAL EARNINGS** – Account used exclusively by the Recreation Division to capture the costs associated with summer time employees.
- 1012 **SICK BUY BACK** – Account is used for the City’s sick buy back program. An annual payment of 48 hours of sick time, provided they have that amount accrued, is paid to full-time employees who have 10 years or more of service to the City. The program is an effort to reduce the sick time liability on the City’s books.
- 1013 **AUTOMATIC OVERTIME** – Account used exclusively by the Emergency Medical Services Division to capture the costs associated with FSLA scheduled overtime for the paramedics.
- 1015 **RELIEF** - Account used exclusively by the Emergency Medical Services Division to capture the costs associated with relief personnel.
- 1020 **OVERTIME** - Compensation to employees for work performed in excess of 40 hours per week.
- 1025 **OCU OVERTIME** - Overtime incurred by the Organized Crime Unit. These costs are reimbursable by grant revenue and are kept separate for reporting purposes.
- 1030 **CERTIFICATION** - Compensation to selected employees for obtaining advanced training and qualifications.
- 1035 **LONGEVITY** - Compensation to employees with more than one year of service. The amount is four dollars per month for each year of service after the first year.
- 1040 **CLOTHING ALLOWANCE** - Clothing cost for employee uniforms.
- 1041 **TOOL ALLOWANCE** - Compensation to employees for costs associated with purchase of specialized tools.
- 1042 **CAR ALLOWANCE** - Compensation to employees who utilize their personal vehicle in conducting City business.
- 1043 **MOTORCYCLE ALLOWANCE** - Compensation to employees who utilize their personal motorcycle in conducting City business.
- 1044 **CLEANING ALLOWANCE** - Compensation to employees to offset cleaning cost for employee uniforms.
- 1055 **TERMINATION PAY (SICK/VAC)** - Cost incurred to pay terminated employees their accrued sick and vacation liability.
- 1060 **FICA** - City's contribution to social security.
- 1065 **RETIREMENT** - City's contribution to the Texas Municipal Retirement System.
- 1066 **VOLUNTEER FIREMEN RETIREMENT** - City's retirement contribution for volunteer fire fighters.
- 1070 **WORKERS COMPENSATION** - Workman's compensation coverage for employees.
- 1075 **UNEMPLOYMENT COMPENSATION** - Unemployment cost associated with terminated employees.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 1080 **INSURANCE - MEDICAL** - Cost to provide employee, retiree and dependents health coverage.
- 1081 **INSURANCE - LIFE** - Cost of providing life insurance for employees.
- 1090 **OTHER BENEFITS** - Cost incurred to provide other benefits such as physical examinations for employees.
- 1099 **ATTRITION** – Salary savings from turnover throughout the fiscal year.
- 2001 **OFFICE SUPPLIES** – Expendable materials used in routine office operations. Included in this account are: calculator tape, folders, purchasing requisition and receiving report books, pens, calendars and copy paper.
- 2002 **POSTAGE** - Cost of postage incurred to send outgoing mail for city divisions.
- 2003 **PROTECTIVE CLOTHING-** Cost of clothing materials used by various divisions in performance of duties. Included in this account are gloves, safety vests and glasses, goggles, rainwear and the purchase of uniforms and jackets.
- 2004 **GAS AND OIL** - Fuel and lubricants used by city vehicles.
- 2005 **MINOR TOOLS** - Hand tools that do not meet the requirements for fixed assets. Included in this account are items such as hammers, screwdrivers and shovels.
- 2006 **CLEANING** - Expendable materials used in routine cleaning operations. Included in this account are glass and abrasive cleaners, detergents, disinfectants, paper towels, mops and brooms.
- 2007 **CHEMICAL** - Chlorine and other chemicals used by various city divisions.
- 2008 **EDUCATIONAL** - Cost of educational materials. Included in this account are manuals and books for departmental training and handouts used to inform the public. Does not include equipment or routine office supplies used in training classes.
- 2009 **MEDICAL** - Cost of miscellaneous medical supplies, excluding materials used by the Emergency Medical Services Division that is accounted in account 2055.
- 2010 **TRAFFIC** - Materials used in the control of traffic flow and safety. Included in this account are safety cones, barricades and sign materials.
- 2014 **FREIGHT** - Cost associated with the delivery of items to the City.
- 2015 **OTHER SUPPLIES** - General supplies used by the various divisions in performing their functions. Included in this account are water coolers, floor mats, batteries, light bulbs, flashlights, spray paint, and duct tape .
- 2016 **JAIL OPERATIONS** - Cost incurred for supplies related to the operation of the jail.
- 2017 **SPECIALIZED SUPPLIES** - Cost incurred for special supplies used in certain operations. Examples include SWAT and DARE supplies.
- 2018 **COMPUTER SUPPLIES** - Cost incurred for the operation of microcomputers in the various divisions. Included in this account are computer paper and ribbons.
- 2019 **TRAINING FIELD SUPPLIES** - Cost incurred for the operation of the Fire Training Facility.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 2030 **SMALL PARTS** - Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.
- 2031 **ATHLETIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the athletic program.
- 2032 **AQUATIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the Aquatic program.
- 2036 **SPECIAL OLYMPICS (SPORT)** - Cost incurred for supplies and other miscellaneous items used in the performance of the SPORT program.
- 2040 **VEHICLE MAINTENANCE** - Automotive parts used by the Vehicle Maintenance Division in the repair of vehicles.
- 2050 **SAFETY** - Miscellaneous items used in the promotion of safety.
- 2055 **EMS DRUGS AND SUPPLIES** - Medical and related supplies used by the Emergency Medical Services Division in providing emergency medical care.
- 2056 **MEDICAL OXYGEN** - Oxygen supplies used by EMS in providing emergency medical care.
- 2075 **TOURISM DEVELOPMENT** – Used for the Hotel/Motel Fund and the Economic Development Fund to account for costs incurred for the marketing and promotion of tourism and development within the City of La Porte.
- 2076 **CITY MAPS** – Used for the Hotel/Motel Fund to account for costs associated with the publication of City maps.
- 2077 **FIREWORKS** – Used for the Hotel/Motel Fund to account for costs related to the annual 4th of July Fireworks display and celebration.
- 2078 **CONFIDENTIAL FUNDS** – Used by the Police Department for investigational purposes, such as the purchase of information, services or evidence. Strict guidelines for use of these funds are adhered to.
- 2090 **MACHINERY/TOOLS/EQUIPMENT** - Non-capital expenditures for machinery, tools and equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are calculators and cameras.
- 2091 **OFFICE FURNITURE** - Non-capital expenditures for office furniture that do not meet the \$5,000 minimum expenditure requirement. Items included in this account are chairs, desks and file cabinets.
- 2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.
- 3001 **MEMBERSHIPS AND SUBSCRIPTIONS** - Memberships to professional organizations and subscriptions to professional publications.
- 3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 3021 **SPECIAL COMMISSIONS** – Travel and training related expenses for citizen or volunteer committees.
- 3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.
- 3023 **COMPLIANCE TRAINING** – Cost incurred for training mandated by state or federal law and provided by Human Resources to all employees.
- 4001 **OFFICE EQUIPMENT** - Rental and maintenance cost incurred for office equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account are maintenance agreements for printers, copiers and fax machines.
- 4002 **MACHINERY/TOOLS/EQUIPMENT**- Rental and maintenance cost incurred for miscellaneous machinery and equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account is the recharging of fire extinguishers.
- 4003 **RADIOS AND BASE STATIONS** - Cost incurred for rental, maintenance and repair of radios and base stations, excluding supplies required for their operation that are accounted for in account 2015.
- 4005 **METERS** - Cost incurred for maintenance and repair of water meters.
- 4006 **HEATING AND A/C EQUIPMENT** - Cost incurred for maintenance and repair of heating and air conditioning equipment. Repair costs exceeding \$5,000.00 should be capitalized and charged to account 8002.
- 4007 **FIRE HYDRANTS** - Cost incurred for maintenance and repair of fire hydrants.
- 4008 **PUMPS/MOTORS** - Cost incurred for maintenance and repair of pumps and motors. Repair costs exceeding \$5,000.00 should be capitalized and charged to account 8021.
- 4010 **RECREATION/EDUCATION EQUIPMENT** - Cost incurred for maintenance and repair of recreational and educational equipment.
- 4011 **BUILDING MAINTENANCE** - Cost incurred for maintenance and repair of buildings. Included in this account are replacement of existing carpet, paint, electrical repairs and roof repairs. Does not include light bulbs and batteries, they are charged to account 2015. Repairs exceeding \$5,000.00 should be capitalized and charged to account 8002.
- 4012 **WATER LINE MAINTENANCE** - Cost incurred for maintenance and repair of water lines.
- 4013 **SEWER LINE MAINTENANCE** - Cost incurred for maintenance and repair of sewer lines.
- 4015 **PAVING** - Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.
- 4017 **SEWER PLANT LIFT STATIONS** - Cost incurred for maintenance and repair of sewer plant and related lift stations.
- 4018 **PARK GROUNDS** - Cost incurred for maintenance and repair of park grounds.
- 4019 **RENTAL OF EQUIPMENT** - Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 4020 **MOTOR POOL LEASE FEES** - Lease fees paid by the various divisions for usage of equipment from the city's motor pool.
- 4021 **VEHICLE MAINTENANCE: OUTSIDE CONTRACTS** - Cost incurred for outside body repair on city vehicles.
- 4022 **RENT: BUILDING/LAND** - Cost incurred for rental of buildings and/or land.
- 4030 **VEHICLE MAINTENANCE: FLEET MAINTENANCE** - Cost incurred by the various divisions by the vehicle maintenance fund for the upkeep of their vehicles.
- 4031 **OTHER VEHICLE MAINTENANCE** - Cost incurred by divisions that elect to perform selective vehicle maintenance.
- 4050 **COMPUTER HARDWARE** - Maintenance cost for the City's computer hardware.
- 4055 **COMPUTER SOFTWARE** - Maintenance cost for the City's computer software. Also includes cost for computer software and updates not meeting the criteria for a fixed asset.
- 4060 **COMPUTER LEASE FEES** - Lease fees paid by the various divisions for the use and replacement of computer equipment.
- 4065 **COMPUTER MAINTENANCE FEES** - Cost incurred by the various divisions by the technology fund for the upkeep of computer equipment and phones.
- 4070 **EMERGENCY MANAGEMENT** - Cost incurred for the operation of emergency management.
- 4080 **BUILDING SECURITY** – Costs incurred by Municipal Court for building security.
- 4081 **TECHNOLOGY** – Costs incurred for technological enhancements for the Municipal Court.
- 5001 **AUDIT** - Cost incurred for professional services related to accounting.
- 5002 **ENGINEERING** - Cost incurred for professional services related to engineering.
- 5003 **LEGAL**-Cost incurred for professional services related to legal services. Includes City Attorney and court costs.
- 5004 **CONSULTING** - Cost incurred for professional services related to consulting.
- 5005 **PERSONNEL SERVICES** - Cost incurred for professional services related to personnel services.
- 5006 **FISCAL SERVICES** - Cost incurred for professional services related to fiscal services.
- 5007 **OTHER PROFESSIONAL SERVICES** - Cost incurred for professional services not specifically identified elsewhere.
- 5008 **MEDICAL SERVICES** - Cost incurred for pre-employment physicals and drug tests.
- 5009 **JUDICIAL SERVICES** - Cost incurred for Judicial Services in the Municipal Court operation.
- 5010 **CITY PROSECUTOR** - Cost incurred for providing prosecution for violators of city ordinances.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 5011 **CLAIMS ADMINISTRATION** - Cost incurred to have a third party administer the City's medical insurance plan.
- 5012 **PROPERTY RESALE SERVICES** – Payment of property taxes to entities for property acquired by the City for the City's use.
- 5013 **PROPERTY APPRAISAL** – Cost incurred by City to have value of property determined by a third party.
- 5014 **ECONOMIC DEVELOPMENT** – Cost incurred for professional services used in conjunction with economic development.
- 5017 **ANNUAL RETREAT COSTS** – Costs incurred for the annual City Council retreat.
- 6001 **UNIFORM/TOWEL CLEANING** - Cost incurred for rental and cleaning of uniforms for selected city employees and cleaning of towels.
- 6002 **PRINTING AND REPRODUCTION** - Cost charged to the various city divisions for printing of forms and photocopy charges.
- 6003 **LEGAL NOTICES** - Cost incurred in the publication of legal notices and other information as required by state law.
- 6004 **ELECTIONS** - Cost related to city elections.
- 6005 **ADVERTISING** - Cost incurred in the advertising of information required by the various city divisions.
- 6006 **MISCELLANEOUS** - Cost incurred for miscellaneous items, including wrecker service and Special Olympics.
- 6007 **INSURANCE - LIABILITY** - Cost incurred to provide various types of liability insurance.
- 6008 **JURY FEES/COURT COSTS** - Cost incurred to provide jury trials.
- 6009 **LANDFILL CHARGES** - Cost incurred to dispose of solid waste at the landfill.
- 6010 **JANITORIAL SERVICES** - Cost incurred to provide for the cleaning of various city facilities by outside contractors.
- 6011 **CLAIMS PAID** - Cost of medical claims paid on behalf of employees and dependents.
- 6012 **RE-INSURANCE** - Cost of an umbrella insurance policy for employee and dependent medical insurance.
- 6013 **TCEQ REQUIREMENTS** - Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.
- 6014 **LIBRARY COSTS** – Costs associated with the City of La Porte Public Library.
- 6015 **COMMUNITY FESTIVALS** – Costs incurred for various Community Festivals within the City of La Porte.
- 6016 **CHAMBER OF COMMERCE** – Cost incurred to remit a portion of Hotel Occupancy Taxes to the Chamber of Commerce per a written agreement between the City and the Chamber.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 6017 **EDUCATIONAL FACILITIES** – Used in the Tax Increment and Reinvestment Fund to account for a portion of property taxes collected for the La Porte ISD.
- 6020 **EXPIRED INVENTORY** - Cost incurred in disposing of obsolete or damaged inventory.
- 6021 **DANGEROUS BUILDINGS** – Costs associated with the demolition of dangerous buildings.
- 6022 **CITIZEN CLAIMS** – Cost incurred in the payment of monies directly to providers/claimants by the City in lieu of insurance.
- 6041 **SPECIAL EVENTS** - Cost incurred in the operation of special events.
- 6070 **APPRECIATION PROGRAM** - Cost incurred related to the City's employee appreciation program.
- 6071 **SERVICE AWARDS** - Cost incurred for the purchase of service awards for long tenured employees.
- 6072 **SAFETY RECOGNITION PROGRAM** - Cost incurred for the purchase of items related to the safety program.
- 6091 **BAD DEBT EXPENSE** - Cost incurred related to the disposal of uncollectible account receivable accounts.
- 7001 **ELECTRICAL** - Cost for electrical power service provided to city facilities.
- 7002 **NATURAL GAS** - Cost for natural gas service provided to city facilities.
- 7003 **TELEPHONE** - Cost associated with providing basic telephone and cellular phone service, rental agreements and long distance service to city divisions.
- 7004 **WATER** - Cost for water consumption provided to city facilities.
- 7005 **MISCELLANEOUS UTILITIES** - Cost for miscellaneous utilities not listed above.
- 7006 **CONTRACT SEWER** - Cost for having a portion of the City's sewage treated at a remote location.
- 7007 **HISTORICAL UNDERUTILIZATION** – Used to account for a historical underutilization of water when compared to amounts budgeted.
- 8001 **BUILDING ACQUISITIONS** - Cost to purchase buildings.
- 8002 **BUILDING IMPROVEMENTS** - Cost associated with additions and improvements to existing buildings. Costs recorded in this account are considered capital expenditures and have a minimum threshold of \$5,000.00 per project. Improvement projects less than \$5,000.00 are recorded in account 4011.
- 8011 **OFFICE EQUIPMENT** - Cost to purchase office equipment exceeding \$5,000.
- 8012 **WATER TAPS** - Cost associated with the installation of water taps.
- 8013 **SEWER TAPS** - Cost associated with the installation of sewer taps.
- 8014 **WATER LINE REPLACEMENT** - Cost incurred to replace existing water lines.
- 8015 **SEWER LINE REPLACEMENT** - Cost incurred to replace existing sewer lines.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 8021 **MACHINES, TOOLS & EQUIPMENT** - Cost associated with the acquisition of various machines, tools and equipment exceeding \$5,000.
- 8023 **COMPUTER EQUIPMENT** - Cost for new computer equipment exceeding \$5,000.
- 8026 **METERS AND BOXES** - Cost associated with purchase of water meters and water meter boxes.
- 8027 **TRAFFIC CONTROL DEVICES** - Cost associated with the control of traffic, including the building and maintenance of traffic humps and other similar projects.
- 8028 **FIRE HYDRANTS** - Cost for purchase of fire hydrants.
- 8029 **PAVING** - Cost associated with the building of streets, curbs gutters and paving of other similar projects including sidewalks.
- 8031 **LAND ACQUISITIONS** - Cost to purchase land.
- 8032 **LAND IMPROVEMENTS** - Cost associated with land improvements. This account includes the planting of trees and installation of fencing.
- 8050 **MOTOR VEHICLES** - Cost to acquire motor vehicles.
- 8060 **RECREATION EQUIPMENT** - Cost to acquire recreational equipment.
- 9001-
9041 **TRANSFERS TO OTHER FUNDS** - Administrative transfers to other Funds.
- 9037 **TRANSFER FOR DEBT SERVICE** - A transfer from the Utility Fund to the Utility Debt Service Fund to pay for Revenue Bonds and the General Debt Service Fund to pay for Water/Wastewater and Tax Bonds assumed in previous annexations.
- 9038 **DEBT SERVICE - SERIES I** - A transfer for debt service requirements of the La Porte Area Water Authorities Series I debt.
- 9039 **DEBT SERVICE - SERIES II** - A transfer for debt service requirements of the La Porte Area Water Authorities Series II debt.
- 9050 **CONTINGENCY** - Used by administration to record costs incurred that are infrequent and were unforeseen at budget preparation time.
- 9051 **EMERGENCY RESPONSE** – To record costs incurred due to a disaster of some sort, such as hurricane.
- 9072 **OPERATORS AGREEMENT** – To account for payments, agreed upon by the City of La Porte and the La Porte Area Water Authority, for the operation, maintenance, repair and management of the LPAWA property.
- 9080 **BILLING FOR CAPITAL RESERVE** - A billing to the three member cities of the La Porte Area Water Authority that is set aside as a reserve for future capital expansion.
- 9997 **SPECIAL PROGRAMS** - A Finance tool used as a space holder for new programs until the money is rolled into appropriate account.